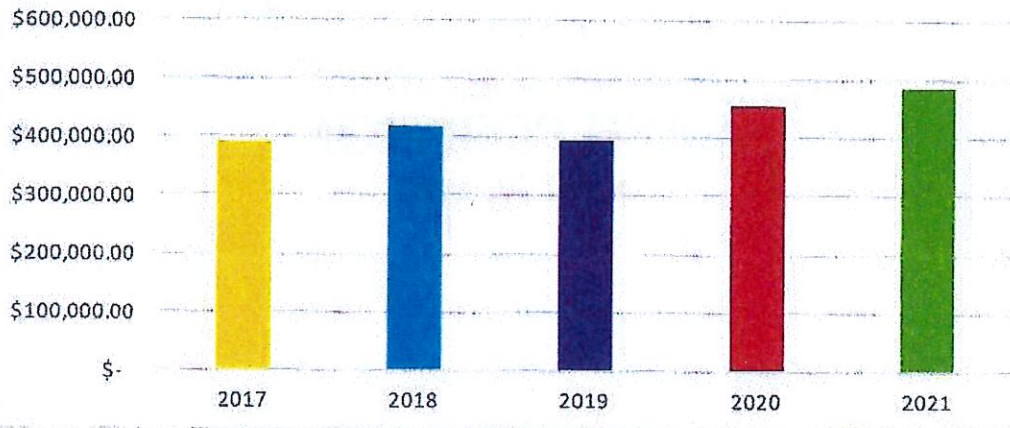




TRIVIEW METROPOLITAN DISTRICT
Financial Statements
April 2021
Unaudited

TOWN OF MONUMENT
Sales Tax Share
Year to Date – March 2021
with 2017, 2018, 2019 and 2020

Town of Monument
Sales Tax Revenue
March - YTD
2017 thru 2021



CASH POSITION
April 30, 2021

FUND BALANCE SUMMARY

April 30, 2021

TRIVIEW METROPOLITAN DISTRICT

Cash Position - 2021

Fund/Account	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
General/District Fund Accounts													
General Fund - Checking Account - Payroll	147,944	91,830	1,470	15,501	6,463								
Community Banks #8605	571,172	624,024	719,618	215,095	304,938								
General Fund - Checking Account	(450,000)	(450,000)	(450,000)										
KeyBank #1567													
<i>Transfer in Process</i>													
General Fund Investment Account - Sales Tax Revenue	3,176,979	3,332,879	3,632,321	4,603,377	2,231,523								
ColoTrust #8002	(2,500,000)	(2,500,000)	(2,500,000)	(2,500,000)									
<i>Transfer in Process</i>													
General Fund Cash Accounts	946,095	1,118,733	1,403,409	2,333,973	2,542,924	0	0	0	0	0	0	0	0
Enterprise Fund Accounts													
Enterprise Fund - Checking Account	23,620	23,620	11,500	3,349	10,908								
Community Banks #0638													
Enterprise Fund - Checking Account	1,127,202	1,059,997	925,638	1,362,980	1,336,766								
KeyBank #1575	450,000	450,000	450,000										
Enterprise Fund Reserve Account	11,120,001	11,120,997	11,121,731	7,622,260	9,622,623								
ColoTrust #8001	2,500,000	2,500,000	2,500,000										
<i>Transfer in Process</i>													
Enterprise Fund - Money Market	461,044	461,048	461,051	461,055	461,059								
KeyBank #7892													
Tap Fee Escrow Account	791	791	791	791	791								
ColoTrust #8003													
Escrow Account-Reusable Water Fees	1,783,163	1,783,323	1,783,440	1,783,539	1,783,623								
ColoTrust #8004 - GI #500-100-102.06													
Escrow Account-Sewer and Water Impair Fees	721,408	721,472	721,520	721,560	721,594								
ColoTrust #8006	18,187,229	18,121,248	17,975,671	14,455,334	13,937,364	0	0	0	0	0	0	0	0
Enterprise Fund Cash Accounts													
Capital Projects Fund Accounts													
Capital Projects Fund Checking Account	1,647	1,647	1,647	47	47								
Community Banks #8590/West Water Escrow													
Capital Projects Fund Checking Account	1,454,145	1,625,976	1,691,303	1,769,729	2,552,693								
KeyBank #2516													
Capital Projects Fund Cash Accounts	1,456,092	1,627,623	1,692,950	1,769,776	2,552,740	0	0	0	0	0	0	0	0
2016 Bond Funds - Restricted													
Series 2016 Bond Fund	1,466,463	1,467,201	1,467,330	1,467,427	2,012,736								
Colorado State Bank and Trust/BOK Financial	544,982	545,163	545,163	545,199	1,260,001								
Series 2016 Revenue Fund - (Property Tax Repository)	2,011,845	2,012,364	2,012,493	2,012,626	3,272,737	0	0	0	0	0	0	0	0
Colorado State Bank and Trust/BOK Financial	22,601,361	22,879,968	23,084,523	20,571,909	22,505,765	0	0	0	0	0	0	0	0
Bond Funds - Totals - Restricted													
Total Cash - All Funds	278,707	204,555	(2,512,614)	1,733,856									
Month to Month Change													

