

## TRIVIEW METROPOLITAN DISTRICT Financial Statements September 2018 Unaudited

#### **CASH POSITION**

# TRIVIEW METROPOLITAN DISTRICT

Cash Position - 2018

				-									
Fund/Account	Balance Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	Mav-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18
General Fund - Checking Accounts General Fund - Checking Account			236.13	90 90	17 858	289 05	77 971	509 811	299 371	155.388			
Community Banks #8605	90,816	1/4,4/1	01,530	29,76	00011	73,007	140	10000	1000				
General Fund Investment Account - Sales Lax Revenue ColoTrust #8002	11,362,893	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			
General Fond Investment Account KeyBanc - RF4-009252	0	0	0.	0	0	0	0	0	8,000,000	8,033,390			
General Fund - CD Investments CDs purchased from Peoples and Northstar/Independent banks. Withdrawal in Transit	2,612,779	2,612,779	2,615,265	2,624,959	2,624,959	2,627,536	2,101,580	2,101,580	2,103,619	2,106,249 (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 - Checking Accounts Community Banks #0638 Withdrawal in Transit	781,877	403,745	461,988	539,709	507,586	886'909	694,872	440,293	689,473	884,513 (297,750)			
Enterprise Fund Reserve Account ColoTrust #8001 Withdrawal in Transit	1,249,112 (704,967)	545,745	546,745	548,149	549,031	549,992	656,055	551,992	553,039	554,060			
Tap Fee Escrow Account ColoTrust #8005 Deposit in Transit	751	752	753	754	756	757	758	160	761	763			
Escrow Account-Renewable Water Fees								,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	400 000	200 000			
ColoTrust #8004 - GL #500-100-102.06 Deposit in Transit	191,692 134,858	326,796	327,034	327,520	328,047	328,621	329,199	329,816	330,442	319,900			
Escrow Account-Keuse water ress ColoTrust #8005	419,262	651,033	651,552	652,523	653,572	654,717	898'559	860,759	658,344	095,659			
Deposit in Transit	231,234									548,400			
ColoTrust #8006	0	338,875	339,422	339,370	339,916	340,511	341,110	341,749	342,397	343,030			
Deposit in Transit	2.642.694	2266.946	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 Checking Account		23,000		2007.00	1107 686	541 145	671 200	900 919	1 138 013	1.130.162			
Community Banks #8550 Capital Projects Fund Cash Accounts	1,051,017	799,006	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 1st Bank of Colorado Springs #2792	227,583	227,635	227,687	727.737	227,924	228,108	228.279	228,469	228,653	228,819			
Project Fund Escrow-Sewer/Phase E	227,583	227,635	727,687	T27,737	227,924	228,108	228,279	228,469	228,653	228,819	0	0	0
Series 2016 Bond Funds - Restricted Series 2016 Bond Fund	400 555	410 037	582 440	971.806	973.070	1.199,652	1,511,806	1,514,339	1,517,180	1,520,057			
Colorado State Dank and 11thst													
Series 2016 Revenue Fund - (Property Lax Repository) Colorado State Bank and Trust	30,403	55,916	1	597,810	855,152	1	67.124	827,245	896,648	926,655			
2016 Bond Funds - Restricted	439,958	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	18,085,301	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	631,693	(195,939) Note 2	(587,447) Note 3	1,453,155	575,358	317,956	0	0	0
		Tanon		Restricted Accounts	ccounts								

Note 1: A payment of \$230,795 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 \$1,198,333 was made in June for the Road Improvement Project.

