

# Financial Statements August 2019

# CASH POSITION August 31, 2019

# TRIVIEW METROPOLITAN DISTRICT Cash Position - 2019

|   | Balance    |            |            |            |            |            |            | i           |            |      |        | ;      | ,      |           |
|---|------------|------------|------------|------------|------------|------------|------------|-------------|------------|------|--------|--------|--------|-----------|
| Fund/Account General/District Fund Accounts   | Dec-18     | Jan-19     | ich-19     | Mar-19     | Apr-19     | May-19     | Al-mir     | 61-III      | Aug-12     | त चे | OCETIO | 70v-12 | ZT-SMT |           |
| General Fund - Checking Account Community Banks #8605   | 118,961    | 22,089     | 98,450     | 179,461    | 100,969    | 238,065    | 188,945    | 648,183     | 559,016    | 0    | 0      | 0      | 0      |           |
| General Fund - Checking Account<br>KeyBank #1567  | 0          | 95,684     | 61,136     | 65,719     | 141,470    | 114,458    | 7,635      | 126,533     | 94,317     | 0    | 0      | 0      | 0      |           |
| General Fund Investment Account - Sales Tax Revenue<br>ColoTrust #8002  | 2,558,889  | 451,768    | 1,788,091  | 2,903,545  | 3,324,817  | 2,128,763  | 2,460,046  | 3,596,469   | 4,874,634  | 0    | 0      | 0      | 0      |           |
| General Fund - Monev Market<br>KeyBank #7892  | 2,004,421  | 2,006,806  | 2,008,962  | 2,011,352  | 2,013,668  | 2,016,064  | 2,016,385  | 2,020,786   | 1,572,694  | 0    | 0      | 0      | 0      |           |
| General Fund - CD Investments CDs purchased from Peoples and Northstar/Independent banks.                           | 2,106,249  | 2,113,030  | 548,482    | 548,482    | 548,482    | 549,835    | 549,835    | 0           | 0          | 0    | 0      | 0      | 0      |           |
| General Fund Cash Accounts  | 6,788,520  | 4,689,377  | 4,505,121  | 5,708,559  | 6,129,406  | 5,047,185  | 5,222,846  | 176,195,971 | 7,100,661  | 0    | 0      | 0      | 0      |           |
| Enterprise Fund - Checking Accounts Community Banks #0638   | 714,570    | 70,187     | 1,505,350  | 951,250    | 946,721    | 792,319    | 736,975    | 733,020     | 728,813    | 0    | 0      | 0      | 0      |           |
| Enterprise Fund - Checking Account<br>KeyBank #1575   | 1,500,000  | 1,376,445  | 1,317,109  | 1,375,067  | 1,072,145  | 780,778    | 956,819    | 734,065     | 336,910    | 0    | 0      | 0      | 0      |           |
| Enterprise Fund Reserve Account ColoTrust #8001   | 557,415    | 558,642    | 559,759    | 560,984    | 562166     | 563,376    | 564,521    | 565,665     | 556,765    | 0    | 0      | 0      | 0      |           |
| Tap Fee Escrow Account ColoTrust #8003  | 797        | 691        | 077        | 277        | 277        | 277        | TTT        | 778         | 780        | 0    | 0      | 0      | 0      |           |
| Escrow Account-Renewable Water Fees ColoTrust #8004 - GL #500-100-102-06  | 2,022,045  | 2,026,493  | 2,030,545  | 2,034,992  | 2,039,278  | 2,043,667  | 2,047,819  | 2,051,969   | 2,065,923  | 0    | 0      | 0      | 0      | 100       |
| Escrow Account-Sewer and Water Impact Fees<br>ColoTrust #8006   | 699,655    | 701,194    | 702,596    | 704,135    | 705,618    | 767,137    | 708,573    | 010,017     | 875,117    | 0    | 0      | 0      | 0      |           |
| Enterprise Fund Investment Account KeyBanc - RF4-009252   | 8,065,230  | 8,081.897  | 7,000,000  | 7,014,772  | 7,038,873  | 7,049,217  | 7,070,188  | 7,079,741   | 6,094,100  | 0    | 0      | 0      | 0      |           |
| Enterprise Tund Cash Accounts   | 13,559,682 | 12,815,627 | 13,116,129 | 12,641,972 | 12,365,574 | 12,033,578 | 12,085,672 | 11,875,248  | 10,494,669 | 0    | 0      | 0      | 0      | 11. 119.1 |
| Capital Projects Fund Accounts Capital Projects Fund Checking Account Community Banks #8590/West Water Escrow       | 645,387    | 127,564    | 107,564    | 107,564    | 107,564    | 0          | 498,679    | 498,679     | 498,679    | 0    | 0      | 0      | 0      |           |
| Capital Projects Fund Checking Account KeyBank #2516  | 0          | 252,433    | 264,624    | 173,708    | 669,490    | 461,788    | 942,825    | 728,521     | 487,493    | 0    | 0      | 0      | 0      |           |
| Capital Projects Fund Cash Accounts   | 645,387    | 766,975    | 372,188    | 281,272    | 777,054    | 461,788    | 1,441,504  | 1,227,200   | 986,172    | 0    | 0      | 0      | 0      |           |
| Project Fund Escrows Escrow Account - Unified Title - Non Potable Water Crossing 1st Bank of Colorado Springs #2792 | 30,992     | 30,999     | 31,005     | 30,928     | 30,936     | 30,943     | 30,950     | 30,959      | 30,961     | 0    | 0      | 0      | 0      | -         |
| Escrow Account - West Interceptor CoBanks #1634   | 824,266    | 345,786    | 326,291    | 313,744    | 312,576    | 311,196    | 311,196    | 311,196     | 201,970    | 0    | 0      | 0      | 0      |           |
| Band Escrows  | 855,258    | 376,785    | 357,296    | 344,672    | 343,512    | 342,139    | 342,146    | 342,155     | 232,931    | 0    | 0      | 0      | 0      |           |
| 2016 Bond Funds - Restricted Series 2016 Bond Fund  |            |            |            |            |            |            |            |             |            |      |        |        |        |           |
| Colorado State Bank and Trust   | 14,056     | 900,196    | 964,581    | 605,509    | 968,626    | 099'6      | 334,830    | 335,111     | 335,790    | 0    | 0      | 0      | 0      |           |
| Series 2016 Revenue Fund - (Property Tax Repository) Colorado State Bank and Trust                                  | 1,051,658  | 140,391    | 140,680    | 140,962    | 141,270    | 1,854,568  | 1,530,688  | 1,534,197   | 1,537,306  | 0    | 0      | 0      | 0      |           |
| Bond Funds - Restricted   | 1,065,714  | 1,101,397  | 1,105,261  | 1,107,471  | 1,109,896  | 1,864,228  | 1,865,518  | 1,869,308   | 1,873,096  | 0    | 0      | 0      | 0      | # 25W     |
|   |            |            |            |            |            | 0.000      | 200 00000  | 200 200     | 003 003 00 | •    | •      | •      | •      |           |

Note 1: FMIC Water purchases. Note 2: An Interest payment of \$961,006 was paid on the GO Bonds .

Month to Month Change Total Cash - All Funds

0

0

0 0

748,196 (1,018,353)

(976,524) 1,208,768 Note 2

22,914,561 19,363,183 19,455,995 20,083,946 20,725,442 19,748,918 20,957,686 21,705,882 20,687,529

627,951 641,496 Restricted Accounts

92,812

(3,551,378) Nate 1

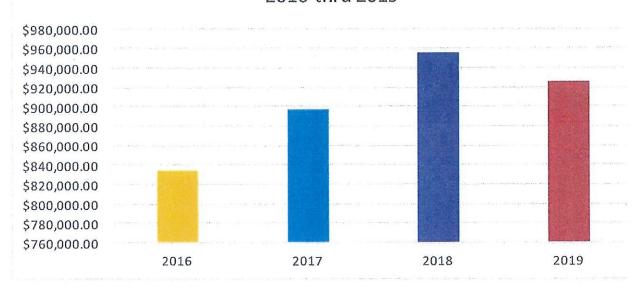
# FUND BALANCE SUMMARY August 31, 2019

August 31, 2019 Fund Summary

|                                     | Public V                                  | Works/ Streets       | Parks a         | and Open Space      | D         | ebt Service            |    | Total                  |
|-------------------------------------|---|----------------------|-----------------|---------------------|-----------|------------------------|----|------------------------|
| Total Revenue<br>Total Expenditures | \$  | 1,595,337<br>763,050 | \$              | 687,737<br>393,528  | \$        | 2,897,537<br>1,008,711 | \$ | 5,180,611<br>2,165,288 |
| Net Excess (Deficiency)             | S   | 832,287              | \$              | 294,209             | \$        | 1,888,826              | \$ | 3,015,323              |
|                                     | 5-10-10-10-10-10-10-10-10-10-10-10-10-10- |                      | T               | ess: Transfer to Ca | nital Dr  | rojects Fund           | \$ | 3,016,950              |
|                                     |   |                      | 1-1             | Transfer to E       |           |                        | \$ | 268,000                |
|                                     |   |                      |                 | Net Excess (De      | ficiency  | ) - 2019               | S  | (269,627)              |
|                                     |   | Be                   | ginning F       | und Balance (Un     | restrict  | ed) - Estimated        | \$ | 6,754,647              |
|                                     |   | En                   | ding Fund       | d Balance - Augu    | st 31, 20 | 019 - Estimated        | \$ | 6,485,020              |
| WAT                                 | TER AN                                    | D WASTE              | EWAT            | ER ENTE             | RPRI      | SE FUND                |    |                        |
|                                     | -   | r Operations         |                 | vater Operations    |           | Debt Service           |    | Total                  |
| Total Revenue                       | \$  | 964,173              | \$              | 957,965             | \$        | 1,192,315              | \$ | 3,114,453              |
| Total Expenditures                  | 200                                       | 634,719              |                 | 747,650             |           | 246,762                |    | 1,629,130              |
| Net Excess (Deficiency)             | S   | 329,454              | \$              | 210,316             | <u>s</u>  | 945,553                | \$ | 1,485,323              |
|                                     |   |                      | P               | lus: Transfer from  | Genera    | al Fund                | \$ | 268,000                |
|                                     |   |                      |                 | Net Excess (De      | ficiency  | y) - 2019              | S  | 1,753,323              |
|                                     |   | Ве                   | ginning I       | Fund Balance (U     | restric   | ted) - Estimated       | \$ | 5,336,200              |
|                                     |   | En                   | ding Fun        | d Balance - Augu    | ıst 31, 2 | 2019 - Estimated       | \$ | 7,089,523              |
|                                     | CAPIT                                     | CAL PROJ             | ECTS            | - DISTRIC           | T F       | UND                    |    |                        |
|                                     |   |                      | Section 19 (19) |                     |           |                        |    | Total                  |
| Total Revenue - Transfer from       | General Fu                                | nd                   |                 |                     |           |                        | \$ | 3,016,950              |
| Total Expenditures                  |   |                      |                 |                     |           |                        | _  | 3,016,950              |
| Net Excess (Deficiency)             |   |                      |                 |                     |           |                        | \$ |                        |
|                                     |   |                      |                 | Beginning Fund      | Balanc    | e (Unrestricted)       | \$ |                        |
|                                     |   | E                    | nding Fur       | nd Balance - Aug    | ust 31, 2 | 2019 - Estimated       | S  |                        |
|                                     | CAPITA                                    | L PROJE              | CTS -           | ENTERPI             | USE       | FUND                   |    |                        |
|                                     | OIAL LAN                                  |                      |                 |                     |           |                        |    | Total                  |
| Total Revenue                       |   |                      |                 |                     |           |                        | \$ | 2,453,88<br>5,675,38   |
| <b>Total Expenditures</b>           |   |                      |                 |                     |           |                        | \$ | (3,221,50              |
| Net Excess (Deficiency)             |   |                      |                 |                     |           |                        |    |                        |
| Net Excess (Deficiency)             |   | В                    | eginning        | Fund Balance (U     | nrestri   | cted) - Estimated      | \$ | 7,991,87               |