Restricted Accounts

TRIVIEW METROPOLITAN DISTRICT

April 30, 2021

Fund Summary

GENERAL FUND

	Public Works/ Streets	Parks and Open Space	Debt Service	Total
Total Revenue	\$ 1,152,414	\$ 565,540	\$ 1,598,086	\$ 3,316,040
Total Expenditures	349,703	201,945	26,461	578,109
Net Excess (Deficiency)	\$ 802,712	\$ 363,596	\$ 1,571,624	\$ 2,737,932
			Less: Transfer to Capital Projects Fund	\$ 195,636
			Transfer to Enterprise Fund	\$ 198,000
			Net Excess (Deficiency) - 2021	\$ 2,344,296
			Beginning Fund Balance -	\$ 1,124,703
			Ending Fund Balance - April 30, 2021	\$ 3,468,999

WATER AND WASTEWATER ENTERPRISE FUND

	Water Operations	Wastewater Operations	Debt Service	Total
Total Revenue	\$ 619,013	\$ 580,144	\$ 662,498	\$ 1,861,655
Transfer from General Fund	-	-	198,000	198,000
Total Expenditures	527,064	450,134	1,000	978,198
Net Excess (Deficiency)	\$ 91,949	\$ 130,010	\$ 859,498	\$ 1,081,457
			Less: Transfer to Capital Projects Fund	\$ 3,330,630
			Net Excess (Deficiency) - 2021	\$ (2,249,173)
			Beginning Fund Balance - Estimated	\$ 20,046,174
			Ending Fund Balance - April 30, 2021	\$ 17,797,001

CAPITAL PROJECTS - GENERAL FUND

	Total
Total Revenue	\$ 179,744
Transfer from General Fund	195,636
Total Expenditures	375,380
Net Excess (Deficiency)	\$ -
	Beginning Fund Balance - Estimated
	\$ -
	Ending Fund Balance - April 30, 2021
	\$ -

CAPITAL PROJECTS - ENTERPRISE FUND

	Total
Total Revenue	\$ 1,907,761
Transfer from Enterprise Fund	3,330,630
Total Expenditures	5,238,391
Net Excess (Deficiency)	\$ -
	Beginning Fund Balance - Estimated
	\$ 27,283
	Ending Fund Balance - April 30, 2021
	\$ 27,283

GENERAL FUND

Cost Allocation

April 30, 2021

**TRIVIEW METROPOLITAN DISTRICT
GENERAL FUND
PUBLIC WORKS/STREETS**

For the Four Months Ending April 30, 2021

Unaudited

	2021 Budget	YTD Actual	Variance Favorable (Unfavorable)	Percent of Budget (YTD 33%)
REVENUE				
Sales Tax/IGA/Town - Estimated	\$ 1,518,000	\$ 429,992	\$ (1,088,008)	28%
Property Tax - Operations	66,878	40,548	(26,330)	61%
Property Tax/IGA/Town	204,600	-	(204,600)	0%
Specific Ownership Tax	198,660	69,314	(129,346)	35%
Auto Tax/IGA/Town - Estimated	99,000	48,301	(50,699)	49%
Interest	3,300	681	(2,619)	21%
Drainage Impact Fees	206,250	154,295	(51,955)	75%
Road and Bridge Fees	162,300	286,140	123,840	176%
Use Tax - Construction Material	158,400	108,889	(49,511)	69%
Use Tax - Town	3,960	995	(2,965)	25%
Miscellaneous - (includes Safety Grant)	9,900	7,880	(2,020)	80%
Lot & Inspection Fees	-	5,379	5,379	0%
Total Revenue	\$ 2,631,248	\$ 1,152,414	\$ (1,478,834)	44%
EXPENDITURES				
<u>Legislative</u>				
Directors' Fees	\$ 4,620	\$ 1,056	\$ 3,564	23%
FICA and Unemployment	363	81	282	22%
Workers Compensation Insurance	21	20	1	94%
Total Legislative	\$ 5,004	\$ 1,156	\$ 3,848	23%
<u>General and Administrative</u>				
<u>Salaries and Benefits</u>				
Salaries/Wages	\$ 73,326	\$ 24,349	\$ 48,977	33%
Unemployment Insurance	330	37	293	11%
Workers' Compensation Insurance	594	216	378	36%
Health and Dental Insurance	8,052	3,102	4,950	39%
Employer's FICA	4,546	1,680	2,866	37%
Employer's Medicare	1,063	403	660	38%
Retirement	944	389	555	41%
Life and Disability Insurance	822	332	490	40%
Total Salaries and Benefits	\$ 89,677	\$ 30,509	\$ 59,168	34%
<u>Professional Services</u>				
Professional Services-Engineering	\$ 33,000	\$ 20,252	\$ 12,748	61%
Professional Services-Management	-	-	-	0%
Professional Services-Public Relations	22,440	7,639	14,801	34%
Professional Services-Cost Service Study	16,500	1,293	15,207	8%
Legal Fees/Monson, Cummins & Shohet	13,200	5,133	8,067	39%
Legal Fees	23,100	7,789	15,311	34%
Total Professional Services	\$ 108,240	\$ 42,105	\$ 66,135	39%
<u>General Administration</u>				
Accounting Services	\$ 27,060	\$ 10,789	\$ 16,271	40%
Audit Fees	6,600	-	6,600	0%