## **DISTRICT FUND Cost Allocation**

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

	_	2018 Budget	YTE Actus	and the second s	et
REVENUE - Parks and Open Space					22.0
Sales Tax/IGA/Town	\$	V-1000-0	\$ 358,	.00	4%
Property Tax/IGA/Town		103,000			0%
Park, Rec and Landscape Fees		202,400	301,		9%
Auto Tax/IGA/Town		30,000			2%
Interest		30,000		1.17	0%
Use Tax - Construction Material		12,500		The state of the s	8%
Conservation Trust Fund		15,000		1000	4%
Miscellaneous		2,500		(和) (1) (4)	5%
Lot & Inspection Fees	_	1,250			9%
Total Revenue	_\$	821,650	\$ 792	,106 90	<u>6%</u>
EXPENDITURES					
<u>Legislative</u> Directors' Fees	9	3,000	\$ 1	,050 3	5%
FICA and Unemployment		240		74 3	11%
Workers Compensation Insurance		188		1256	7%
Total Legislative	9	3,428	\$ 1	,249 3	6%_
General and Administrative Salaries and Benefits					
Salaries/Wages		54,750	\$ 40	,	14%
Unemployment Insurance		100			41%
Workers' Compensation Insurance		1,250	1		00%
Health and Dental Insurance		6,250	4		80%
Employer's FICA		3,395	2	2,15,15,15,11	72%
Employer's Medicare		794			72%
Retirement		2,650	1		57%
Life and Disability Insurance	·	375			79%
Total Salaries and Benefits	_	\$ 69,564	\$ 51	1,4177	4%
Professional Services					
Professional Services-Engineering		\$ 5,000		,	98%
Professional Services-Management		12,500		,	94%
Professional Services-Public Relations		5,000		,	82%
Legal Fees/Monson, Cummins & Shohet		12,500			47%
Legal Fees	_	12,000		-	85%
Total Professional Services	1	\$ 47,000	\$ 4	9,368 10	05%
General Administration		ф <i>С</i> 750	dr .	£ 020	86%
Accounting Services		\$ 6,750		,	00%
Audit Fees		2,500			29%
Conference, Class and Education		825		400	94%
Dues, Publications and Subscriptions		2,000		- 3 (2 (1 ) )	29%
Election		5,500			60%
IT Support		3,000		1,795	95%
Office Equipment and Supplies		3,750		3,580	0%
Publication - Legal Notice		78		158	42%
Repairs and Maintenance		375 2,500		1,276	51%
Telephone Service				996	66%
Travel and Meeting Expense		1,500		1,895	69%
Office Overhead (COA, utilities, etc.)		2,750			140%
General Insurance	-2	4,125 3,750			107%
Vehicle Expense	1	3,730		,,,,,,,	