# TOWN OF MONUMENT Sales Tax Share As of June 2019 with 2016, 2017 and 2018

# Town of Monument Sales Tax Revenue June - YTD 2016 thru 2019



# **DISTRICT FUND Cost Allocation**

August 31, 2019

# DISTRICT (GENERAL) FUND PUBLIC WORKS/STREETS

# For the Eight Months Ending August 31, 2019

|   |   |   |    |   | ٠ |     |
|---|---|---|----|---|---|-----|
| 1 | m | a | 33 | 4 | 2 | ted |
|   |   |   |    |   |   |     |

|   | Onaudica |           |      |           |    |                       |  |
|---|----------|-----------|------|-----------|----|-----------------------|--|
|   |          | 2019      |      | YTD       | 1  | Variance<br>Favorable | Percent<br>of Budget                             |
|   |          | Budget    |      | Actual    | (U | nfavorable)           | (YTD 67%)  |
| REVENUE                                 |          |           |      |           |    |                       |  |
| Sales Tax/IGA/Town - Estimated          | \$       | 1,650,000 | \$   | 941,250   | \$ | (708,750)             | 57%  |
| Property Tax/IGA/Town                   |          | 210,000   |      | -         |    | (210,000)             | 0%   |
| Specific Ownership Tax                  |          | 247,500   |      | 170,532   |    | (76,968)              | 69%  |
| Auto Tax/IGA/Town - Estimated           |          | 91,875    |      | 75,479    |    | (16,397)              | 82%  |
| Interest                                |          | 187,500   |      | 49,526    |    | (137,974)             | 26%  |
| Drainage Impact Fees                    |          | 137,500   |      | 152,312   |    | 14,812                | 111%   |
| Road and Bridge Fees                    |          | 108,200   |      | 86,020    |    | (22,180)              | 80%  |
| Use Tax - Construction Material         |          | 112,500   |      | 91,075    |    | (21,425)              | 81%  |
| Use Tax - Town                          |          | -         |      | 2,612     |    | 2,612                 | 0%   |
| Miscellaneous - (includes Safety Grant) |          | 11,250    |      | 23,231    |    | 11,981                | 206%   |
| Lot & Inspection Fees                   |          | 750       |      | 3,300     |    | 2,550                 | 440%   |
| Total Revenue                           | \$       | 2,757,075 | \$ 1 | 1,595,337 | \$ | (1,161,738)           | 58%  |
| EXPENDITURES                            | -        |           |      |           |    |                       |  |
| Legislative                             |          |           |      |           |    |                       |  |
| Directors' Fees                         | \$       | 6,600     | \$   | 3,150     | \$ | 3,450                 | 48%  |
| FICA and Unemployment                   | Ψ        | 525       |      | 333       |    | 192                   | 63%  |
| Workers Compensation Insurance          |          | 375       |      | 23        |    | 352                   | 6%   |
| Total Legislative                       | <u>s</u> | 7,500     | S    | 3,507     | S  | 3,993                 | 47%  |
|   |          | .,,       |      |           |    |                       | Name and Address of the Owner, which we have the |
| General and Administrative              |          |           |      |           |    |                       |  |
| Salaries and Benefits                   | ¢        | 179 702   | \$   | 113,325   | \$ | 65,467                | 63%  |
| Salaries/Wages                          | \$       | 178,792   | D    |           | Ф  | 180                   | 40%  |
| Unemployment Insurance                  |          | 300       |      | 120       |    |                       |  |
| Workers' Compensation Insurance         |          | 319       |      | 159       |    | 160                   | 50%  |
| Health and Dental Insurance             |          | 21,393    |      | 14,251    |    | 7,142                 | 67%  |
| Employer's FICA                         |          | 11,085    |      | 6,685     |    | 4,400                 | 60%  |
| Employer's Medicare                     |          | 2,592     |      | 1,929     |    | 663                   | 74%  |
| Retirement                              |          | 4,065     |      | 2,658     |    | 1,407                 | 65%  |
| Life and Disability Insurance           |          | 900       |      | 740       |    | 160                   | 82%  |
| Total Salaries and Benefits             | S        | 219,446   | \$   | 139,866   | S  | 79,580                | 64%  |
| Professional Services                   |          |           |      |           |    |                       |  |
| Professional Services-Engineering       | \$       | 23,280    | \$   | 45,794    | \$ | (22,514)              | 197%   |
| Professional Services-Public Relations  |          | 20,250    |      | 8,332     |    | 11,918                | 41%  |
| Legal Fees/Monson, Cummins & Shohet     |          | 60,000    |      | 45,055    |    | 14,945                | 75%  |
| Legal Fees                              |          | 36,000    |      | 22,500    |    | 13,500                | 62%  |
| Total Professional Services             | \$       | 139,530   | \$   | 121,682   | \$ | 17,848                | 87%  |
| General Administration                  |          |           |      |           |    |                       |  |
| Accounting Services                     | \$       | 23,000    | \$   | 14,979    | \$ | 8,021                 | 65%  |
| Audit Fees                              |          | 7,575     |      | 7,575     |    | -                     | 100%   |
| Conference, Class and Education         |          | 7,500     |      | 507       |    | 6,993                 | 7%   |
| vive, - vine min manufacture            |          | ,,        |      |           |    |                       |  |

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

#### For the Eight Months Ending August 31, 2019

| Chausi  |     | 2019<br>Budget |    | YTD<br>Actual | F         | ariance<br>worable<br>favorable) | Percent<br>of Budget<br>(YTD 67%) |
|---|-----|----------------|----|---------------|-----------|----------------------------------|-----------------------------------|
| D - D 18 - 2 - 10 1 - 24  |     | -              |    | 1,390         | (On       | 1,610                            | 46%                               |
| Dues, Publications and Subscriptions                                |     | 3,000          |    |               |           | 2,919                            | 58%                               |
| IT Support  |     | 7,000          |    | 4,081         |           | 2,919                            | 96%                               |
| Office Equipment and Supplies                                       |     | 8,000<br>250   |    | 7,702         |           | 250                              | 0%                                |
| Publication - Legal Notice  |     | 750            |    | 46            |           | 704                              | 6%                                |
| Repairs and Maintenance   |     |                |    |               |           | 649                              | 86%                               |
| Telephone Service   |     | 4,500          |    | 3,851         |           | 634                              | 86%                               |
| Travel and Meeting Expense  |     | 4,500          |    | 3,866         |           | 569                              | 92%                               |
| Office Overhead (COA, utilities, etc.)                              |     | 7,000          |    | 6,431         |           |                                  |                                   |
| General Insurance   |     | 17,010         |    | 17,548        |           | (538)                            | 103%                              |
| Vehicle Expense   |     | 14,500         |    | 15,879        |           | (1,379)                          | 110%                              |
| Contingency/Emergency Reserves/Miscellaneous                        |     | 67,425         |    | 2,353         |           | 65,072                           | 3%                                |
| Total General Administration  | \$  | 172,010        | \$ | 86,209        | \$        | 85,801                           | 50%                               |
| Total General Administrative, Legislative and Professional Services | \$  | 538,486        | \$ | 351,264       | \$        | 187,222                          | 65%                               |
| Operations 12 12 12 12 12 12 12 12 12 12 12 12 12                   |     |                |    |               |           |                                  |                                   |
| Salaries and Benefits- Streets and Parks                            | ď.  | 207 510        | đ  | 161 002       | ď         | 46 407                           | 78%                               |
| Salaries/Wages  | \$  | 207,510        | \$ | 161,083       | \$        | 46,427                           | 57%                               |
| Salaries/Wages - Seasonal   |     | 30,000         |    | 16,982        |           | 13,018                           | 173%                              |
| Overtime/On-call  |     | 6,975          |    | 12,058<br>792 |           | (5,083)                          | 132%                              |
| Unemployment Insurance  |     | 600            |    |               |           | (192)                            | 66%                               |
| Workers' Compensation Insurance                                     |     | 12,945         |    | 8,481         |           | 4,464                            | 98%                               |
| Health and Dental Insurance   |     | 32,517         |    | 31,983        |           | 534                              | 98%<br>76%                        |
| Employer's FICA   |     | 15,161         |    | 11,552        |           | 3,609                            |                                   |
| Employer's Medicare   |     | 3,547          |    | 2,702         |           | 846                              | 76%                               |
| Retirement  |     | 4,500          |    | 5,518         |           | (1,018)                          | 123%                              |
| Life and Disability Insurance                                       | -   | 1,440          | -  | 1,160         | \$        | 62,885                           | 81%                               |
| Total Salaries and Benefits - Streets and Parks                     | \$  | 315,195        | \$ | 252,310       | J         | 02,003                           | 8070                              |
| Streets Operations and Maintenance                                  | 140 | A SUPERIOR     |    | 01.10.71      | 2         |                                  |                                   |
| Operations and Maintenance  | \$  | 45,000         | \$ | 19,847        | \$        | 25,153                           | 44%                               |
| Vehicle Maintenance   |     | 2,500          |    | 7,215         |           | (4,715)                          | 289%                              |
| Contract Snow Removal   |     | 10,000         |    | 16,372        |           | (6,372)                          | 164%                              |
| Repair and Maintenance  |     | 30,000         |    | 12,747        |           | 17,253                           | 42%                               |
| Contract Street Sweeping  |     | 15,000         |    | 11,188        |           | 3,813                            | 75%                               |
| Sand and Salt for Roads   |     | 5,000          |    | 34,846        |           | (29,846)                         | 697%                              |
| Supplies  |     | 5,000          |    | 415           |           | 4,585                            | 8%                                |
| Total Streets   | \$  | 112,500        | \$ | 102,629       | \$        | 9,871                            | 91%                               |
| Total Streets O & M   | \$  | 427,695        | \$ | 354,939       | <u>\$</u> | 72,756                           | 83%                               |