**TRIVIEW METROPOLITAN DISTRICT
GENERAL FUND**

**PUBLIC WORKS/STREETS
For the Four Months Ending April 30, 2021**

Unaudited

	2021 Budget	YTD Actual	Variance Favorable (Unfavorable)	Percent of Budget (YTD 33%)
Conference, Class and Education	660	-	660	0%
Dues, Publications and Subscriptions	5,280	3,462	1,818	66%
IT Support	6,600	1,766	4,834	27%
Office Equipment and Supplies	16,500	4,579	11,921	28%
Publication - Legal Notice	66	219	(153)	332%
Repairs and Maintenance	66	-	66	0%
Telephone Service	11,880	3,738	8,142	31%
Travel and Meeting Expense	6,270	450	5,820	7%
Office Overhead (COA, utilities, rent, etc.)	27,461	8,416	19,045	31%
General Insurance	19,353	19,010	343	98%
Tax Collection Expense - Operations	1,003	608	395	61%
Vehicle Expense	19,800	11,013	8,787	56%
Stormwater Detention Pond Assessment	9,900	7,879	2,021	80%
Contingency/Emergency Reserves/Miscellaneous	66,000	1,583	64,417	2%
Total General Administration	<u>\$ 224,499</u>	<u>\$ 73,512</u>	<u>\$ 150,987</u>	<u>33%</u>
Total General Administrative, Legislative and Professional Services	<u>\$ 427,421</u>	<u>\$ 147,282</u>	<u>\$ 280,138</u>	<u>34%</u>
<u>Operations</u>				
<u>Salaries and Benefits- Streets and Parks</u>				
Salaries/Wages	\$ 314,309	\$ 96,071	\$ 218,238	31%
Salaries/Wages - Seasonal	19,800	4,039	15,761	20%
Overtime/On-call	13,200	11,799	1,401	89%
Unemployment Insurance	660	214	446	32%
Workers' Compensation Insurance	10,890	6,869	4,021	63%
Health and Dental Insurance	56,100	23,280	32,820	41%
Employer's FICA	21,533	6,840	14,693	32%
Employer's Medicare	5,036	1,600	3,436	32%
Retirement	16,375	3,389	12,986	21%
Life and Disability Insurance	3,729	1,528	2,201	41%
Total Salaries and Benefits - Streets and Parks	<u>\$ 461,632</u>	<u>\$ 155,628</u>	<u>\$ 306,004</u>	<u>34%</u>
<u>Streets Operations and Maintenance</u>				
Operations and Maintenance	\$ 40,000	\$ 15,471	\$ 24,529	39%
Vehicle Maintenance	10,000	5,853	4,147	59%
Customer Sidewalk Repair	20,000	-	20,000	0%
District Sidewalk Repair/ADA Ramps	25,000	-	25,000	0%
Contract Snow Removal/Equipment Rental	5,000	-	5,000	0%
Snow Removal Per Diem/Emergency	5,000	2,774	2,226	55%
Engineering - TOM	20,000	-	20,000	0%
Contract Street Sweeping	15,000	-	15,000	0%
Sand and Salt for Roads	40,000	13,704	26,296	34%
Supplies	1,000	-	1,000	0%
Total Streets	<u>\$ 181,000</u>	<u>\$ 37,803</u>	<u>\$ 143,197</u>	<u>21%</u>
Total Streets O & M	<u>\$ 642,632</u>	<u>\$ 193,431</u>	<u>\$ 449,201</u>	<u>30%</u>

**TRIVIEW METROPOLITAN DISTRICT
GENERAL FUND
PUBLIC WORKS/STREETS**

For the Four Months Ending April 30, 2021

Unaudited

	2021 Budget	YTD Actual	Variance Favorable (Unfavorable)	Percent of Budget (YTD 33%)
<u>Lighting</u>				
MVE Operation and Maintenance	\$ 36,300	\$ 8,165	\$ 28,135	22%
Repair and Maintenance	1,980	-	1,980	0%
Total Lighting	<u>\$ 38,280</u>	<u>\$ 8,165</u>	<u>\$ 30,115</u>	<u>21%</u>
<u>Signage</u>				
Repairs and Maintenance	\$ 1,320	\$ 104	\$ 1,216	8%
Total Signage	<u>\$ 1,320</u>	<u>\$ 104</u>	<u>\$ 1,216</u>	<u>8%</u>
<u>Traffic Control</u>				
Operation and Maintenance	\$ 1,500	\$ 721	\$ 779	48%
Repairs and Maintenance - Striping	10,000	-	10,000	0%
Total Traffic Control	<u>\$ 11,500</u>	<u>\$ 721</u>	<u>\$ 10,779</u>	<u>6%</u>
<u>Drainage/Erosion Control</u>				
Repairs and Maintenance (includes Concrete work)	\$ 50,000	\$ -	\$ 50,000	0%
Total Drainage/Erosion Control	<u>\$ 50,000</u>	<u>\$ -</u>	<u>\$ 50,000</u>	<u>0%</u>
Total Expenditures - Public Works/Streets	<u>\$ 1,171,153</u>	<u>\$ 349,703</u>	<u>\$ 821,449</u>	<u>30%</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>\$ 1,460,095</u>	<u>\$ 802,712</u>	<u>\$ (657,384)</u>	