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

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

#### TRIVIEW METROPOLITAN DISTRICT DISTRICT (GENERAL) FUND PUBLIC WORKS/STREETS

Sales Tax/GA/Town         103,000         74,038         82°           Property Tax/GA/Town         90,000         74,038         82°           Interest         90,000         133,425         150           Draininge Impact Fees         75,000         112,766         150           Road and Bridge Fees         75,000         112,766         150           Kos Tax - Construction Material         37,500         112,766         150           Lot & Inspection Fees         7,500         19,845         265           Lot & Inspection Fees         1,761,750         1,678,422         35           Total Revenue         2,1761,750         1,678,422         35           ExpENDTURES         2         2         22         35           Legistative         9,000         3,150         35           Directors Fees         9,000         3,150         35           FICA and Unemployment         563         3,75         37         36           Salaries Mages         16,283         3,747         36           General and Administrative         3         3         3,747         36           Salaries Mages         16,4250         12,1012         74           U				2018 Budget		YTD Actual	Percent of Budget (YTD 75%)
Sales   Sale	REVENUE						
Property Tax/IIGA/Town			\$	4.0	\$	1,075,217	84%
Number   Section   Secti						•	0%
Profest   90,000   135,425   150				90,000			82%
Drainage Impact Fees         80,000         137,489         172,           Road and Bridge Fees         75,000         112,766         50           Uses Tax - Construction Material         37,500         122,909         328           Miscellancous - (includes Safety Grant)         7,500         19,845         265           Lot & Inspection Fees         3,750         713         19           Total Revenue         1,761,750         1,678,422         95           Expenditures           Director Fees         9,000         3,150         35           FICA and Unemployment         202         31           Worker Compensation Insurance         503         3,75         67           Concert and Administrative         3         10,28         3,750         100           Salaries and Benefits         164,25         \$121,012         74           Conservation Insurance         3,750         100         12,314         74           Unemployment Insurance         3,750         14,951         80         12,314         74           Health and Dental Insurance         10,184         7,306         72         12         18         12         1,012         74         12				90,000			150%
Road and Bridge Fees         75,000         112,766         30.20           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         8         1,761,750         1,678,422         35           EXPENDITURES           Legislative         9,000         3,150         35           FICA and Unemployment         70         222         31           Workers Compensation Insurance         503         3,75         67           Total Legislative         10,283         3,74         36           Salaries/Wages         164,250         \$121,012         74           Workers Compensation Insurance         300         \$12,312         74           Health and Dental Insurance         18,750         4,451         36           Employer's FICA         10,184         7,300         3,750         10           Employer's Medicare         2,382         1,706         72           Retirement         3,150         35,81         9           Total Salaries and Benefits				80,000		137,489	172%
Section   Sect				75,000			150%
Miscellaneous - (includes Safety Grant)				37,500		122,909	328%
Total Revenue   \$1,761,750   \$1,678,422   959     EXPENDITURES				7,500			265%
Professional Services-Bugineering Professional Services-Bugineering Professional Services-Bugineering Professional Services-Bugineering Professional Services-Bugineering Professional Services-Public Relations Professional Services-Public Relations Professional Services-Public Relations Professional Services Professional Service Professional				3,750		713	19%
Processional Services-Bugineering Professional Services-Bugineering Professional Services-Public Relations Professional Services-Public Relations Professional Services-Public Relations Professional Services-Public Relations Professional Services Public Relations Professional Services Profe			\$	1,761,750	\$	1,678,422	95%
Processional Services-Bugineering Professional Services-Bugineering Professional Services-Public Relations Professional Services Public Relations Professional Services Professional Services Professional Services Public Relations Professional Services Public Relations Professional Services Public Relations Professional Services Professional Service	EXPENDITURES						
Directors' Fees						7	
FICA and Unemployment			\$		\$		35%
Workers Compensation Insurance         563         375         67           Total Legislative         \$ 10,283         3,747         36           General and Administrative         Salaries and Benefits         \$ 164,250         \$ 121,012         74           Salaries Wages         \$ 164,250         \$ 121,012         74           Unemployment Insurance         3,00         123         41           Workers' Compensation Insurance         18,750         14,951         80           Health and Dental Insurance         18,750         14,951         80           Employer's Medicare         2,382         1,706         72           Employer's Medicare         7,950         4,510         72           Entirement         7,950         4,510         72           Life and Disability Insurance         1,125         892         75           Total Salaries and Benefits         \$ 28,691         \$ 154,250         74           Professional Services         \$ 15,000         \$ 14,679         96           Professional Services-Management         37,500         35,081         96           Professional Services-Pavement Management         25,000         13,008         55           Legal Fees/Monson, Cummins & Shohet							31%