# DISTRICT (GENERAL) FUND PUBLIC WORKS/STREETS

#### For the Eight Months Ending August 31, 2019

|  |    | 2019<br>Budget |      | YTD<br>Actual | F  | Variance<br>avorable<br>nfavorable) | Percent<br>of Budget<br>(YTD 67%) |
|--|----|----------------|------|---------------|----|-------------------------------------|-----------------------------------|
| Lighting   |    |                |      |               |    |                                     |                                   |
| MVE Operation and Maintenance                    | \$ | 37,000         | \$   | 19,165        | \$ | 17,835                              | 52%                               |
| Repair and Maintenance                           |    | 3,000          |      |               |    | 3,000                               | 0%                                |
| Total Lighting                                   | \$ | 40,000         | \$   | 19,165        | \$ | 20,835                              | 48%                               |
| Signage  |    |                |      |               |    |                                     |                                   |
| Repairs and Maintenance                          | \$ | 3,000          | \$   | 5,453         | \$ | (2,453)                             | 182%                              |
| Total Signage                                    | \$ | 3,000          | \$   | 5,453         | \$ | (2,453)                             | 182%                              |
| Traffic Control                                  |    |                | 100  |               |    |                                     |                                   |
| Operation and Maintenance                        | \$ | 1,000          | \$   | 3,077         | \$ | (2,077)                             | 308%                              |
| Repairs and Maintenance - Striping               | -  | 3,000          | -    | 13,000        |    | (10,000)                            | 433%                              |
| Total Traffic Control                            | \$ | 4,000          | S    | 16,077        | \$ | (12,077)                            | 402%                              |
| Drainage/Erosion Control                         |    |                |      |               |    |                                     |                                   |
| Repairs and Maintenance (includes Concrete work) | \$ | 20,000         | \$   | 16,151        | \$ | 3,849                               | 81%                               |
| Total Drainage/Erosion Control                   | \$ | 20,000         | S    | 16,151        | \$ | 3,849                               | 81%                               |
| Total Expenditures - Public Works/Streets        |    | 1,033,181      | \$   | 763,050       | \$ | 270,132                             | 74%                               |
| EXCESS OF REVENUE OVER (UNDER)                   |    |                |      |               |    |                                     |                                   |
| EXPENDITURES                                     | \$ | 1,723,894      | _\$_ | 832,287       | \$ | (891,606)                           |                                   |

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

#### For the Eight Months Ending August 31, 2019

|   | Unaudite | ed                  |    |         |       |                         |                        |
|---|----------|---------------------|----|---------|-------|-------------------------|------------------------|
|   |          | 4040                |    | www.    |       | <sup>7</sup> ariance    | Percent                |
|   |          | 2019<br>Product     |    | YTD     |       | avorable<br>(favorable) | of Budget<br>(YTD 67%) |
| REVENUE - Parks and Open Space                                      | -        | Budget              |    | Actual  | (OI   | ilavorable)             | (11D 0770)             |
| Sales Tax/IGA/Town - Estimated                                      | \$       | 550,000             | \$ | 313,750 | \$    | (236,250)               | 57%                    |
| Property Tax/IGA/Town   | Φ        | 70,000              | Φ  | 313,730 | Φ     | (70,000)                | 0%                     |
| Specific Ownership Tax  |          | 82,500              |    | 56,844  |       | (25,656)                | 69%                    |
|   |          |                     |    |         |       | (114,682)               | 66%                    |
| Park, Rec and Landscape Fees Auto Tax/IGA/Town - Estimated          |          | 337,300             |    | 222,618 |       | (5,466)                 | 82%                    |
|   |          | 30,625              |    | 25,160  |       |                         | 26%                    |
| Interest  |          | 62,500              |    | 16,509  |       | (45,991)                | 81%                    |
| Use Tax - Construction Material                                     |          | 37,500              |    | 30,358  |       | (7,142)                 |                        |
| Use Tax- Town   |          |                     |    | 871     |       | 871                     | 0%                     |
| Conservation Trust Fund   |          | 20,000              |    | 12,784  |       | (7,216)                 | 64%                    |
| Miscellaneous - (includes Safety Grant)                             |          | 3,750               |    | 7,744   |       | 3,994                   | 206%                   |
| Lot & Inspection Fees   | 1        | 250                 | -  | 1,100   | House | 850                     | 440%                   |
| Total Revenue   | \$       | 1,194,425           | \$ | 687,737 | \$    | (506,688)               | 58%                    |
| EXPENDITURES  |          |                     |    |         |       |                         |                        |
| <u>Legislative</u>  |          |                     |    |         |       |                         | 800.07 F               |
| Directors' Fees   | \$       | 2,200               | \$ | 1,050   | \$    | 1,150                   | 48%                    |
| FICA and Unemployment   |          | 175                 |    | 111     |       | 64                      | 63%                    |
| Workers Compensation Insurance                                      |          | 125                 |    | 8       |       | 117                     | 6%                     |
| Total Legislative   | \$       | 2,500               |    | 1,169   | \$    | 1,331                   | 47%                    |
| General and Administrative  |          |                     |    |         |       |                         |                        |
| Salaries and Benefits   |          |                     |    |         |       |                         |                        |
| Salaries/Wages  | \$       | 59,597              | \$ | 37,775  | \$    | 21,822                  | 63%                    |
| Unemployment Insurance  |          | 100                 |    | 40      |       | 60                      | 40%                    |
| Workers' Compensation Insurance                                     |          | 106                 |    | 53      |       | 53                      | 50%                    |
| Health and Dental Insurance   |          | 7,131               |    | 4,750   |       | 2,381                   | 67%                    |
| Employer's FICA   |          | 3,695               |    | 2,228   |       | 1,467                   | 60%                    |
| Employer's Medicare   |          | 864                 |    | 643     |       | 221                     | 74%                    |
| Retirement  |          | 1,355               |    | 886     |       | 469                     | 65%                    |
| Life and Disability Insurance                                       |          | 300                 |    | 247     |       | 53                      | 82%                    |
| Total Salaries and Benefits   | \$       | 73,149              | \$ | 46,622  | \$    | 26,527                  | 64%                    |
| Professional Services   | \$60000  |                     |    |         |       | AUGUS PETERS ST. NI     |                        |
|   | \$       | 6,720               | \$ | 13,219  | \$    | (6,499)                 | 197%                   |
| Professional Services-Engineering                                   | ф        |                     | φ  | 2,777   | Ψ     | 3,973                   | 41%                    |
| Professional Services-Public Relations                              |          | 6,750               |    |         |       |                         | 75%                    |
| Legal Fees/Monson, Cummins & Shohet                                 |          | 20,000              |    | 15,018  |       | 4,982                   |                        |
| Legal Fees  |          | 12,000              |    | 7,500   | -     | 4,500                   | 62%                    |
| Total Professional Services   | \$       | 45,470              | \$ | 38,515  | \$    | 6,955                   | 85%                    |
| General Administration  |          | 0.000               | Φ. | 5010    | ď     | 2.700                   | 650/                   |
| Accounting Services   | \$       | 8,000               | \$ | 5,210   | \$    | 2,790                   | 65%                    |
| Audit Fees  |          | 2,525               |    | 2,525   |       | -                       | 100%                   |
| Conference, Class and Education                                     |          | 1,000               |    | 68      |       | 932                     | 7%                     |
|   |          | 2,000               |    | 927     |       | 1,073                   | 46%                    |
| Dues, Publications and Subscriptions                                |          |                     |    |         |       |                         |                        |
| IT Support  |          | 2,300               |    | 1,341   |       | 959                     | 58%                    |
| IT Support Office Equipment and Supplies                            |          | 3,000               |    | 2,888   |       | 112                     | 96%                    |
| IT Support Office Equipment and Supplies Publication - Legal Notice |          | 3,000<br>200        |    | 2,888   |       | 112<br>200              | 96%<br>0%              |
| IT Support Office Equipment and Supplies                            |          | 3,000<br>200<br>375 |    | 2,888   |       | 112<br>200<br>352       | 96%<br>0%<br>6%        |
| IT Support Office Equipment and Supplies Publication - Legal Notice |          | 3,000<br>200        |    | 2,888   |       | 112<br>200              | 96%<br>0%              |

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

For the Eight Months Ending August 31, 2019

|   | Unaudited |   |    |          |            |           |             |
|---|-----------|---|----|----------|------------|-----------|-------------|
|   |           |   |    |          |            | riance    | Percent     |
|   |           | 2019  |    | YTD      |            | vorable   | of Budget   |
|   | B         | ludget  |    | Actual   | (Unf       | avorable) | (YTD 67%)   |
| Office Overhead (COA, utilities, etc.)                            |           | 2,300   |    | 2,113    |            | 187       | 92%         |
| General Insurance   |           | 5,490   |    | 5,664    |            | (174)     | 103%        |
| Vehicle Expense   |           | 6,000   |    | 6,571    |            | (571)     | 110%        |
| Contingency/Emergency Reserves/Miscellaneous                      |           | 29,365  |    | 1,025    | e-constant | 28,340    | 3%          |
| Total General Administration                                      | \$        | 65,055  | \$ | 30,497   | \$         | 34,558    | 47%         |
| Total Parks - Administrative, Professional Services, etc.         | \$        | 186,174   | \$ | 116,803  | \$         | 69,371    | 63%         |
| Operations  |           |   |    |          |            |           |             |
| Salaries and Benefits- Streets and Parks                          |           |   |    |          |            |           |             |
| Salaries/Wages  | \$        | 69,170  | \$ | 53,694   | \$         | 15,476    | 78%         |
| Salaries/Wages - Seasonal   |           | 10,000  |    | 5,661    |            | 4,339     | 57%         |
| Overtime/On-call  |           | 2,325   |    | 4,019    |            | (1,694)   | 173%        |
| Unemployment Insurance  |           | 200   |    | 264      |            | (64)      | 132%        |
| Workers' Compensation Insurance                                   |           | 4,315   |    | 2,827    |            | 1,488     | 66%         |
| Health and Dental Insurance                                       |           | 10,839  |    | 10,661   |            | 178       | 98%         |
| Employer's FICA   |           | 5,054   |    | 3,851    |            | 1,203     | 76%         |
|   |           | 1,182   |    | 901      |            | 282       | 76%         |
| Employer's Medicare<br>Retirement                                 |           | 1,500   |    | 1,839    |            | (339)     | 123%        |
|   |           | 480   |    | 387      |            | 93        | 81%         |
| Life and Disability Insurance Total Salaries and Benefits - Parks | \$        | 105,065   | \$ | 84,103   | \$         | 20,962    | 80%         |
|   |           |   |    |          | <u> </u>   |           | <del></del> |
| Parks and Open Space O & M  | •         | 25 000  | ď  | 5,589    | \$         | 29,411    | 16%         |
| Repair of Facilities  | \$        | 35,000  | \$ | 792      | Φ          | 14,208    | 5%          |
| Annual Flower Program   |           | 15,000  |    |          |            |           | 82%         |
| Lawn Fertilizer, Tree Fertilizer and Weed Control Program         |           | 41,500  |    | 33,913   |            | 7,588     | 42%         |
| Park Irrigation Water Payments                                    |           | 150,000   |    | 63,436   |            | 86,564    |             |
| Repair and Maintenance  |           | 40,000  |    | 55,488   |            | (15,488)  | 139%        |
| Supplies/Trees Replacement  |           | 30,000  |    | 8,148    |            | 21,852    | 27%         |
| Tools   |           | 4,000   |    | 156      |            | 3,844     | 4%          |
| Equipment and Projects  |           | 1,500   |    | -        |            | 1,500     | 0%          |
| Clothing and Safety Equipment                                     |           | 1,500   |    | 2,407    |            | (907)     | 160%        |
| Automated Gate for PW Facility and Fence                          |           | 3,000   |    | <i>#</i> |            | 3,000     | 0%          |
| Back Flow Inspection  |           | 1,250   |    | 1,875    |            | (625)     | 150%        |
| Repair and Replace Meters and PRV's                               |           | 10,000  |    | ¥        |            | 10,000    | 0%          |
| Total Parks and Open Space O & M                                  | \$        | 332,750   | \$ | 171,804  | \$         | 160,946   | 52%         |
| Total Parks O & M   | _\$       | 437,815   | \$ | 255,907  | \$         | 181,908   | 58%         |
| Lighting  |           |   |    |          |            |           |             |
| MVE Operation and Maintenance                                     | \$        | 12,000  | \$ | 6,216    | \$         | 5,784     | 52%         |
| Repair and Maintenance  | 175       | 200 <b>6</b> 200 200 200 200 200 200 200 200 200 20 |    | -        |            | -         | 0%          |
| Total Lighting  | \$        | 12,000  | \$ | 6,216    | \$         | 5,784     | 52%         |
|   |           |   |    |          |            |           |             |
| Signage Repairs and Maintenance                                   | \$        | 1,000   | \$ | 1,818    | \$         | (818)     | 182%        |
| Total Signage   | \$        | 1,000   | \$ | 1,818    | \$         | (818)     | 182%        |
| Total Conservation Trust Fund Projects                            | \$        | 20,000  | \$ | 12,785   | \$         | 7,215     | 64%         |
| Total Expenditures - Parks and Open Space                         | s         | 656,989   | s  | 393,528  | \$         | 263,461   | 60%         |
|   |           |   | _  |          |            |           |             |
| EXCESS OF REVENUE OVER (UNDER)                                    | 2 \$      | E27 427   | ø  | 204 200  |            | (243 227) |             |
| EXPENDITURES  | 2         | 537,436   | \$ | 294,209  |            | (243,227) |             |

