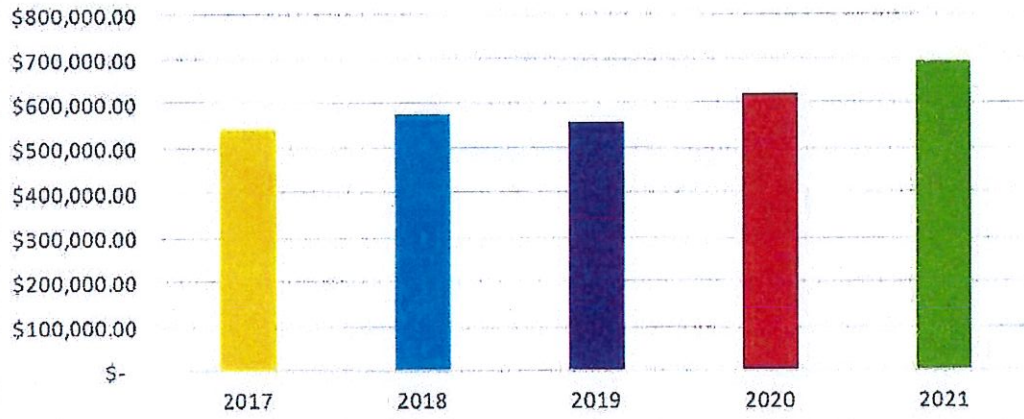




TRIVIEW METROPOLITAN DISTRICT
Financial Statements
May 2021
Unaudited

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

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



CASH POSITION
May 31, 2021

TRIVIEW METROPOLITAN DISTRICT

Cash Position - 2021

Balance	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
Fund/Account													
General/District Fund Accounts													
General Fund - Checking Account - Payroll	147,944	91,830	1,470	15,501	6,463	5,517							
Community Banks #8605	571,172	624,024	719,618	215,095	304,938	244,610							
General Fund - Checking Account	(430,000)	(430,000)	(430,000)										
KeyBank #1567													
Transfer in Process													
General Fund Investment Account - Sales Tax Revenue	3,176,979	3,352,879	3,632,321	4,603,377	2,231,523	2,808,463							
ColoTrust #8002	(2,500,000)	(2,500,000)	(2,500,000)	(2,500,000)									
Transfer in Process													
General Fund Cash Accounts	946,095	1,118,733	1,403,409	2,333,973	2,542,924	3,058,590	0	0	0	0	0	0	0
Enterprise Fund Accounts													
Enterprise Fund - Checking Account	23,620	23,620	11,500	3,349	10,908	10,341							
Community Banks #0638													
Enterprise Fund - Checking Account	1,127,202	1,059,997	925,658	1,363,980	1,356,766	474,957							
KeyBank #1575	(430,000)	(430,000)	(430,000)										
Enterprise Fund Reserve Account	11,120,001	11,120,997	11,121,731	7,622,260	9,622,623	9,623,092							
ColoTrust #8001	2,500,000	2,500,000	2,500,000	2,500,000									
Transfer in Process													
Enterprise Fund - Money Market	461,044	461,048	461,051	461,055	461,059	461,063							
KeyBank #7892													
Tap Fee Escrow Account	791	791	791	791	791	791							
ColoTrust #8003													
Escrow Account-Renewable Water Fees	1,783,163	1,783,323	1,783,440	1,783,539	1,783,623	1,783,710							
ColoTrust #8004 - GI #500-100-102.06													
Enterprise Fund Cash Accounts	721,408	721,472	721,520	721,560	721,594	721,629							
ColoTrust #8006	18,187,229	18,121,248	17,975,671	14,455,534	13,937,364	13,075,583							
Enterprise Fund Cash Accounts	1,647	1,647	1,647	47	47	47	0	0	0	0	0	0	0
Capital Projects Fund Accounts													
Capital Projects Fund Checking Account	1,454,445	1,625,976	1,691,303	1,769,729	2,552,693	4,188,451							
Community Banks #8590/West Water Escrow													
Capital Projects Fund Checking Account	1,456,092	1,627,625	1,692,950	1,769,776	2,552,740	4,188,498							
KeyBank #2516													
Capital Projects Fund Cash Accounts	1,466,863	1,467,201	1,467,330	1,467,427	2,012,736	1,592,274	0	0	0	0	0	0	0
2016 Bond Funds - Restricted													
Series 2016 Bond Fund	544,982	545,163	545,163	545,199	1,260,001	743,357							
Colorado State Bank and Trust/BOK Financial													
Series 2016 Revenue Fund - (Property Tax Reposition)	2,011,845	2,012,364	2,012,493	2,012,626	3,272,737	2,335,631							
Colorado State Bank and Trust/BOK Financial	22,601,261	22,879,968	23,084,523	20,571,909	22,363,765	22,658,302							
Bond Funds - Totals - Restricted	278,707	278,707	278,707	278,707	1,733,856	352,537	0	0	0	0	0	0	0
Total Cash - All Funds	278,707	278,707	278,707	278,707	1,733,856	352,537	0	0	0	0	0	0	0
Month to Month Change													

Note 1: Bond Interest payments made in May.