Total Legislative							67%
Salaries and Benefits         \$ 164,250         \$ 121,012         74           Salaries/Wages         300         123         41           Unemployment Insurance         3,750         3,750         100           Workers' Compensation Insurance         18,750         14,951         80           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           Entrement         7,950         4,510         57           Life and Disability Insurance         1,125         892         75           Total Salaries and Benefits         \$ 208,691         154,250         74           Professional Services-Holications         \$ 15,000         \$ 14,679         98           Professional Services-Public Relations         \$ 15,000         \$ 12,316         83           Professional Services-Public Relations         \$ 15,000         \$ 12,316         83           Professional Services-Public Relations         \$ 25,000         \$ 13,008         53           Legal Fees/Monson, Cummins & Shohet         \$ 20,000         \$ 161,113         99           Legal Fees/Monson, Cummins & Shohet </td <td></td> <td></td> <td>_\$_</td> <td>10,283</td> <td>\$</td> <td>3,747</td> <td>36%</td>			_\$_	10,283	\$	3,747	36%
Salarics/Wages   \$164,250   \$121,012   74	General and Administrative						
Salaries   Wages   300   123   41	Salaries and Benefits			464.000		101.010	74%
Numer   Street   St	Salaries/Wages		\$		\$		41%
Health and Dental Insurance   18,750   14,951   80   15   10,184   7,306   72   10,184   7,306   72   10,184   7,306   72   10,184   7,306   72   10,184   7,306   72   10,184   7,306   72   10,184   7,306   72   10,184   7,306   72   10,184   7,306   72   10,184   7,306   72   10,184   7,306   72   10,184   7,306   72   10,184   7,950   4,510   57   1,125   892   75   1,125   892   75   1,125   892   75   1,125   892   75   1,125   892   75   1,125   892   75   1,125   892   75   1,125							
Employer's FICA   10,184   7,306   72	Workers' Compensation Insurance						
Employer's Medicare         2,382         1,706         72           Retirement         7,950         4,510         57           Life and Disability Insurance         1,125         892         75           Total Salaries and Benefits         \$208,691         \$154,250         74           Professional Services         \$15,000         \$14,679         98           Professional Services-Engineering         \$37,500         35,081         94           Professional Services-Management         37,500         35,081         94           Professional Services-Public Relations         15,000         12,316         83           Professional Services-Pawement Management         25,000         13,008         52           Legal Fees/Monson, Cummins & Shohet         37,500         55,280         14*           Legal Fees/Monson, Cummins & Shohet         36,000         30,750         88           Total Professional Services         \$166,000         \$161,113         9           General Administration         \$20,250         \$17,483         8           Accounting Services         \$20,250         \$17,483         8           Audit Fees         7,500         7,500         10           Conference, Class and Education <t< td=""><td>Health and Dental Insurance</td><td></td><td></td><td></td><td></td><td></td><td>80%</td></t<>	Health and Dental Insurance						80%
Employer's Medicare         7,950         4,510         57           Life and Disability Insurance         1,125         892         75           Total Salaries and Benefits         \$ 208,691         \$ 154,250         74           Professional Services         \$ 15,000         \$ 14,679         98           Professional Services-Engineering         \$ 37,500         35,081         94           Professional Services-Management         \$ 25,000         13,008         55           Professional Services-Pavement Management         \$ 25,000         13,008         55           Legal Fees/Monson, Cummins & Shohet         \$ 37,500         55,280         14*           Legal Fees         36,000         30,750         85           Total Professional Services         \$ 166,000         \$ 161,113         9           General Administration         \$ 20,250         \$ 17,483         8           Audit Fees         7,500         7,500         7,500           Conference, Class and Education         2,475         709         2           Oues, Publications and Subscriptions         16,500         4,712         2           Election         11,250         10,739         9           Office Equipment and Supplies         11,250	Employer's FICA			4 142			72%
Retirement         1,125         892         75           Total Salaries and Benefits         \$ 208,691         \$ 154,250         74           Professional Services           Professional Services-Engineering         \$ 15,000         \$ 14,679         98           Professional Services-Management         37,500         35,081         94           Professional Services-Public Relations         15,000         12,316         85           Professional Services-Pavement Management         25,000         13,008         55           Legal Fees/Monson, Cummins & Shohet         37,500         55,280         14*           Legal Fees         36,000         30,750         85           Total Professional Services         \$ 166,000         \$ 161,113         9           Ceneral Administration         \$ 20,250         \$ 17,483         8           Accounting Services         \$ 20,250         \$ 17,483         8           Audit Fees         7,500         7,500         10           Conference, Class and Education         2,475         709         22           Dues, Publications and Subscriptions         6,000         5,633         9           Election         16,500         4,712         2	Employer's Medicare						72%