# TRIVIEW METROPOLITAN DISTRICT DISTRICT (GENERAL) FUND

#### **DEBT SERVICE**

For the Eight Months Ending August 31, 2019 Unaudited

|                                | 2019<br>Budget | YTD<br>Actual  | Variance<br>Favorable<br>(Unfavorable) | Percent<br>of Budget<br>(YTD 67%) |
|--------------------------------|----------------|--|--|-----------------------------------|
| REVENUE                        |                | A CONTROL OF THE CASE OF THE C |  | -                                 |
| Property Tax                   | \$ 2,911,435   | \$ 2,877,064   | \$ (34,371)                            | 99%                               |
| Interest - GO Bond             | 15,000         | 20,473   | 5,473                                  | 136%                              |
| Total Revenue                  | \$ 2,926,435   | \$ 2,897,537   | \$ (28,898)                            | 99%                               |
| EXPENDITURES                   |                |  |  |                                   |
| Administrative                 |                |  |  |                                   |
| Tax Collection Expense         | \$ 43,600      | \$ 43,205  | \$ 395                                 | 99%                               |
| Total Administrative           | \$ 43,600      | \$ 43,205  | \$ 395                                 | 99%                               |
| Debt Service                   |                |  |  |                                   |
| Bond Interest Payment          | \$ 1,922,013   | \$ 961,006   | \$ 961,007                             | 50%                               |
| Bond Principal Payment         | 560,000        | -  | 560,000                                | 0%                                |
| Paying Agent Fees              | 2,500          | 4,500  | (2,000)                                | 180%                              |
| Total Debt Service             | \$ 2,484,513   | \$ 965,506   | \$ 1,519,007                           | 39%                               |
| Total Expenditures             | \$ 2,528,113   | \$ 1,008,711   | \$ 1,519,402                           | 40%                               |
| EXCESS OF REVENUE OVER (UNDER) |                |  |  |                                   |
| EXPENDITURES                   | \$ 398,322     | \$ 1,888,826   | \$ 1,490,504                           |                                   |

# **ENTERPRISE FUND Cost Allocation**

August 31, 2019

#### **Water Operations**

#### For the Eight Months Ending August 31, 2019

|   | Onaud | nea            |         |               |     |                                      |                                   |
|---|-------|----------------|---------|---------------|-----|--------------------------------------|-----------------------------------|
|   |       | 2019<br>Budget |         | YTD<br>Actual | F   | Variance<br>'avorable<br>ıfavorable) | Percent<br>of Budget<br>(YTD 67%) |
| REVENUE                                       |       | Dauget         | A de la | Actual        | (01 | navorable)                           | (110 0770)                        |
| Water Revenue                                 | \$    | 1,450,000      | \$      | 907,924       | \$  | (542,076)                            | 63%                               |
| Water Meter Kits                              | Ψ     | 50,000         | Ψ       | 34,500        | Ψ   | (15,500)                             | 69%                               |
| Miscellaneous                                 |       | 20,000         |         | 17,543        |     | (2,457)                              | 88%                               |
| Bulk Water Revenue                            |       | 10,000         |         | 4,206         |     | (5,794)                              | 42%                               |
| Total Revenue                                 | \$    | 1,530,000      | \$      | 964,173       | \$  | (565,827)                            | 63%                               |
| EXPENDITURES                                  |       | 1,550,000      |         | 204,173       | Ψ   | (303,021)                            | 0370                              |
| Administrative                                |       |                |         |               |     |                                      |                                   |
| Salaries and Benefits                         |       |                |         |               |     |                                      |                                   |
| Salaries/Wages                                | \$    | 145,480        | \$      | 99,532        | \$  | 45,949                               | 68%                               |
| Overtime/On-call                              | Ψ     | 12,713         | Ψ       | 8,082         | Ψ   | 4,631                                | 64%                               |
| Unemployment Insurance                        |       | 500            |         | 233           |     | 267                                  | 47%                               |
| Workers' Compensation Insurance               |       | 5,047          |         | 2,907         |     | 2,140                                | 58%                               |
| Health and Dental Insurance                   |       | 19,350         |         | 13,310        |     | 6,040                                | 69%                               |
| Employer's FICA                               |       | 9,807          |         | 6,593         |     | 3,215                                | 67%                               |
| Employer's Medicare                           |       | 2,295          |         | 1,600         |     | 695                                  | 70%                               |
| Retirement                                    |       | 6,000          |         | 4,202         |     | 1,798                                | 70%                               |
| Life and Disability Insurance                 |       | 960            |         | 581           |     | 379                                  | 61%                               |
| Total Salaries and Benefits                   | \$    | 202,151        | \$      | 137,039       | \$  | 65,112                               | 68%                               |
|   |       | 202,131        | Φ       | 137,039       | Φ.  | 03,112                               | 0070                              |
| Professional Services                         |       | 4 000          |         |               |     | 25 G. I.                             |                                   |
| Professional Services- Engineering            | \$    | 6,000          | \$      | 12,644        | \$  | (6,644)                              | 211%                              |
| Professional Services/Amcobi/National Meter   |       | 37,000         |         | 24,222        |     | 12,778                               | 65%                               |
| Development Services/Monson, Cummins & Shohet |       | 4,500          | 1       | 23,825        | -   | (19,325)                             | 529%                              |
| Total Professional Services                   |       | 47,500         | \$      | 60,690        | \$  | (13,191)                             | 128%                              |
| Administrative                                |       |                |         |               |     |                                      | The Art Arts                      |
| Accounting Services                           |       | 10,000         |         | 8,128         |     | 1,872                                | 81%                               |
| Audit Fees                                    |       | 5,050          |         | 5,050         |     | 4                                    | 100%                              |
| Conference, Class and Education               |       | 3,000          |         | 170           |     | 2,830                                | 6%                                |
| Dues, Publications and Subscriptions          |       | 6,500          |         | 4,423         |     | 2,077                                | 68%                               |
| IT Support                                    |       | 1,600          |         | 2,931         |     | (1,331)                              | 183%                              |
| Office Equipment and Supplies                 |       | 2,500          |         | 1,952         |     | 548                                  | 78%                               |
| Postage                                       |       | 400            |         | 220           |     | 180                                  | 55%                               |
| Communications                                |       | 10,000         |         | 2,534         |     | 7,466                                | 25%                               |
| Repairs and Maintenance                       |       | 250            |         | 60            |     | 190                                  | 24%                               |
| Telephone Service                             |       | 2,400          |         | 1,762         |     | 638                                  | 73%                               |
| Travel and Meeting Expense                    |       | 375            |         | -             |     | 375                                  | 0%                                |
| Office Overhead (COA, utilities, etc.)        |       | 500            |         | 600           |     | (100)                                | 120%                              |
| General Insurance                             |       | 11,125         |         | 11,606        |     | (481)                                | 104%                              |
| Vehicle Expense                               |       | 4,000          |         | 4,122         |     | (122)                                | 103%                              |
| Miscellaneous                                 | 400   | 500            |         | <del>.</del>  |     | 500                                  | 0%                                |
| Total General Administration                  | \$    | 58,200         | \$      | 43,558        | \$  | 14,642                               | 75%                               |
| <b>Total General Administrative</b>           | \$    | 307,851        | \$      | 241,288       | \$  | 66,563                               | 78%                               |

## **Water Operations**

# For the Eight Months Ending August 31, 2019 Unaudited

|   | · <del>Landanado</del> | 2019<br>Budget |           | YTD<br>Actual | F         | Variance<br>avorable<br>nfavorable) | Percent<br>of Budget<br>(YTD 67%) |
|---|------------------------|----------------|-----------|---------------|-----------|-------------------------------------|-----------------------------------|
| Water System                                |                        |                |           |               |           |                                     |                                   |
| Water Testing                               | \$                     | 10,000         | \$        | 5,973         | \$        | 4,027                               | 60%                               |
| Waste Disposal                              | Ψ                      | 2,000          | Φ         | 5,915         | φ         | 2,000                               | 0%                                |
| Gas Utilities                               |                        | 6,000          |           | 5,282         |           | 718                                 | 88%                               |
| Electric Utilities                          |                        | 350,000        |           | 160,650       |           | 189,350                             | 46%                               |
| Repairs and Maintenance                     |                        | 160,000        |           | 82,918        |           | 77,082                              | 52%                               |
| Storage Tank Maintenance                    |                        | 80,000         |           | 62,916        |           |                                     |                                   |
| Operating Supplies                          |                        | 23,000         |           | 11,288        |           | 80,000                              | 0%                                |
| Bulk Chemical Supplies                      |                        | 21,000         |           |               |           | 11,712                              | 49%                               |
| Lab Chemicals and Supplies                  |                        | 1,500          |           | 13,626        |           | 7,374                               | 65%                               |
| Instrumentation                             |                        |                |           | -             |           | 1,500                               | 0%                                |
| Water Assessments                           |                        | 4,000          |           | 96 926        |           | 4,000                               | 0%                                |
|   |                        | 54,700         |           | 86,836        |           | (32,136)                            | 159%                              |
| Equipment Meter Supplies/Meter Kits         | -                      | 50,000         |           | 26,857        |           | 23,143                              | 54%                               |
| Total Water System                          |                        | 762,200        | <u>\$</u> | 393,431       | \$        | 368,769                             | 52%                               |
| Total Expenditures                          | \$                     | 1,070,051      | <u>s</u>  | 634,719       | <u>\$</u> | 435,332                             | 59%                               |
| EXCESS OF REVENUE OVER (UNDER) EXPENDITURES | \$                     | 459,949        | \$        | 329,454       | \$        | (130,495)                           |                                   |