TRIVIEW METROPOLITAN DISTRICT
GENERAL FUND
PARKS AND OPEN SPACE
For the Four Months Ending April 30, 2021
 Unaudited

	2021 Budget	YTD Actual	Variance Favorable (Unfavorable)	Percent of Budget (YTD 33%)
REVENUE - Parks and Open Space				
Sales Tax/IGA/Town - Estimated	\$ 782,000	\$ 221,511	\$ (560,489)	28%
Property Tax - Operations	\$ 34,452	20,888	(13,564)	61%
Property Tax/IGA/Town	105,400	-	(105,400)	0%
Specific Ownership Tax	102,340	35,707	(66,633)	35%
Park, Rec and Landscape Fees	505,950	192,261	(313,689)	38%
Auto Tax/IGA/Town - Estimated	51,000	24,882	(26,118)	49%
Interest	1,700	351	(1,349)	21%
Use Tax - Construction Material	81,600	56,094	(25,506)	69%
Use Tax- Town	2,040	513	(1,527)	25%
Conservation Trust Fund	22,500	6,502	(15,998)	29%
Miscellaneous - (includes Safety Grant)	5,100	4,060	(1,040)	80%
Lot & Inspection Fees	-	2,771	2,771	0%
Total Revenue	\$ 1,694,082	\$ 565,540	\$ (1,128,542)	33%
EXPENDITURES				
<u>Legislative</u>				
Directors' Fees	\$ 2,380	\$ 544	\$ 1,836	23%
FICA and Unemployment	187	41	146	22%
Workers Compensation Insurance	11	10	1	94%
Total Legislative	\$ 2,578	\$ 596	\$ 1,982	23%
<u>General and Administrative</u>				
<u>Salaries and Benefits</u>				
Salaries/Wages	\$ 37,774	\$ 12,543	\$ 25,231	33%
Unemployment Insurance	170	19	151	11%
Workers' Compensation Insurance	306	112	194	36%
Health and Dental Insurance	4,148	1,598	2,550	39%
Employer's FICA	2,342	866	1,476	37%
Employer's Medicare	548	208	340	38%
Retirement	486	200	286	41%
Life and Disability Insurance	423	171	252	40%
Total Salaries and Benefits	\$ 46,197	\$ 15,717	\$ 30,480	34%
<u>Professional Services</u>				
Professional Services-Engineering	\$ 17,000	\$ 10,433	\$ 6,567	61%
Professional Services-Public Relations	11,560	3,935	7,625	34%
Professional Services-Cost Service Study	8,500	666	7,834	8%
Legal Fees/Monson, Cummins & Shoheit	6,800	2,644	4,156	39%
Legal Fees	11,900	4,013	7,887	34%
Total Professional Services	\$ 55,760	\$ 21,690	\$ 34,070	39%
<u>General Administration</u>				
Accounting Services	\$ 13,940	\$ 5,558	\$ 8,382	40%
Audit Fees	3,400	-	3,400	0%
Conference, Class and Education	340	-	340	0%
Dues, Publications and Subscriptions	2,720	1,783	937	66%
IT Support	3,400	910	2,490	27%
Office Equipment and Supplies	8,500	2,359	6,141	28%
Publication - Legal Notice	34	113	(79)	332%
Repairs and Maintenance	34	-	34	0%
Telephone Service	6,120	1,926	4,194	31%
Travel and Meeting Expense	3,230	232	2,998	7%
Office Overhead (COA, utilities, rent, etc.)	14,147	4,336	9,811	31%
General Insurance	9,970	9,793	177	98%
Tax Collection Expense - Operations	517	314	203	61%
Vehicle Expense	10,200	5,673	4,527	56%
Stormwater Detention Pond Assessment	5,100	4,059	1,041	80%