Total Salaries and Benefits   \$ 208,691 \$ 154,250   74	Retirement					100000000000000000000000000000000000000	57%
Professional Services	Life and Disability Insurance		-		-	5 - 2 - 2 - 2 - 2 - 2 - 2 - 2 - 2 - 2 -	79%
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         14*           Legal Fees         36,000         30,750         85           Total Professional Services         \$ 166,000         \$ 161,113         9*           General Administration         \$ 20,250         \$ 17,483         86           Audit Fees         7,500         7,500         10           Conference, Class and Education         2,475         709         22           Conference, Class and Subscriptions         16,500         4,712         2           Election         9,000         5,333         9           IT Support         9,000         5,386         6           Office Equipment and Supplies         11,250         10,739         9           Publication - Legal Notice         233         -           Repairs and Maintenance         1,125         474         4 <td>Total Salaries and Benefits</td> <td></td> <td>\$</td> <td>208,691</td> <td>\$</td> <td>154,250</td> <td>7470</td>	Total Salaries and Benefits		\$	208,691	\$	154,250	7470
Professional Services-Ingineering         37,500         35,081         96           Professional Services-Management         15,000         12,316         82           Professional Services-Public Relations         25,000         13,008         52           Legal Fees/Monson, Cummins & Shohet         37,500         55,280         147           Legal Fees         36,000         30,750         83           Total Professional Services         \$ 166,000         \$ 161,113         97           General Administration         \$ 20,250         \$ 17,483         8           Audit Fees         7,500         7,500         10           Conference, Class and Education         2,475         709         22           Dues, Publications and Subscriptions         6,000         5,633         9           Election         16,500         4,712         2           IT Support         9,000         5,386         6           Office Equipment and Supplies         11,250         10,739         9           Publication - Legal Notice         233         -           Repairs and Maintenance         1,125         474         4           Travel and Meeting Expense         4,500         2,988         6			d	15 000	Φ	14 670	98%
Professional Services-Management         15,000         12,316         82           Professional Services-Public Relations         25,000         13,008         52           Professional Services-Pavement Management         37,500         55,280         14*           Legal Fees/Monson, Cummins & Shohet         36,000         30,750         83           Legal Fees         36,000         \$161,113         9*           General Administration           Accounting Services         \$20,250         \$17,483         86           Audit Fees         7,500         7,500         10           Conference, Class and Education         2,475         709         22           Conference, Class and Subscriptions         6,000         5,633         9           Election         9,000         5,633         9           IT Support         9,000         5,386         6           Office Equipment and Supplies         11,250         10,739         9           Publication - Legal Notice         233         -           Repairs and Maintenance         7,500         3,828         5           Travel and Meeting Expense         4,500         2,988         6           Office Overhead (COA, utilities, etc.)			Þ	Control of the Contro	Φ		94%
Professional Services-Public Relations         25,000         13,008         55           Professional Services-Pavement Management         25,000         13,008         55           Legal Fees/Monson, Cummins & Shohet         37,500         55,280         14*           Legal Fees         36,000         30,750         88           Total Professional Services         \$ 166,000         \$ 161,113         9*           General Administration         \$ 20,250         \$ 17,483         86           Audit Fees         7,500         7,500         10           Conference, Class and Education         2,475         709         22           Conference, Class and Education         6,000         5,633         9           Dues, Publications and Subscriptions         16,500         4,712         2           Election         9,000         5,386         6           IT Support         9,000         5,386         6           Office Equipment and Supplies         11,250         10,739         9           Publication - Legal Notice         233         -           Repairs and Maintenance         7,500         3,828         5           Travel and Meeting Expense         4,500         2,988         6							82%
Legal Fees/Monson, Cummins & Shohet   37,500   55,280   14'     Legal Fees   36,000   30,750   85     Total Professional Services   \$ 166,000   \$ 161,113   9'     Ceneral Administration							52%
Legal Fees         36,000         30,750         88           Total Professional Services         \$ 166,000         \$ 161,113         97           General Administration           Accounting Services         \$ 20,250         \$ 17,483         86           Audit Fees         7,500         7,500         10           Conference, Class and Education         2,475         709         22           Conference, Class and Subscriptions         6,000         5,633         9           Dues, Publications and Subscriptions         16,500         4,712         2           IT Support         9,000         5,386         6           Office Equipment and Supplies         233         -           Publication - Legal Notice         233         -           Repairs and Maintenance         1,125         474         4           Telephone Service         7,500         3,828         5           Travel and Meeting Expense         4,500         2,988         6           Office Overhead (COA, utilities, etc.)         8,250         5,684         6           General Insurance         11,250         12,375         17,276         14						the second second second	147%