#### **Wastewater Operations**

## For the Eight Months Ending August 31, 2019

| Sever Revenue         \$ 1,246,960         \$ 940,422         \$ (306,538)         7.5%           Sewer Revenue         20,000         17,543         (2,457)         88%           Total Revenue         \$ 1,266,960         \$ 957,965         \$ (308,995)         76%           EXPRINITURES           Salaries and Benefits           Salaries Albertis           Salaries Albertis         \$ 145,480         \$ 99,532         \$ 45,949         68%           Overtime/On-call         12,713         8,082         4,631         64%           Unemployment Insurance         500         233         267         47%           Workers' Compensation Insurance         5,047         2,907         2,140         58%           Health and Dental Insurance         9,807         6,593         3,215         67%           Employer's Medicare         9,807         6,593         3,215         67%           Employer's Medicare         9,807         6,593         3,215         67%           Life and Disability Insurance         9         6         58         3,79         10           Professional Services         2         20,151         3,79         6,511         6,604         10  |   |        | 2019<br>Budget   |       | YTD<br>Actual | F    | 'ariance<br>avorable<br>favorable) | Percent<br>of Budget<br>(YTD 67%) |
|--|---|--------|--|-------|---------------|------|------------------------------------|-----------------------------------|
| Miscellaneous         20,000         17,548         2,457)         88%           Total Revenue         2,266,960         8,97,965         3,08,995         76%           EXPENDITURES           Salaries and Enerolits           Salaries and Enerolits           Salaries/Wages         145,480         99,532         45,949         68%           Overtime/On-call         12,713         9,9632         46,949         68%           Unemployment Insurance         5,047         2,907         2,140         58%           Health and Dental Insurance         9,807         6,503         3,215         67%           Employer's FICA         9,807         6,503         3,215         67%           Employer's EliCA         9,807         6,503         3,215         67%           Employer's EliCA         9,807         6,503         3,215         67%           Entrement         6,000         4,202         1,798         70%           Retirement         9,00         1,202         1,798         70%           Total Salaries and Benefits         30,00         12,242         12,778         65%           Professional Services-Engineering         1,00         2,42  | REVENUE                                       | ****** |  |       |               | 70-  |                                    | (                                 |
| Miscellaneous         20,000         17,543         C,4570         88%           Total Revenue         5,126,900         8,97,965         3,08,995         76%           EXPENDITURES           Administrative         8         8         8         8         9,95,52         \$45,949         68%           Salaries Meges         145,480         9,95,52         4,631         64%           Overtime/On-call         12,713         8,082         4,631         64%           Unemployment Insurance         50,047         2,907         2,140         58%           Health and Dental Insurance         19,353         1,500         69%           Health and Dental Insurance         2,987         6,593         3,215         67%           Enployer's Medicare         2,987         6,593         3,215         67%           Entirement         6,000         4,202         1,798         70%           Retirement         6,000         4,202         1,798         70%           Retirement         9,00         1,264         6,644         21           Total Salaries and Benefits         3,00         1,264         6,644         21           Professional Services   | Sewer Revenue                                 | \$     | 1,246,960  | \$    | 940,422       | \$   | (306,538)                          | 75%                               |
| Campily resident   Campily res | Miscellaneous                                 | -      | 20,000   |       |               |      |                                    | 88%                               |
| Administrative           Salaries and Benefits           Salaries/Wages         \$ 145,480         \$ 99,532         \$ 45,949         68%           Overtime/On-call         12,713         8,082         4,631         64%           Unemployment Insurance         500         233         267         47%           Workers' Compensation Insurance         19,380         2,907         2,140         8%           Health and Dental Insurance         19,380         6,593         3,215         67%           Health and Dental Insurance         9,807         6,593         3,215         67%           Employer's Medicare         2,295         1,600         695         70%           Retirement         6,000         4,022         1,798         70%           Life and Disability Insurance         96         531         379         61%           Total Salaries and Benefits         8 202,151         8 137,039         65,112         88%           Professional Services-Engineering         \$ 6,000         12,644         \$ (6,644)         211%           Professional Services-Monson, Cummins & Shohet         1,000         5,294         4,295         529           Professional Services-Monson, Cummins & Shohet <td< th=""><th>Total Revenue</th><th>\$</th><th>1,266,960</th><th>\$</th><th>957,965</th><th>\$</th><th>(308,995)</th><th>76%</th></td<>   | Total Revenue                                 | \$     | 1,266,960  | \$    | 957,965       | \$   | (308,995)                          | 76%                               |
| Salaries Mages         \$ 145,480         \$ 99,532         \$ 45,949         68%           Overtime/On-call         12,713         8,082         46,311         64%           Unemployment Insurance         500         233         267         47%           Workers' Compensation Insurance         5,047         2,907         2,140         58%           Health and Dental Insurance         19,350         13,310         6,040         69%           Employer's Medicare         2,295         1,600         695         70%           Employer's Medicare         6,000         4,202         1,798         70%           Life and Disability Insurance         960         581         379         61%           Total Salaries and Benefits         202,151         317,039         65,112         68%           Professional Services         200,000         12,644         6,644         211%           Professional Services-Rugineering         6,000         12,644         6,644         211%           Professional Services-Monson, Cummins & Shohet         1,000         5,294         6,250         5,260           Total Professional Services         8,000         12,644         8,664         2,250           Administrative  | EXPENDITURES                                  |        |  |       |               |      |                                    |                                   |
| Salaries/Wages         \$ 145,480         \$ 99,532         \$ 45,949         68%           Overtime/On-call         12,713         8,082         4,631         64%           Unemployment Insurance         500         233         267         47%           Workers' Compensation Insurance         5,047         2,907         2,140         58%           Health and Dental Insurance         19,350         13,310         6,040         69%           Employer's FICA         9,807         6,593         3,215         67%           Employer's Medicare         2,295         1,600         695         70%           Retirement         6,000         5,81         379         61%           Total Salaries and Benefits         8,000         5,81         379         61%           Professional Services         8,600         12,644         6,644         211%           Professional Services-Regineering         6,000         24,222         12,778         65%           Professional Services/Moneoh/National Meter         37,000         24,222         12,778         65%           Postaperoces/Moneoh/National Meter         1,000         5,94         1,295         5,96           Acouting Services         1,000  | Administrative                                |        |  |       |               |      |                                    |                                   |
| Overtime/On-call         12,713         8,082         4,631         64%           Unemployment Insurance         500         233         267         47%           Workers' Compensation Insurance         5,047         2,907         2,140         58%           Health and Dental Insurance         19,350         13,310         6,040         6%           Employer's FICA         9,807         6,593         3,215         67%           Employer's Medicare         6,000         4,002         1,798         70%           Retirement         6,000         4,202         1,798         70%           Life and Disability Insurance         9,60         581         379         61%           Total Salaries and Benefits         \$ 202,151         \$ 137,039         \$ 65,112         68%           Professional Services         \$ 200,215         \$ 137,039         \$ 65,112         68%           Professional Services         \$ 2,000         \$ 12,644         \$ 6,644         211%           Professional Services- Engineering         \$ 6,000         \$ 24,222         12,778         55%           Development Services/Monson, Cummins & Shohet         \$ 1,000         \$ 2,924         \$ 1,840         96%           Addit Professional Ser  | Salaries and Benefits                         |        |  |       |               |      |                                    |                                   |
| Unemployment Insurance         500         233         267         47%           Workers' Compensation Insurance         5,047         2,907         2,140         58%           Health and Dental Insurance         19,350         13,310         6,040         69%           Employer's FICA         9,807         6,593         3,215         67%           Employer's Medicare         2,295         1,600         695         70%           Life and Disability Insurance         960         581         379         61%           Total Salaries and Benefits         202,151         137,039         65,112         68%           Professional Services         8         6,000         12,644         6,644         211%           Professional Services- Engineering         \$ 6,000         12,644         6,644         211%           Professional Services/Amcobi/National Meter         37,000         24,222         12,778         65%           Development Services/Amcobi/National Meter         37,000         \$ 24,222         12,778         55%           Development Services/Amcobi/National Meter         37,000         \$ 24,222         12,778         55%           Accounting Services         \$ 10,000         \$ 2,102         1,802         96% </td <td></td> <td>\$</td> <td>145,480</td> <td>\$</td> <td>99,532</td> <td>\$</td> <td>45,949</td> <td>68%</td>   |   | \$     | 145,480  | \$    | 99,532        | \$   | 45,949                             | 68%                               |
| Workers' Compensation Insurance         5,047         2,907         2,140         88%           Health and Dental Insurance         19,350         13,310         6,040         6%           Employer's FICA         9,807         6,53         3,215         67%           Employer's Medicare         2,295         1,600         695         70%           Retirement         6,000         4,202         1,798         70%           Life and Disability Insurance         960         581         379         61%           Total Salaries and Benefits         8         202,151         317,039         65,112         68%           Professional Services         8         3,000         \$12,644         \$(6,644)         211%           Professional Services Engineering         \$ 6,000         \$12,644         \$(6,644)         211%           Professional Services/Amcobi/National Meter         37,000         \$2,4222         12,778         65%           Development Services/Monson, Cummins & Shohet         1,000         \$2,242         12,778         65%           Development Services         \$ 10,000         \$ 8,128         1,872         81%           Administrative         \$ 2,000         \$ 1,264         \$ 1,872         81%   | Overtime/On-call                              |        | 12,713   |       | 8,082         |      | 4,631                              | 64%                               |
| Health and Dental Insurance   19,350   13,310   6,040   69%  | Unemployment Insurance                        |        | 500  |       | 233           |      | 267                                | 47%                               |
| Employer's FICA         9,807         6,593         3,215         67%           Employer's Medicare         2,295         1,600         695         70%           Retirement         6,000         4,202         1,798         70%           Life and Disability Insurance         960         581         379         61%           Total Salaries and Benefits         202151         137,030         55,112         68%           Professional Services           Professional Services/Amcobi/National Meter         37,000         24,222         12,778         65%           Povelopment Services/Amcobi/National Meter         37,000         24,222         12,778         65%           Total Professional Services         1,000         5,294         (4,295)         529%           Total Professional Services         1,000         5,294         (4,295)         529%           Total Professional Services         1,000         5,000         1,840         96%           Active Services         5,050         5,050         -         100%           Active Services         5,050         5,050         -         100%           Conference, Class and Education         3,000         1,70         2,830         6% </td <td></td> <td></td> <td>5,047</td> <td></td> <td>2,907</td> <td></td> <td>2,140</td> <td>58%</td>   |   |        | 5,047  |       | 2,907         |      | 2,140                              | 58%                               |
| Employer's Medicare         2,295         1,600         695         70%           Retirement         6,000         4,202         1,798         70%           Life and Disability Insurance         960         581         379         61%           Total Salaries and Benefits         \$ 202,151         \$ 137,003         \$ 65,112         68%           Professional Services         8         6,000         \$ 12,644         \$ (6,644)         211%           Professional Services Amcobi/National Meter         37,000         24,222         12,778         65%           Povelopment Services/Monson, Cummins & Shohet         1,000         5,294         (4,295)         529%           Total Professional Services         \$ 10,000         \$ 8,128         1,872         81%           Administrative         \$ 10,000         \$ 8,128         1,872         81%           Accounting Services         \$ 10,000         \$ 8,128         1,872         81%           Audit Fees         5,050         5,050         -         100%           Conference, Class and Education         3,000         1,70         2,830         6%           Dues, Publications and Subscriptions         2,500         4,423         (1,923)         1,77%  |   |        | 19,350   |       | 13,310        |      | 6,040                              | 69%                               |
| Retirement         6,000         4,202         1,798         70%           Life and Disability Insurance         960         581         379         61%           Total Salaries and Benefits         \$ 202,151         \$ 137,039         \$ 6,5112         68%           Professional Services         \$ 6,000         \$ 12,644         \$ (6,644)         211%           Professional Services/Amocobi/National Meter         37,000         24,222         12,778         65%           Development Services/Monson, Cummins & Shohet         1,000         5,294         (4,295)         529%           Total Professional Services         \$ 10,000         \$ 1,840         96%           Administrative         \$ 10,000         \$ 8,128         1,872         81%           Accounting Services         \$ 10,000         \$ 8,128         1,872         81%           Audit Fees         5,050         5,050         -         100%           Conference, Class and Education         3,000         170         2,830         6%           Dues, Publications and Subscriptions         2,500         4,423         (1,923)         177%           IT Support         1,600         2,931         (1,331)         183%           Postage         40   |   |        | 9,807  |       | 6,593         |      | 3,215                              | 67%                               |
| Life and Disability Insurance         960         581         379         61%           Total Salaries and Benefits         8 202,151         137,039         65,112         68%           Professional Services         Frofessional Services Engineering         \$ 6,000         12,644         6(6,644)         211%           Professional Services/Monson, Cummins & Shohet         37,000         24,222         12,778         65%           Development Services/Monson, Cummins & Shohet         1,000         5,294         4,295         529%           Total Professional Services         \$ 10,000         \$ 1,264         1,840         96%           Administrative         Accounting Services         \$ 10,000         \$ 8,128         1,872         81%           Audit Fees         5,050         5,050         -         100%           Conference, Class and Education         3,000         170         2,830         6%           Dues, Publications and Subscriptions         2,500         4,423         (1,923)         177%           IT Support         1,600         2,931         (1,331)         183%           Office Equipment and Supplies         2,500         1,952         548         78%           Repairs and Maintenance         7  |   |        | 2,295  |       | 1,600         |      | 695                                | 70%                               |
| Total Salaries and Benefits         \$ 202,151         \$ 137,039         \$ 65,112         68%           Professional Services         Professional Services-Engineering         \$ 6,000         \$ 12,644         \$ (6,644)         211%           Professional Services/Amcobi/National Meter         37,000         24,222         12,778         65%           Development Services/Monson, Cummins & Shohet         1,000         5,294         (4,295)         529%           Total Professional Services         \$ 44,000         \$ 42,160         \$ 1,840         96%           Administrative         \$ 10,000         \$ 8,128         \$ 1,872         81%           Accounting Services         \$ 10,000         \$ 8,128         \$ 1,872         81%           Audit Fees         5,050         5,050         -         100%           Conference, Class and Education         3,000         170         2,830         6%           Dues, Publications and Subscriptions         2,500         4,423         (1,923)         177%           IT Support         1,600         2,931         (1,331)         183%           Postage         40         2,931         (1,331)         183%           Communications         10,000         2,534         7,466         25% <td></td> <td></td> <td>6,000</td> <td></td> <td>4,202</td> <td></td> <td>1,798</td> <td>70%</td>  |   |        | 6,000  |       | 4,202         |      | 1,798                              | 70%                               |