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

For the Four Months Ending April 30, 2021

Unaudited

	2021 Budget	YTD Actual	Variance Favorable (Unfavorable)	Percent of Budget (YTD 33%)
Contingency/Emergency Reserves/Miscellaneous	34,000	816	33,184	2%
Total General Administration	\$ 115,652	\$ 37,871	\$ 77,781	33%
Total Parks - Administrative, Professional Services, etc.	\$ 220,186	\$ 75,873	\$ 144,314	34%
<u>Operations</u>				
<u>Salaries and Benefits- Streets and Parks</u>				
Salaries/Wages	\$ 161,917	\$ 49,491	\$ 112,426	31%
Salaries/Wages - Seasonal	10,200	2,081	8,119	20%
Overtime/On-call	6,800	6,078	722	89%
Unemployment Insurance	340	110	230	32%
Workers' Compensation Insurance	5,610	3,539	2,071	63%
Health and Dental Insurance	28,900	11,993	16,907	41%
Employer's FICA	11,093	3,524	7,569	32%
Employer's Medicare	2,594	824	1,770	32%
Retirement	8,436	1,746	6,690	21%
Life and Disability Insurance	1,921	787	1,134	41%
Total Salaries and Benefits - Parks	\$ 237,810	\$ 80,172	\$ 157,639	34%
<u>Parks and Open Space O & M</u>				
Repair of Facilities	\$ 3,000	\$ 5,736	\$ (2,736)	191%
Annual Flower and Shrub replacement Program	10,000	-	10,000	0%
Holiday Lights	10,000	-	10,000	0%
Lawn Fertilizer, Tree Fertilizer and Weed Control Program	40,000	-	40,000	0%
Park Irrigation Water Payments	180,000	15,972	164,028	9%
Repair and Maintenance	55,000	11,708	43,292	21%
Supplies/Trees Replacement	15,000	-	15,000	0%
Tools	3,000	-	3,000	0%
Clothing and Safety Equipment	8,000	1,721	6,279	22%
Back Flow Inspection	2,500	-	2,500	0%
Total Parks and Open Space O & M	\$ 326,500	\$ 35,137	\$ 291,363	11%
Total Parks O & M	\$ 564,310	\$ 115,309	\$ 449,002	20%
<u>Lighting</u>				
MVE Operation and Maintenance	\$ 18,700	\$ 4,206	\$ 14,494	22%
Repair and Maintenance	1,020	-	1,020	0%
Total Lighting	\$ 19,720	\$ 4,206	\$ 15,514	21%
<u>Signage</u>				
Repairs and Maintenance	\$ 680	\$ 54	\$ 626	8%
Total Signage	\$ 680	\$ 54	\$ 626	8%
Total Conservation Trust Fund Projects	\$ 22,500	\$ 6,502	\$ 15,998	29%
Total Expenditures - Parks and Open Space	\$ 827,396	\$ 201,945	\$ 625,453	24%
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	\$ 866,686	\$ 363,596	(503,090)	

**TRIVIEW METROPOLITAN DISTRICT
GENERAL FUND
DEBT SERVICE**

For the Four Months Ending April 30, 2021

Unaudited

	2021 Budget	YTD Actual	Variance Favorable (Unfavorable)	Percent of Budget (YTD 33%)
REVENUE				
Property Tax	\$ 2,634,585	\$ 1,597,354	\$ (1,037,231)	61%
Interest - GO Bond	5,000	732	(4,268)	15%
Total Revenue	\$ 2,639,585	\$ 1,598,086	\$ (1,041,499)	61%
EXPENDITURES				
<u>Administrative</u>				
Tax Collection Expense	\$ 39,520	\$ 23,961	\$ 15,559	61%
Total Administrative	\$ 39,520	\$ 23,961	\$ 15,559	61%
<u>Debt Service</u>				
Bond Interest Payment	\$ 1,874,412	\$ -	\$ 1,874,412	0%
Bond Principal Payment	655,000	-	655,000	0%
Paying Agent Fees	2,500	2,500	-	100%
Total Debt Service	\$ 2,531,912	\$ 2,500	\$ 2,529,412	0%
Total Expenditures	\$ 2,571,432	\$ 26,461	\$ 2,544,971	1%
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	\$ 68,153	\$ 1,571,624	\$ 1,503,471	