Total Professional Services   \$ 166,000 \$ 161,113   97							85%
Content   Cont			<u>ф</u>				97%
Accounting Services \$ 20,250 \$ 17,483 88  Audit Fees 7,500 7,500 100  Conference, Class and Education 2,475 709 22  Dues, Publications and Subscriptions 6,000 5,633 99  Election 16,500 4,712 2  IT Support 9,000 5,386 6  Office Equipment and Supplies 11,250 10,739 99  Publication - Legal Notice 233 -  Repairs and Maintenance 1,125 474 4  Telephone Service 7,500 3,828 55  Travel and Meeting Expense 4,500 2,988 66  Office Overhead (COA, utilities, etc.) 8,250 5,684 66  General Insurance 1,2375 17,276 14	Total Professional Services		Ф	100,000	φ	101,113	7170
Accounting Services Audit Fees Conference, Class and Education Dues, Publications and Subscriptions Election IT Support Office Equipment and Supplies Publication - Legal Notice Repairs and Maintenance Telephone Service Travel and Meeting Expense Office Overhead (COA, utilities, etc.) General Insurance  7,500 7,500 100 7,500 1,503 9 22 4,712 2 9,000 5,386 6 6 7,500 11,250 10,739 9 11,250 10,739 9 11,250 11,250 12,375 17,276 14 11,350 12,375 17,276 14			¢	20.250	•	17 483	86%
Audit Fees       3,475       709       2         Conference, Class and Education       2,475       709       2         Dues, Publications and Subscriptions       6,000       5,633       9         Election       16,500       4,712       2         IT Support       9,000       5,386       6         Office Equipment and Supplies       11,250       10,739       9         Publication - Legal Notice       233       -         Repairs and Maintenance       1,125       474       4         Telephone Service       7,500       3,828       5         Travel and Meeting Expense       4,500       2,988       6         Office Overhead (COA, utilities, etc.)       8,250       5,684       6         General Insurance       11,250       12,375       17,276       14			Φ		Ψ		100%
Conference, Class and Education       5,633       9         Dues, Publications and Subscriptions       16,500       4,712       2         Election       9,000       5,386       6         IT Support       9,000       5,386       6         Office Equipment and Supplies       11,250       10,739       9         Publication - Legal Notice       233       -         Repairs and Maintenance       1,125       474       4         Telephone Service       7,500       3,828       5         Travel and Meeting Expense       4,500       2,988       6         Office Overhead (COA, utilities, etc.)       8,250       5,684       6         General Insurance       11,250       12,375       17,276       14							29%
Dues, Publications and Subscriptions       16,500       4,712       2         IT Support       9,000       5,386       6         Office Equipment and Supplies       11,250       10,739       9         Publication - Legal Notice       233       -         Repairs and Maintenance       1,125       474       4         Telephone Service       7,500       3,828       5         Travel and Meeting Expense       4,500       2,988       6         Office Overhead (COA, utilities, etc.)       8,250       5,684       6         General Insurance       11,250       12,375       17,276       14	And a second						94%
Section   Sect	Dues, Publications and Subscriptions						29%
Office Equipment and Supplies       11,250       10,739       9         Publication - Legal Notice       233       -         Repairs and Maintenance       1,125       474       4         Telephone Service       7,500       3,828       5         Travel and Meeting Expense       4,500       2,988       6         Office Overhead (COA, utilities, etc.)       8,250       5,684       6         General Insurance       12,375       17,276       14							60%
Office Equipment and Supplies       233       -         Publication - Legal Notice       1,125       474       4         Repairs and Maintenance       1,125       474       4         Telephone Service       7,500       3,828       5         Travel and Meeting Expense       4,500       2,988       6         Office Overhead (COA, utilities, etc.)       8,250       5,684       6         General Insurance       12,375       17,276       14							95%
Publication - Legal Notice       1,125       474       4         Repairs and Maintenance       7,500       3,828       5         Telephone Service       7,500       2,988       6         Travel and Meeting Expense       4,500       2,988       6         Office Overhead (COA, utilities, etc.)       8,250       5,684       6         General Insurance       12,375       17,276       14						10,739	0%
Repairs and Maintenance       7,500       3,828       5         Telephone Service       7,500       2,988       6         Travel and Meeting Expense       4,500       2,988       6         Office Overhead (COA, utilities, etc.)       8,250       5,684       6         General Insurance       12,375       17,276       14         14       12,375       17,276       14						474	
Telephone Service       4,500       2,988       6         Travel and Meeting Expense       4,500       2,988       6         Office Overhead (COA, utilities, etc.)       8,250       5,684       6         General Insurance       12,375       17,276       14         14,250       12,375       17,276       14							
Office Overhead (COA, utilities, etc.)  General Insurance  8,250  12,375  17,276  14							
General Insurance 12,375 17,276 14							
General Insurance	Office Overhead (COA, utilities, etc.)						
1 11.250 12.027 10		-					
Vehicle Expense	Vehicle Expense	-1		11,250		12,027	10770