| Professional Services         Professional Services-Engineering         \$ 6,000         \$ 12,644         \$ (6,644)         211%           Professional Services/Amcobi/National Meter         37,000         24,222         12,778         65%           Development Services/Monson, Cummins & Shohet         1,000         5,294         (4,295)         529%           Total Professional Services         \$ 44,000         \$ 24,160         \$ 1,840         96%           Administrative         ***           Accounting Services         \$ 10,000         \$ 8,128         \$ 1,872         81%           Audit Fees         5,050         5,050         -         100%           Conference, Class and Education         3,000         170         2,830         6%           Dues, Publications and Subscriptions         2,500         4,423         (1,923)         177%           IT Support         1,600         2,931         (1,331)         183%           Office Equipment and Supplies         2,500         1,952         548         78%           Postage         400         220         180         55%           Communications         10,000         2,534         7,466         25%  |   |        | 960  |       | 581           |      | 379                                | 61%                               |
| Professional Services-Engineering         \$ 6,000         \$ 12,644         \$ (6,644)         211%           Professional Services/Amcobi/National Meter         37,000         24,222         12,778         65%           Development Services/Monson, Cummins & Shohet         1,000         5,294         (4,295)         529%           Total Professional Services         \$ 44,000         \$ 42,160         \$ 1,840         96%           Administrative         Accounting Services           Accounting Services         \$ 10,000         \$ 8,128         \$ 1,872         81%           Audit Fees         5,050         5,050         -         100%           Conference, Class and Education         3,000         170         2,830         6%           Dues, Publications and Subscriptions         2,500         4,423         (1,923)         177%           IT Support         1,600         2,931         (1,331)         183%           Office Equipment and Supplies         2,500         1,952         548         78%           Postage         400         220         180         55%           Communications         10,000         2,534         7,466         25%           Repairs and Maintenance         750         61   | Total Salaries and Benefits                   | S      | 202,151  | \$    | 137,039       | \$   | 65,112                             | 68%                               |
| Professional Services/Amcobi/National Meter         37,000         24,222         12,778         65%           Development Services/Monson, Cummins & Shohet         1,000         5,294         (4,295)         529%           Total Professional Services         \$ 44,000         42,160         1,840         96%           Administrative         8         10,000         \$ 8,128         1,872         81%           Accounting Services         \$ 10,000         \$ 8,128         1,872         81%           Audit Fees         5,050         5,050         -         100%           Conference, Class and Education         3,000         170         2,830         6%           Dues, Publications and Subscriptions         2,500         4,423         (1,923)         177%           IT Support         1,600         2,931         (1,331)         183%           Office Equipment and Supplies         2,500         1,952         548         78%           Postage         400         220         180         55%           Communications         10,000         2,534         7,466         25%           Repairs and Maintenance         750         61         689         8%           Telephone Service         2,400 </td <td>Professional Services</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>  | Professional Services                         |        |  |       |               |      |                                    |                                   |
| Professional Services/Amcobi/National Meter         37,000         24,222         12,778         65%           Development Services/Monson, Cummins & Shohet         1,000         5,294         (4,295)         529%           Total Professional Services         \$ 44,000         42,160         1,840         96%           Administrative         8         10,000         \$ 8,128         1,872         81%           Accounting Services         \$ 10,000         \$ 8,128         1,872         81%           Audit Fees         5,050         5,050         -         100%           Conference, Class and Education         3,000         170         2,830         6%           Dues, Publications and Subscriptions         2,500         4,423         (1,923)         177%           IT Support         1,600         2,931         (1,331)         183%           Office Equipment and Supplies         2,500         1,952         548         78%           Postage         400         220         180         55%           Communications         10,000         2,534         7,466         25%           Repairs and Maintenance         750         61         689         8%           Telephone Service         2,400 </td <td>Professional Services-Engineering</td> <td>\$</td> <td>6,000</td> <td>\$</td> <td>12.644</td> <td>\$</td> <td>(6.644)</td> <td>211%</td>  | Professional Services-Engineering             | \$     | 6,000  | \$    | 12.644        | \$   | (6.644)                            | 211%                              |
| Development Services/Monson, Cummins & Shohet         1,000         5,294         (4,295)         529%           Total Professional Services         \$ 44,000         \$ 42,160         \$ 1,840         96%           Administrative         Accounting Services         \$ 10,000         \$ 8,128         \$ 1,872         81%           Audit Fees         5,050         5,050         -         100%           Conference, Class and Education         3,000         170         2,830         6%           Dues, Publications and Subscriptions         2,500         4,423         (1,923)         177%           IT Support         1,600         2,931         (1,331)         183%           Office Equipment and Supplies         2,500         1,952         548         78%           Postage         400         220         180         55%           Communications         10,000         2,534         7,466         25%           Repairs and Maintenance         750         61         689         8%           Telephone Service         2,400         1,762         638         73%           Travel and Meeting Expense         375         -         375         0%           Office Overhead (COA, utilities, etc.) <td>Professional Services/Amcobi/National Meter</td> <td></td> <td></td> <td>5:05:</td> <td></td> <td>2.50</td> <td></td> <td></td>   | Professional Services/Amcobi/National Meter   |        |  | 5:05: |               | 2.50 |                                    |                                   |
| Total Professional Services         \$ 44,000         \$ 42,160         \$ 1,840         96%           Administrative         Accounting Services         \$ 10,000         \$ 8,128         \$ 1,872         81%           Audit Fees         5,050         5,050         -         100%           Conference, Class and Education         3,000         170         2,830         6%           Dues, Publications and Subscriptions         2,500         4,423         (1,923)         177%           IT Support         1,600         2,931         (1,331)         183%           Office Equipment and Supplies         2,500         1,952         548         78%           Postage         400         220         180         55%           Communications         10,000         2,534         7,466         25%           Repairs and Maintenance         750         61         689         8%           Telephone Service         2,400         1,762         638         73%           Travel and Meeting Expense         375         -         375         0%           Office Overhead (COA, utilities, etc.)         600         600         -         100%           General Insurance         11,125  | Development Services/Monson, Cummins & Shohet |        |  |       |               |      |                                    |                                   |
| Accounting Services         \$ 10,000         \$ 8,128         \$ 1,872         81%           Audit Fees         5,050         5,050         -         100%           Conference, Class and Education         3,000         170         2,830         6%           Dues, Publications and Subscriptions         2,500         4,423         (1,923)         177%           IT Support         1,600         2,931         (1,331)         183%           Office Equipment and Supplies         2,500         1,952         548         78%           Postage         400         220         180         55%           Communications         10,000         2,534         7,466         25%           Repairs and Maintenance         750         61         689         8%           Telephone Service         2,400         1,762         638         73%           Travel and Meeting Expense         375         -         375         0%           Office Overhead (COA, utilities, etc.)         600         600         -         100%           General Insurance         11,125         11,606         (481)         104%  |   | \$     |  | \$    |               | \$   |                                    |                                   |
| Accounting Services         \$ 10,000         \$ 8,128         \$ 1,872         81%           Audit Fees         5,050         5,050         -         100%           Conference, Class and Education         3,000         170         2,830         6%           Dues, Publications and Subscriptions         2,500         4,423         (1,923)         177%           IT Support         1,600         2,931         (1,331)         183%           Office Equipment and Supplies         2,500         1,952         548         78%           Postage         400         220         180         55%           Communications         10,000         2,534         7,466         25%           Repairs and Maintenance         750         61         689         8%           Telephone Service         2,400         1,762         638         73%           Travel and Meeting Expense         375         -         375         0%           Office Overhead (COA, utilities, etc.)         600         600         -         100%           General Insurance         11,125         11,606         (481)         104%  | Administrative                                |        |  |       |               |      |                                    |                                   |
| Audit Fees       5,050       5,050       -       100%         Conference, Class and Education       3,000       170       2,830       6%         Dues, Publications and Subscriptions       2,500       4,423       (1,923)       177%         IT Support       1,600       2,931       (1,331)       183%         Office Equipment and Supplies       2,500       1,952       548       78%         Postage       400       220       180       55%         Communications       10,000       2,534       7,466       25%         Repairs and Maintenance       750       61       689       8%         Telephone Service       2,400       1,762       638       73%         Travel and Meeting Expense       375       -       375       0%         Office Overhead (COA, utilities, etc.)       600       600       -       100%         General Insurance       11,125       11,606       (481)       104%  |   | \$     | 10,000   | \$    | 8.128         | \$   | 1.872                              | 81%                               |
| Conference, Class and Education       3,000       170       2,830       6%         Dues, Publications and Subscriptions       2,500       4,423       (1,923)       177%         IT Support       1,600       2,931       (1,331)       183%         Office Equipment and Supplies       2,500       1,952       548       78%         Postage       400       220       180       55%         Communications       10,000       2,534       7,466       25%         Repairs and Maintenance       750       61       689       8%         Telephone Service       2,400       1,762       638       73%         Travel and Meeting Expense       375       -       375       0%         Office Overhead (COA, utilities, etc.)       600       600       -       100%         General Insurance       11,125       11,606       (481)       104%  |   |        | •  |       |               |      | -,                                 |                                   |
| Dues, Publications and Subscriptions       2,500       4,423       (1,923)       177%         IT Support       1,600       2,931       (1,331)       183%         Office Equipment and Supplies       2,500       1,952       548       78%         Postage       400       220       180       55%         Communications       10,000       2,534       7,466       25%         Repairs and Maintenance       750       61       689       8%         Telephone Service       2,400       1,762       638       73%         Travel and Meeting Expense       375       -       375       0%         Office Overhead (COA, utilities, etc.)       600       600       -       100%         General Insurance       11,125       11,606       (481)       104%   | Conference, Class and Education               |        |  |       |               |      | 2,830                              |                                   |
| IT Support       1,600       2,931       (1,331)       183%         Office Equipment and Supplies       2,500       1,952       548       78%         Postage       400       220       180       55%         Communications       10,000       2,534       7,466       25%         Repairs and Maintenance       750       61       689       8%         Telephone Service       2,400       1,762       638       73%         Travel and Meeting Expense       375       -       375       0%         Office Overhead (COA, utilities, etc.)       600       600       -       100%         General Insurance       11,125       11,606       (481)       104%   | Dues, Publications and Subscriptions          |        |  |       |               |      |                                    |                                   |
| Office Equipment and Supplies       2,500       1,952       548       78%         Postage       400       220       180       55%         Communications       10,000       2,534       7,466       25%         Repairs and Maintenance       750       61       689       8%         Telephone Service       2,400       1,762       638       73%         Travel and Meeting Expense       375       -       375       0%         Office Overhead (COA, utilities, etc.)       600       600       -       100%         General Insurance       11,125       11,606       (481)       104%   |   |        | 7  |       |               |      | 3.5                                |                                   |
| Postage         400         220         180         55%           Communications         10,000         2,534         7,466         25%           Repairs and Maintenance         750         61         689         8%           Telephone Service         2,400         1,762         638         73%           Travel and Meeting Expense         375         -         375         0%           Office Overhead (COA, utilities, etc.)         600         600         -         100%           General Insurance         11,125         11,606         (481)         104%   | Office Equipment and Supplies                 |        | and the same of th |       | - A. A. A. A. |      |                                    |                                   |
| Communications         10,000         2,534         7,466         25%           Repairs and Maintenance         750         61         689         8%           Telephone Service         2,400         1,762         638         73%           Travel and Meeting Expense         375         -         375         0%           Office Overhead (COA, utilities, etc.)         600         600         -         100%           General Insurance         11,125         11,606         (481)         104%   | Postage                                       |        | 100  |       | 100           |      | 180                                |                                   |
| Repairs and Maintenance       750       61       689       8%         Telephone Service       2,400       1,762       638       73%         Travel and Meeting Expense       375       -       375       0%         Office Overhead (COA, utilities, etc.)       600       600       -       100%         General Insurance       11,125       11,606       (481)       104%   | Communications                                |        | 10,000   |       | 2,534         |      |                                    |                                   |
| Travel and Meeting Expense       375       -       375       0%         Office Overhead (COA, utilities, etc.)       600       600       -       100%         General Insurance       11,125       11,606       (481)       104%   | Repairs and Maintenance                       |        | 750  |       | 25 (8)        |      |                                    |                                   |
| Travel and Meeting Expense       375       -       375       0%         Office Overhead (COA, utilities, etc.)       600       600       -       100%         General Insurance       11,125       11,606       (481)       104%   | Telephone Service                             |        | 2,400  |       | 1,762         |      | 638                                | 73%                               |
| General Insurance 11,125 11,606 (481) 104%   | Travel and Meeting Expense                    |        | 375  |       | -             |      | 375                                | 0%                                |
| General Insurance 11,125 11,606 (481) 104%   | Office Overhead (COA, utilities, etc.)        |        | 600  |       | 600           |      |                                    |                                   |
|  | General Insurance                             |        | 11,125   |       | 11,606        |      | (481)                              |                                   |
| 7,000 7,122 (122) 103/0  | Vehicle Expense                               |        | 4,000  |       | 4,122         |      | (122)                              | 103%                              |
| Miscellaneous 400 - 400 0%   | Miscellaneous                                 |        | 2.7  | -     | •             |      |                                    |                                   |
| Total General Administration \$ 54,700 \$ 43,559 \$ 11,141 80%   | Total General Administration                  | \$     | 54,700   | \$    | 43,559        | \$   | 11,141                             | 80%                               |
| Total General Administrative \$ 300,851 \$ 222,758 \$ 78,093 74%   | <b>Total General Administrative</b>           | \$     | 300,851  | \$    | 222,758       | \$   | 78,093                             | 74%                               |