ENTERPRISE FUND
Cost Allocation

April 30, 2021

**TRIVIEW METROPOLITAN DISTRICT
WATER AND WASTEWATER ENTERPRISE FUND**

Water Operations

For the Four Months Ending April 30, 2021

Unaudited

	2021 Budget	YTD Actual	Variance Favorable (Unfavorable)	Percent of Budget (YTD 33%)
REVENUE				
Water Revenue	\$ 1,836,000	\$ 239,336	\$ (1,596,664)	13%
Base Rate/Capital Improvement Fee	769,881	255,057	(514,824)	33%
Water Meter Kits	73,500	28,500	(45,000)	39%
Administrative Fee	97,340	31,975	(65,365)	33%
Miscellaneous	30,000	16,037	(13,963)	53%
Bulk Water Revenue	7,000	48,107	41,107	687%
Total Revenue	\$ 2,813,721	\$ 619,013	\$ (2,194,708)	22%
EXPENDITURES				
<u>Administrative</u>				
<u>Salaries and Benefits</u>				
Salaries/Wages	\$ 337,530	\$ 105,257	\$ 232,273	31%
Overtime/On-call	15,000	5,121	9,879	34%
Unemployment Insurance	250	125	125	50%
Workers' Compensation Insurance	2,500	3,235	(735)	129%
Health and Dental Insurance	42,500	16,883	25,618	40%
Employer's FICA	21,857	6,559	15,298	30%
Employer's Medicare	5,112	1,571	3,541	31%
Retirement	15,564	3,563	12,001	23%
Life and Disability Insurance	4,000	1,533	2,467	38%
Total Salaries and Benefits	\$ 444,313	\$ 143,846	\$ 300,467	32%
<u>Professional Services</u>				
Professional Services- Engineering	\$ 25,000	\$ 9,446	\$ 15,554	38%
Professional Services-Public Relations	17,000	5,787	11,213	34%
Professional Services/Amcobi/National Meter	37,500	17,027	20,473	45%
Rate/Service Study	15,000	979	14,021	7%
Development Services/Monson, Cummins & Shoheit	12,500	30,497	(17,997)	244%
Total Professional Services	\$ 107,000	\$ 63,736	\$ 43,264	60%
<u>Administrative</u>				
Accounting Services	20,500	2,631	17,869	13%
Audit Fees	5,000	-	5,000	0%
Conference, Class and Education	3,000	225	2,775	7%
Dues, Publications and Subscriptions	2,500	40	2,461	2%
IT Support	12,500	3,440	9,060	28%
Office Equipment and Supplies	12,500	1,825	10,675	15%
Postage	500	44	456	9%
Publication - Legal Notice	100	-	100	0%
Repairs and Maintenance	250	202	48	81%
Telephone Service	5,000	1,486	3,514	30%
Travel and Meeting Expense	500	49	452	10%
Office Overhead (COA, utilities, rent, etc.)	1,000	3,038	(2,038)	304%
Clothing and Safety Equipment	1,606	-	1,606	0%
General Insurance	13,795	14,248	(453)	103%
Vehicle Expense	10,000	6,242	3,758	62%
Bank Charges	2,500	2,908	(408)	116%
Miscellaneous	1,000	15	985	2%
Total General Administration	\$ 92,251	\$ 36,394	\$ 55,857	39%

**TRIVIEW METROPOLITAN DISTRICT
WATER AND WASTEWATER ENTERPRISE FUND**

Water Operations

For the Four Months Ending April 30, 2021

Unaudited

	2021 Budget	YTD Actual	Variance Favorable (Unfavorable)	Percent of Budget (YTD 33%)
Total General Administrative	\$ 643,563	\$ 243,976	\$ 399,588	38%
<u>Water System</u>				
Water Testing	\$ 15,000	\$ 3,103	\$ 11,897	21%
Waste Disposal	32,000	6,920	25,080	22%
Gas Utilities	7,500	5,391	2,109	72%
Electric Utilities	400,000	42,926	357,074	11%
Repairs and Maintenance	150,000	51,302	98,698	34%
Storage Tank Maintenance	50,000	4,910	45,090	10%
Operating Supplies	30,000	8,158	21,842	27%
Bulk Chemical Supplies	25,000	6,917	18,083	28%
Lab Chemicals and Supplies	7,500	9,827	(2,327)	131%
Instrumentation	5,000	-	5,000	0%
Water Assessments	137,700	112,402	25,298	82%
Tools	3,000	-	3,000	0%
Leased Water Pueblo Board of Water	-	-	-	0%
Equipment Meter Supplies/Meter Kits	150,000	31,232	118,768	21%
Total Water System	\$ 1,012,700	\$ 283,088	\$ 729,612	28%
Total Expenditures	\$ 1,656,263	\$ 527,064	\$ 1,129,200	32%
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	\$ 1,157,458	\$ 91,949	\$ (1,065,509)	

**TRIVIEW METROPOLITAN DISTRICT
WATER AND WASTEWATER ENTERPRISE FUND**

Wastewater Operations

For the Four Months Ending April 30, 2021

Unaudited

	2021 Budget	YTD Actual	Variance Favorable (Unfavorable)	Percent of Budget (YTD 33%)
REVENUE				
Sewer Revenue	\$ 1,669,013	\$ 564,107	\$ (1,104,906)	34%
Miscellaneous	30,000	16,037	(13,963)	53%
Total Revenue	\$ 1,699,013	\$ 580,144	\$ (1,118,869)	34%
EXPENDITURES				
<u>Administrative</u>				
<u>Salaries and Benefits</u>				
Salaries/Wages	\$ 337,530	\$ 105,257	\$ 232,273	31%
Overtime/On-call	15,000	5,121	9,879	34%
Unemployment Insurance	250	125	125	50%
Workers' Compensation Insurance	2,500	3,235	(735)	129%
Health and Dental Insurance	42,500	16,883	25,618	40%
Employer's FICA	21,857	6,559	15,298	30%
Employer's Medicare	5,112	1,571	3,541	31%
Retirement	15,564	3,563	12,001	23%
Life and Disability Insurance	4,000	1,533	2,467	38%
Total Salaries and Benefits	\$ 444,313	\$ 143,846	\$ 300,467	32%
<u>Professional Services</u>				
Professional Services- Engineering	\$ 25,000	\$ 9,446	\$ 15,554	38%
Professional Services-Public Relations	17,000	5,787	11,213	34%
Professional Services/Amcobi/National Meter	37,500	17,027	20,473	45%
Rate/Service Study	15,000	979	14,021	7%
Development Services/Monson, Cummins & Shoet	12,500	30,497	(17,997)	244%
Total Professional Services	\$ 107,000	\$ 63,736	\$ 43,264	60%
<u>Administrative</u>				
Accounting Services	\$ 20,500	\$ 2,631	\$ 17,869	13%
Audit Fees	5,000	-	5,000	0%
Conference, Class and Education	3,000	225	2,775	7%
Dues, Publications and Subscriptions	2,500	40	2,461	2%
IT Support	12,500	3,440	9,060	28%
Office Equipment and Supplies	12,500	1,825	10,675	15%
Postage	500	44	456	9%
Publication - Legal Notice	100	-	100	0%
Repairs and Maintenance	250	202	48	81%
Telephone Service	5,000	1,486	3,514	30%
Travel and Meeting Expense	500	49	452	10%
Office Overhead (COA, utilities, rent, etc.)	1,000	3,038	(2,038)	304%
Clothing and Safety Equipment	1,606	-	1,606	0%
General Insurance	13,795	14,248	(453)	103%
Vehicle Expense	10,000	6,242	3,758	62%
Bank Charges	2,500	2,908	(408)	116%
Miscellaneous	1,000	15	985	2%