#### TRIVIEW METROPOLITAN DISTRICT

#### DISTRICT (GENERAL) FUND PUBLIC WORKS/STREETS

Asset Management Contingency/Emergency Reserves/Miscellaneous Total General Administration Total General Administrative, Legislative and Professional Services	- 22	2018 udget 9,900 127,472 255,579 640,552		YTD .ctual - 15,791 110,229 429,338	Percent of Budget (YTD 75%) 0% 12% 43% 67%
Operations					
Salaries and Benefits- Streets and Parks Salaries/Wages Salaries/Wages - Seasonal Unemployment Insurance	\$	153,750 27,300 450 24,000	\$	89,650 19,577 227 27,046	58% 72% 51% 113%
Workers' Compensation Insurance Health and Dental Insurance Employer's FICA		18,750 11,225 2,625		14,460 6,601 1,543	77% 59% 59%
Employer's Medicare Retirement Life and Disability Insurance Total Salaries and Benefits - Streets and Parks	-\$	8,063 750 246,913	\$	196 380 159,679	2% 51% 65%
Streets Operations and Maintenance Operations and Maintenance Vehicle Maintenance	\$	30,000 2,000	\$	31,252 2,085	104% 104%
Contract Snow Removal Repair and Maintenance Rack to install Sandboxes for Plow Trucks		25,000 30,000 2,000		4,911 12,164	20% 41% 0%
Contract Street Sweeping Sand and Salt for Roads Supplies	_	15,000 4,000 4,000	ф	9,264 1,293 3,790	62% 32% 95% 58%
Total Streets O & M	\$	112,000 358,913	\$	64,759 224,438	63%
Lighting MVE Operation and Maintenance Repair and Maintenance	\$ 	26,250 5,250 31,500	\$	26,909 - 26,909	103%
Total Lighting	Φ	31,300	φ	20,505	0070
Signage Repairs and Maintenance Total Signage	\$	3,000 3,000	\$	3,166 3,166	106%
Traffic Control Operation and Maintenance Repairs and Maintenance - Striping	\$	1,600 23,000 24,600	\$	765 7,477 8,242	48% 33% 34%
Total Traffic Control <u>Drainage/Erosion Control</u>					
Repairs and Maintenance (includes Concrete work) Total Drainage/Erosion Control	\$	20,000	\$	197 197	1%
Total Expenditures - Public Works/Streets	\$	1,078,565	\$	692,290	64%
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	_\$	683,185		986,132	_

#### 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%)
		99%
279,454		90%
8,000	15,580	195%
\$ 3,081,993	\$ 3,023,296	98%
¥		
		000/
		99%
\$ 41,918	\$ 41,395	99%
		5007
	\$ 971,806	50%
		0%
		100%
\$ 2,486,112	\$ 974,306	39%
\$ 2,528,030	\$ 1,015,701	40%
\$ 553,963	\$ 2,007,595	
	\$ 2,794,539 279,454 8,000 \$ 3,081,993  \$ 41,918 \$ 41,918 \$ 41,918 \$ 2,500 \$ 2,486,112 \$ 2,528,030	Budget       Actual         \$ 2,794,539       \$ 2,755,283         279,454       252,433         8,000       15,580         \$ 3,081,993       \$ 3,023,296         \$ 41,918       \$ 41,395         \$ 41,918       \$ 41,395         \$ 1,943,612       \$ 971,806         540,000       -         2,500       2,500         \$ 2,486,112       \$ 974,306         \$ 2,528,030       \$ 1,015,701

## ENTERPRISE FUND Cost Allocation

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

	Unaudited						
		2018 Budget		YTD Actual	Fa	ariance avorable favorable)	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							
Administrative							
Salaries and Benefits				110.045	Φ	22.052	84%
Salaries/Wages	\$	136,000	\$	113,947	\$	22,053	44%
Overtime		12,500		5,561		6,940	115%
Unemployment Insurance		500		575		(75)	102%
Workers' Compensation Insurance		3,000		3,068		(68) 3,728	79%
Health and Dental Insurance		17,500		13,772		1,917	79%
Employer's FICA		9,207		7,291		450	79%
Employer's Medicare		2,154		1,704		5,110	42%
Retirement		8,750		3,641		281	72%
Life and Disability Insurance	_	1,000		719	-	40,335	79%
Total Salaries and Benefits		190,611	\$	150,276	\$	40,333	1770
Professional Services	10			0.700	ф	15 070	39%
Professional Services/ORC & Engineering	\$	25,000	\$	9,730	\$	15,270	85%
Professional Services/Amcobi/National Meter		30,000		25,479		4,522 530	97%
Rate/Service Study		17,500		16,970			0%
Development Services/Monson, Cummins & Shohet	-	4,500		FO 150		4,500 <b>24,822</b>	68%
Total Professional Services	_\$	77,000		52,179		24,022	
Administrative		<b>7.500</b>	φ	C 201	\$	1,206	84%
Accounting Services	\$		\$	6,294 2,252	Φ	2,748	45%
Audit Fees		5,000		2,232		2,730	9%
Conference, Class and Education		3,000		3,492		(342)	
Dues, Publications and Subscriptions		3,150 500		2,056		(1,556)	
IT Support		2,500		1,351		1,149	54%
Office Equipment and Supplies		2,000		390		1,611	19%
Postage		175		370		175	0%
Publication - Legal Notice		10,000		3,061		6,940	31%
Communications		750		225		526	30%
Repairs and Maintenance		1,500		1,800		(300)	
Telephone Service		375		26		349	7%
Travel and Meeting Expense		600		360		240	60%
Office Overhead (COA, utilities, etc.)		4,400		6,757		(2,357)	
General Insurance		2,000		5,581		(3,581)	
Vehicle Expense		500		195		306	
Miscellaneous  Total General Administration	- 9	The state of the s		The state of the state of			_
Total General Administration  Total General Administrative		77					
TOTAL General Administrative							