## **Wastewater Operations**

# For the Eight Months Ending August 31, 2019

| Unaud | lited |
|-------|-------|
|-------|-------|

|   | 2019<br>Budget |         |           |         | Variance<br>Favorable<br>(Unfavorable) |          | Percent<br>of Budget<br>(YTD 67%) |  |
|---|----------------|---------|-----------|---------|--|----------|-----------------------------------|--|
| Wastewater System                           | 1,00           |         |           |         |  |          |                                   |  |
| Wastewater TF/Donala/IGA                    | \$             | 634,000 | \$        | 507,819 | \$                                     | 126,181  | 80%                               |  |
| Repairs and Maintenance                     |                | 15,000  |           | 9,380   |  | 5,620    | 63%                               |  |
| Video Collection System - Annual            |                | 32,000  |           | 5,448   |  | 26,552   | 17%                               |  |
| Operating Supplies                          |                | 7,500   |           | 732     |  | 6,768    | 10%                               |  |
| Transit Loss                                | V24.5.0003     | 4,843   |           | 1,513   |  | 3,330    | 31%                               |  |
| Total Wastewater System                     | \$             | 693,343 | \$        | 524,891 | \$                                     | 168,452  | 76%                               |  |
| Total Expenditures                          | \$             | 994,194 | \$        | 747,650 | <u>\$</u>                              | 246,545  | 75%                               |  |
| EXCESS OF REVENUE OVER (UNDER) EXPENDITURES | \$             | 272,766 | <u>\$</u> | 210,316 | \$                                     | (62,450) |                                   |  |

For the Eight Months Ending August 31, 2019
Unaudited

|   | 2019<br>Budge |                     |     | YTD<br>Actual         | Variance<br>Favorable<br>(Unfavorable) |                       | Percent<br>of Budget<br>(YTD 67%) |
|---|---------------|---------------------|-----|-----------------------|--|-----------------------|-----------------------------------|
| REVENUE                                     |               | 7 7 1 Million 1. 10 |     | to our results in the |  | anno de la casa de la |                                   |
| Water/Sewer Impact Fee                      | \$            | 350,000             | \$  | 215,900               | \$                                     | (134,100)             | 62%                               |
| Renewable Water Fee                         |               | 950,000             |     | 710,600               |  | (239,400)             | 75%                               |
| Lease Revenue                               |               | 9,550               |     | -                     |  | (9,550)               | 0%                                |
| Effluent Paid-AGUA                          |               | 140,000             |     | 94,618                |  | (45,382)              | 68%                               |
| Review & Comment Fee                        |               | 50,000              |     | 40,601                |  | (9,399)               | 81%                               |
| Interest                                    | -             | 25,000              |     | 130,596               |  | 105,596               | 522%                              |
| Total Revenue                               | \$            | 1,524,550           | \$  | 1,192,315             | \$                                     | (332,235)             | 78%                               |
| Debt Service                                |               |                     |     |                       |  |                       |                                   |
| 2018 Bond Issue                             | \$            | 665,812             | \$  | 246,762               | \$                                     | 419,050               | 37%                               |
| <b>Total Debt Service</b>                   | \$            | 665,812             | \$  | 246,762               | \$                                     | 419,050               | 37%                               |
| Total Expenditures                          | \$            | 665,812             | _\$ | 246,762               | \$                                     | 419,050               | 37%                               |
| EXCESS OF REVENUE OVER (UNDER) EXPENDITURES | _\$           | 858,738             | _\$ | 945,553               | <u>\$</u>                              | 86,815                |                                   |