**TRIVIEW METROPOLITAN DISTRICT
WATER AND WASTEWATER ENTERPRISE FUND**

**Wastewater Operations
For the Four Months Ending April 30, 2021**

Unaudited

	2021 Budget	YTD Actual	Variance Favorable (Unfavorable)	Percent of Budget (YTD 33%)
Total General Administration	\$ 92,251	\$ 36,394	\$ 55,857	39%
Total General Administrative	\$ 643,563	\$ 243,976	\$ 399,588	38%
<u>Wastewater System</u>				
Wastewater TF/Donala/IGA	\$ 703,048	\$ 200,490	\$ 502,558	29%
Repairs and Maintenance	5,000	5,495	(495)	110%
Tools	3,000	-	3,000	0%
Video Collection System - Annual	85,000	-	85,000	0%
Operating Supplies	1,000	172	828	17%
Transit Loss	7,500	-	7,500	0%
Total Wastewater System	\$ 804,548	\$ 206,158	\$ 598,390	26%
Total Expenditures	\$ 1,448,111	\$ 450,134	\$ 997,978	31%
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	\$ 250,901	\$ 130,010	\$ (120,891)	

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

For the Four Months Ending April 30, 2021

Unaudited

	<u>2021 Budget</u>	<u>YTD Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Percent of Budget (YTD 33%)</u>
REVENUE				
Renewable Water Fee	\$ 1,235,000	\$ 603,503	\$ (631,497)	49%
Water Lease- Comanche	166,860	55,712	(111,148)	33%
Interest	35,000	3,283	(31,717)	9%
Total Revenue	<u>\$ 1,436,860</u>	<u>\$ 662,498</u>	<u>\$ (774,362)</u>	<u>46%</u>
<u>Debt Service</u>				
Paying Agent Fees	\$ 5,000	\$ 1,000	\$ 4,000	20%
2018 Bond Issue- Debt Service	665,100	-	665,100	0%
2020B Bonds- Debt Service	452,103	-	452,103	0%
2020A Bond Issue- Debt Service	888,244	-	888,244	0%
Total Debt Service	<u>\$ 2,010,447</u>	<u>\$ 1,000</u>	<u>\$ 2,009,447</u>	<u>0%</u>
OTHER FINANCING SOURCES				
Transfer from other funds	\$ 600,000	\$ 198,000	\$ (402,000)	33%
Total Other Financing Sources	<u>\$ 600,000</u>	<u>\$ 198,000</u>	<u>\$ (402,000)</u>	<u>33%</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES				
	<u>\$ 26,413</u>	<u>\$ 859,498</u>	<u>\$ 833,085</u>	