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

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

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

		2018 Budget		YTD Actual	F	/ariance avorable favorable)	Percent of Budget (YTD 75%)
REVENUE	ф	1 144 000	ው	960 400	\$	(274,600)	76%
Sewer Revenue	\$	1,144,000	\$	869,400	Ф	8,739	187%
Miscellaneous	<del>,</del>	10,000		18,739			
Total Revenue	_\$	1,154,000	\$	888,139	\$	(265,862)	77%
EXPENDITURES							
Administrative							
Salaries and Benefits							
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%
Professional Services							2.224
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%
Administrative						4.000	0.407
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		1		175	0%
Communications		10,000		3,061		6,940	31%
Repairs and Maintenance		750		225		526	30%
Telephone Service		1,500		1,800		(300)	
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)	
Vehicle Expense		2,000		5,581		(3,581)	
Miscellaneous		500		195		306	39%
Total General Administration	\$	43,950	\$	34,107		9,844	78%
<b>Total General Administrative</b>	_\$	311,561	\$	236,561		75,000	76%

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

	,	2018 Budget		YTD Actual	F	/ariance avorable favorable)	Percent of Budget (YTD 75%)
Wastewater System							1400
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	\$	949,899	\$	396,486	\$	553,413	42%
Total Expenditures		1,261,460	_\$_	633,047	\$	628,413	50%
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES		(107,460)	_\$_	255,092	\$	362,551	

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

		2018 Budget		YTD Actual	Fa	'ariance avorable favorable)	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						ATTO 4 CO	0.50/
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	\$	330,000	\$	247,500	\$	(82,500)	75%
Transfer from other funds	\$	330,000	\$	247,500	\$	(82,500)	75%
Total Other Financing Sources	•	330,000	Φ	247,500	Ψ_	(02,300)	7370
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES (USES)		380,450	\$	963,982	\$	583,533	

#### CAPITAL PROJECTS FUNDS

### 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	F	'ariance avorable favorable)	Percent of Budget (YTD 75%)
REVENUE	•	05.000	ф		ø	(25,000)	0%
Grant Proceeds/GOCO for Master Plan	<u>\$</u>	25,000	\$		<u>\$</u>	(25,000) (25,000)	0%
Total Revenue	_\$_	25,000	\$	-		(23,000)	0 70
EXPENDITURES							
Vehicles and Equipment Utilities							
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%
Park and Street Improvements							
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)	\$	(1,876,500)	¢	(2,059,106)	\$	(182,606)	110%
EXPENDITURES		(1,070,300)	Ψ	(2,037,100)	Ψ_	(102,000)	
OTHER FINANCING SOURCES (USES)	Φ	1,876,500	\$	2,059,106	\$	182,606	110%
Transfer from General Fund	<u>\$</u>	1,876,500	\$	2,059,106	\$	182,606	110%
Total Other Financing	Φ	1,0/0,500	<u> </u>	2,037,100	Ψ	102,000	11070
EXCESS OF REVENUE OVER (UNDER)					٠		
EXPENDITURES AND OTHER FINANCING SOURCES		•		<u> </u>	\$		
BEGINNING FUND BALANCE			\$	-			
ENDING FUND BALANCE			\$	-	i		

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

#### 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	2.0					0.50.100	47107
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							
Vehicles and Equipment Utilities							
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%
Wells							
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%
Water Improvements				10 10 TO 12		5 425	2-01
Backwash Metering Project	\$	25,000	\$	16,345	\$	8,655	65%
Reuse, Renewable Water Purchase/Integrated Water Resource						-	0%
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%
<b>Total Expenditures - Enterprise Capital</b>	\$	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)			•		Φ.	120 000	0%
Escrow Taps		432,000	\$		- \$	432,000	
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			