# **CAPITAL PROJECTS FUNDS**

August 31, 2019

# TRIVIEW METROPOLITAN DISTRICT CAPITAL PROJECTS FUND - GENERAL

#### Budget Status Report - GAAP Basis For the Eight Months Ending August 31, 2019 Unaudited

|  |           | 2019<br>Budget |          | YTD<br>Actual | ]   | Variance<br>Favorable<br>nfavorable) | Percent<br>of Budget<br>(YTD 67%)  |
|--|-----------|----------------|----------|---------------|-----|--------------------------------------|--|
| REVENUE Total Revenue  | \$        |                | \$       |               | \$  |                                      |  |
| EXPENDITURES   |           |                |          |               |     |                                      | National Control of the Control of t |
| Vehicles and Equipment Utilities                                       |           |                |          |               |     |                                      |  |
| Vehicles and Equipment   | \$        | 60,850         | \$       | 75,447        | \$  | (14,597)                             | 124%   |
| Used Dump Truck and 10 foot Plow shared with Utilities                 |           | 16,000         |          | 13,956        |     | 2,044                                | 87%  |
| Used 4-Wheel Drive for Parks Superintendent                            |           | 20,000         |          | -             |     | 20,000                               | 0%   |
| Welder Welding Equipment   |           | 1,100          |          | 4             |     | 1,100                                | 0%   |
| Mobile Message Signs   |           | 16,600         |          | -             |     | 16,600                               | 0%   |
| Material Storage Facility  |           | 3,000          |          |               |     | 3,000                                | 0%   |
| Total Vehicles and Equipment   | S         | 117,550        | \$       | 89,403        | \$  | 28,147                               | 76%  |
| Park and Street Improvements   |           |                |          |               |     |                                      |  |
| Reconfigure Irrigation Tap Kitchener and Lyons Tail and Creekside Park | \$        | 60,000         | \$       | •             | \$  | 60,000                               | 0%   |
| Park Benchs and Tables   |           | 5,600          |          | -             |     | 5,600                                | 0%   |
| Landscape Master Plan  |           | 20,000         |          | -             |     | 20,000                               | 0%   |
| Steel building for A-yard  |           | 250,000        |          | 26,196        |     | 223,804                              | 10%  |
| Streetscape Improvements   |           | 500,000        |          | 10,202        |     | 489,798                              | 2%   |
| Street Improvements  |           | 1,700,000      |          | 1,501,430     |     | 198,570                              | 88%  |
| Jackson Creek Widening   |           | 4,500,000      |          | 1,389,719     |     | 3,110,281                            | 31%  |
| Total Park and Street Improvements                                     | \$        | 7,035,600      | \$       | 2,927,547     | _\$ | 4,108,053                            | 42%  |
| Total Expenditures - District Capital                                  | \$        | 7,153,150      | \$       | 3,016,950     | \$  | 4,136,200                            | 42%  |
| EXCESS OF REVENUE OVER (UNDER) EXPENDITURES                            | •         | (7.152.150)    | <b>C</b> | (3,016,950)   | e   | (4,136,200)                          | 42%  |
|  | <u>\$</u> | (7,153,150)    | Ф        | (3,010,950)   | -   | (4,130,200)                          | 4270   |
| OTHER FINANCING SOURCES (USES)   | m         | # 150 150      | •        | 0.017.050     | •   | (1.106.000)                          | 100/   |
| Transfer from General Fund   | \$        | 7,153,150      | \$       | 3,016,950     |     | (4,136,200)                          | 42%  |
| Total Other Financing  | \$        | 7,153,150      | \$       | 3,016,950     | 3   | (4,136,200)                          | 42%  |
| EXCESS OF REVENUE OVER (UNDER)   |           |                |          |               |     |                                      |  |
| EXPENDITURES AND OTHER FINANCING SOURCES                               | \$        |                | _\$      | -             | \$  |                                      |  |

# TRIVIEW METROPOLITAN DISTRICT CAPITAL PROJECTS FUND - ENTERPRISE

Budget Status Report - GAAP Basis For the Eight Months Ending August 31, 2019 Unaudited

| Ci.  | naudite  | :u        |          |             |          |             | E         |
|--|----------|-----------|----------|-------------|----------|-------------|-----------|
|  | 2019 YTD |           | W LOUDED | Variance    |          | Percent     |           |
|  |          |           |          |             | avorable | of Budget   |           |
| warmen to the second se |          | Budget    |          | Actual      | (Ur      | ifavorable) | (YTD 67%) |
| REVENUE  | 4        |           |          |             |          |             |           |
| Water Tap Fees   | \$       | 1,204,000 | \$       | 900,592     | \$       | (303,408)   | 75%       |
| Sewer Tap Fees   |          | 687,500   |          | 514,250     |          | (173,250)   | 75%       |
| Water Lease- Comanche  |          | -         |          | 67,655      |          | 67,655      | 0%        |
| Northern Regional Water Project  |          |           |          | 8,013       |          | 8,013       | 0%        |
| West Interceptor - Project Contributions   |          | -         |          | 21,753      |          | 21,753      | 0%        |
| West Water Loop-Project Contributions  |          | 7         |          | 498,679     |          | 498,679     | 0%        |
| Payment in Lieu of Water Rights  |          | 100,000   |          | 26,945      |          | (73,055)    | 27%       |
| Total Revenue  | \$       | 1,991,500 | S        | 2,037,887   | \$       | 46,387      | 102%      |
| EXPENDITURES   |          |           |          |             |          |             |           |
| Vehicles and Equipment Utilities   |          |           |          |             |          |             |           |
| Used Dump Truck Shared with General Fund   | \$       | 16,000    | \$       | 13,956      | \$       | 2,044       | 87%       |
| Sewer T.V. Inspection Vehicle with Camara and attachements   |          | 28,000    |          | -           |          | 28,000      | 0%        |
| Metal Build to Enclose B Plant Well Pump Equipment and   |          | 40,000    |          | 2           |          | 40,000      | 0%        |
| Equip 2017 F-350 with tools and apurtences   |          | 5,500     |          | 7,078       |          | (1,578)     | 129%      |
| Walk Behind Concrete Saw   |          | 1,900     |          | 2,439       |          | (539)       | 128%      |
| Stanley Chipping Hammer  |          | 2,404     |          | -           |          | 2,404       | 0%        |
| Tamping Ram (Jumping Jack) Compactor   |          | 1,844     |          | 26,647      |          | (24,803)    | 1445%     |
| Electric electro magnetic flow meter   |          | 22,000    |          | 26,647      |          | (4,647)     | 121%      |
| Plant B Efluent Pump(s) rehabilitaion  |          | 50,000    |          | 29,905      |          | 20,095      | 60%       |
| Replace Roll Seal Kits in pressure reducing vaults   |          | 6,100     |          | 6,063       |          | 37          | 99%       |
| Total Vehicles and Equipment   | S        | 173,748   | S        | 112,735     | S        | 61,014      | 65%       |
| XX/-11-  | 77.000   |           | - T      |             |          |             |           |
| Wells<br>Well Debelitesting A 7  |          | 105 000   | •        |             | 141      |             |           |
| Well Rehabilitation A-7  | \$       | 125,000   | \$       | 7           | \$       | 125,000     | 0%        |
| Repace VFD at Well D-4   |          | 50,000    | _        |             |          | 50,000      | 0%        |
| Total Wells  | S        | 175,000   | S        | -           | \$       | 175,000     | 0%        |
| Water Improvements   |          |           |          |             |          |             |           |
| Change Filter Media at A-Plant Filters 1 and 2   | \$       | 30,000    | S        | ₩.          | \$       | 30,000      | 0%        |
| Carriage Agreement   |          | 12,000    |          | +           |          | 12,000      | 0%        |
| Driveway for C-Plant   |          | 40,000    |          | -           |          | 40,000      | 0%        |
| Chemical Feed Pumps  |          | 3,300     |          | -           |          | 3,300       | 0%        |
| B-Plant - Slide Smart Commercial Gate  |          | 9,703     |          | -           |          | 9,703       | 0%        |
| C Plant - Driveway   |          | -         |          | 49,992      |          | (49,992)    | 0%        |
| Water System Master Control Maintenance  |          | 10,000    |          | 125,647     |          | (115,647)   | 1256%     |
| Renewable Water Purchase/Integrated Water Resource   |          | 416,000   |          | 3,996,310   |          | (3,580,310) | 961%      |
| FMIC Shares- \$2,706,000+\$1,250,000   |          |           |          |             |          |             |           |
| Monson, Cummins & Shohet- \$24,738   |          |           |          |             |          |             |           |
| Brownstein Hyatt- \$10,066   |          |           |          |             |          |             |           |
| FMIC-\$3,541   |          |           |          |             |          |             |           |
| Cook Varianno- \$1,300   |          |           |          |             |          |             |           |
| JDS Hydro-\$665  |          |           |          |             |          |             |           |
| Alluvial Water   |          | -         |          | 5,479       |          | (5,479)     | 0%        |
| SCADA  |          | 60,000    |          | 68,003      |          | (8,003)     | 113%      |
| Western Interceptor Project  |          | 400,000   |          | 1,213,812   |          | (813,812)   | 303%      |
| West Water Project   |          | -         |          | 27,939      |          | (27,939)    | 0%        |
| Regional Water/Wastewater Design and Permiting   |          | 400,000   |          | <u> </u>    |          | 400,000     | 0%        |
| Water Purchases and Diligence Investigations   |          |           |          | 75,470      |          | (75,470)    | 0%        |
| Total Water Improvements   | S        | 1,381,003 | \$       | 5,562,653   | S        | (4,181,650) | 403%      |
| Total Expenditures - Enterprise Capital  | s        | 1,729,751 | \$       | 5,675,388   | -        | (3,945,636) | 328%      |
|  |          | 1,122,101 | -        | 2,072,000   |          | (5,745,050) | 320 70    |
| EXCESS OF REVENUE OVER (UNDER)   |          |           |          |             |          |             |           |
| EXPENDITURES   | \$       | 261,749   | \$       | (3,637,502) | S        | (3,899,250) | -1390%    |
| OTHER FINANCING SOURCES (USES)   |          |           |          |             |          |             |           |
| Escrow Taps  | \$       | (720,000) | \$       | 4           | \$       | (720,000)   | 0%        |
| Bond Proceeds  |          | 416,000   | \$       | 416,000     |          | . 20,000)   | 100%      |
| Total Other Financing  | S        | (304,000) | S        | 416,000     | S        | (720,000)   | 235%      |
| EXCESS OF REVENUE OVER (UNDER)   |          | (1,00)    | -        |             | 1.1.     |             |           |
| EXPENDITURES AND OTHER FINANCING SOURCES   | •        | (40 001)  | 6        | (2 221 E02) | •        | (2 170 270) |           |
| MA BIDLIONES AND OTHER PHANCING SOURCES  | \$       | (42,251)  | 3        | (3,221,502) | 3        | (3,1/3,430) |           |
|  |          |           |          |             |          |             |           |