CAPITAL PROJECTS FUNDS

April 30, 2021

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

**Budget Status Report - GAAP Basis
For the Four Months Ending April 30, 2021**

Unaudited

	2021 Budget	YTD Actual	Variance Favorable (Unfavorable)	Percent of Budget (YTD 33%)
REVENUE				
Developer Reimbursement	\$ -	\$ 16,128	\$ 16,128	0%
Insurance Reimbursement	-	5,850	5,850	0%
Sale of Asset	-	5,000	5,000	0%
Woodman Escrow	-	152,766	152,766	0%
Total Revenue	\$ -	\$ 179,744	\$ 179,744	0%
EXPENDITURES				
<u>Vehicles and Equipment Utilities</u>				
4-Post Lift	\$ 20,000	\$ -	\$ 20,000	0%
Mower 60" Riding Mower Toro Z Master	13,000	-	13,000	0%
John Deere Gator (Replaces Club Car)	16,000	-	16,000	0%
Ventrac 4500 Tractor	53,000	52,918	82	100%
Equipment Trailer	8,000	15,946	(7,946)	199%
Equipment - Insurance to reimburse	-	6,072	(6,072)	0%
Welder Welding Equipment	3,000	-	3,000	0%
Total Vehicles and Equipment	\$ 113,000	\$ 74,936	\$ 38,064	66%
<u>Park and Street Improvements</u>				
Reconfigure Admin Area	\$ 30,000	\$ 3,835	\$ 26,165	13%
Steel Building for A-yard	500,000	283,454	216,546	57%
Higby Road Study	-	5,212	(5,212)	0%
Streetscape Improvements	60,000	779	59,221	1%
Street Improvements	440,000	7,164	432,836	2%
Total Park and Street Improvements	\$ 1,030,000	\$ 300,444	\$ 729,556	29%
Total Expenditures - District Capital	\$ 1,143,000	\$ 375,380	\$ 767,620	33%
EXCESS OF REVENUE OVER (UNDER)				
EXPENDITURES	\$ (1,143,000)	\$ (195,636)	\$ 947,364	
OTHER FINANCING SOURCES (USES)				
Transfer from General Fund	\$ 1,143,000	\$ 195,636	\$ (947,364)	17%
Total Other Financing	\$ 1,143,000	\$ 195,636	\$ (947,364)	17%
EXCESS OF REVENUE OVER (UNDER)				
EXPENDITURES AND OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	

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

Budget Status Report - GAAP Basis
For the Four Months Ending April 30, 2021

Unaudited

	2021 Budget	YTD Actual	Variance Favorable (Unfavorable)	Percent of Budget (YTD 33%)
REVENUE				
Water Tap Fees	\$ 1,806,000	\$ 882,532	\$ (923,468)	49%
Sewer Tap Fees	1,031,250	503,938	(527,312)	49%
Water/Sewer Impact Fee	300,000	36,650	(263,350)	12%
Renewable Water Fee	190,000	92,847	(97,153)	49%
Admin Fee	150,000	15,000	(135,000)	10%
Lease Revenue (FMIC)	43,000	51,378	8,378	119%
Effluent Paid-AGUA/ Woodmoor	60,000	20,592	(39,408)	34%
Review & Comment Fee	75,000	38,252	(36,748)	51%
Sale of 18" Pipeline Forest Lakes	122,500	122,500	-	100%
Miscellaneous Income/Grazing Lease	-	12,344	12,344	0%
Payment in Lieu of Water Rights	800,000	131,728	(668,272)	16%
Total Revenue	\$ 4,577,750	\$ 1,907,761	\$ (2,669,989)	42%
EXPENDITURES				
<u>Vehicles and Equipment Utilities</u>				
Equipment/Vehicles	\$ 50,000	\$ 49,158	\$ 842	98%
Metal Build to Enclose B Plant Well Equipment Enclosure	15,000	-	15,000	0%
Plant A Effluent Pump(s)	50,000	46,423	3,577	93%
Total Vehicles and Equipment	\$ 115,000	\$ 95,581	\$ 19,419	83%
<u>Wells</u>				
Replacement of VFD for Well D-7	\$ 59,900	\$ -	\$ 59,900	0%
Replace VFD for Well D-1	51,250	-	51,250	0%
Drill and Outfit A-9 & D-9 Wells	-	1,858	(1,858)	0%
Rehab Wells A-1 and D-1	148,527	-	148,527	0%
Total Wells	\$ 259,677	\$ 1,858	\$ 257,819	1%
<u>Water Improvements</u>				
B-Plant Booster Station	\$ 20,000	\$ 7,164	\$ 12,836	36%
C-Plant Vertical Pumps	50,000	-	50,000	0%
Driveway for C-Plant/Improvements	38,000	27,340	10,660	72%
SCADA	75,000	7,600	67,400	10%
Regional Water/Wastewater Design and Permitting	150,000	-	150,000	0%
Bore I-25 for Service to Conexus	300,000	-	300,000	0%
Tap Fee Credits	150,000	-	150,000	0%
AVIC Change Case - Brownstein	100,000	17,155	82,845	17%
Excelsior Change Case - Cummins	100,000	-	100,000	0%
Pueblo Reservoir - Excess Capacity Leasing and Permitting	150,000	103,185	46,815	69%
Central Reservoir - Powerline Relocation and Permitting	150,000	49,684	100,316	33%
South Reservoir - Purchase and Install Inlet Channel and Spillway	5,500,000	4,928,824	571,176	90%
Total Water Improvements	\$ 6,783,000	\$ 5,140,952	\$ 1,642,048	76%
Total Expenditures - Enterprise Capital	\$ 7,157,677	\$ 5,238,391	\$ 1,919,286	73%
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	\$ (2,579,927)	\$ (3,330,630)	\$ (750,703)	129%
OTHER FINANCING SOURCES (USES)				
Transfer from Enterprise Fund	\$ 2,580,000	\$ 3,330,630	\$ 750,630	129%
Total Other Financing Sources (Uses)	\$ 2,580,000	\$ 3,330,630	\$ 750,630	129%
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES	\$ 73	\$ -	\$ (73)	