Restricted Accounts

FUND BALANCE SUMMARY

May 31, 2021

TRIVIEW METROPOLITAN DISTRICT

May 31, 2021

Fund Summary

GENERAL FUND

	Public Works/ Streets	Parks and Open Space	Debt Service	Total
Total Revenue	\$ 1,717,541	\$ 1,091,910	\$ 1,697,352	\$ 4,506,803
Total Expenditures	408,719	240,839	965,158	1,614,716
Net Excess (Deficiency)	<u>\$ 1,308,822</u>	<u>\$ 851,071</u>	<u>\$ 732,194</u>	<u>\$ 2,892,087</u>
			Less: Transfer to Capital Projects Fund	\$ 252,000
			Transfer to Enterprise Fund	<u>\$ 570,227</u>
			Net Excess (Deficiency) - 2021	<u>\$ 2,069,860</u>
			Beginning Fund Balance -	<u>\$ 1,124,703</u>
			Ending Fund Balance - May 31, 2021	<u><u>\$ 3,194,563</u></u>

WATER AND WASTEWATER ENTERPRISE FUND

	Water Operations	Wastewater Operations	Debt Service	Total
Total Revenue	\$ 772,723	\$ 725,380	\$ 1,166,666	\$ 2,664,769
Transfer from General Fund	-	-	252,000	252,000
Total Expenditures	630,782	557,625	786,449	1,974,856
Net Excess (Deficiency)	<u>\$ 141,942</u>	<u>\$ 167,755</u>	<u>\$ 632,217</u>	<u>\$ 941,914</u>
			Less: Transfer to Capital Projects Fund	<u>\$ 2,253,013</u>
			Net Excess (Deficiency) - 2021	<u>\$ (1,311,099)</u>
			Beginning Fund Balance - Estimated	<u>\$ 20,046,174</u>
			Ending Fund Balance - May 31, 2021	<u><u>\$ 18,735,075</u></u>

CAPITAL PROJECTS - GENERAL FUND

	Total
Total Revenue	\$ 179,744
Plus: Transfer from General Fund	570,227
Total Expenditures	<u>749,971</u>
Net Excess (Deficiency)	<u>-</u>
	Beginning Fund Balance - Estimated
	<u>\$ -</u>
	Ending Fund Balance - May 31, 2021
	<u><u>\$ -</u></u>

CAPITAL PROJECTS - ENTERPRISE FUND

	Total
Total Revenue	\$ 3,961,727
Plus: Transfer from Enterprise Fund	2,253,013
Total Expenditures	<u>6,214,740</u>
Net Excess (Deficiency)	<u>\$ -</u>
	Beginning Fund Balance - Estimated
	<u>\$ 27,283</u>
	Ending Fund Balance - May 31, 2021
	<u><u>\$ 27,283</u></u>

GENERAL FUND
Cost Allocation

May 31, 2021

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

For the Five Months Ending May 31, 2021

Unaudited

	2021 Budget	YTD Actual	Variance Favorable (Unfavorable)	Percent of Budget (YTD 42%)
REVENUE				
Sales Tax/IGA/Town - Estimated	\$ 1,518,000	\$ 568,809	\$ (949,191)	37%
Property Tax - Operations	66,878	43,068	(23,810)	64%
Property Tax/IGA/Town	204,600	-	(204,600)	0%
Specific Ownership Tax	198,660	87,265	(111,395)	44%
Auto Tax/IGA/Town - Estimated	99,000	58,407	(40,593)	59%
Interest	3,300	769	(2,531)	23%
Drainage Impact Fees	206,250	230,895	24,645	112%
Road and Bridge Fees	162,300	568,330	406,030	350%
Use Tax - Construction Material	158,400	143,956	(14,444)	91%
Use Tax - Town	3,960	1,166	(2,794)	29%
Miscellaneous - (includes Safety Grant)	9,900	8,871	(1,029)	90%
Lot & Inspection Fees	-	6,006	6,006	0%
Total Revenue	\$ 2,631,248	\$ 1,717,541	\$ (913,707)	65%
EXPENDITURES				
<u>Legislative</u>				
Directors' Fees	\$ 4,620	\$ 1,518	\$ 3,102	33%
FICA and Unemployment	363	119	244	33%
Workers Compensation Insurance	21	20	1	94%
Total Legislative	\$ 5,004	\$ 1,656	\$ 3,348	33%
<u>General and Administrative</u>				
<u>Salaries and Benefits</u>				
Salaries/Wages	\$ 73,326	\$ 29,943	\$ 43,383	41%
Unemployment Insurance	330	38	292	12%
Workers' Compensation Insurance	594	216	378	36%
Health and Dental Insurance	8,052	3,828	4,224	48%
Employer's FICA	4,546	2,023	2,523	45%
Employer's Medicare	1,063	482	581	45%
Retirement	944	463	481	49%
Life and Disability Insurance	822	415	407	50%
Total Salaries and Benefits	\$ 89,677	\$ 37,409	\$ 52,268	42%
<u>Professional Services</u>				
Professional Services-Engineering	\$ 33,000	\$ 25,282	\$ 7,718	77%
Professional Services-Management	-	-	-	0%
Professional Services-Public Relations	22,440	7,994	14,446	36%
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	\$ 47,491	\$ 60,749	44%
<u>General Administration</u>				
Accounting Services	\$ 27,060	\$ 12,977	\$ 14,083	48%
Audit Fees	6,600	-	6,600	0%

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

For the Five Months Ending May 31, 2021

Unaudited

	2021 Budget	YTD Actual	Variance Favorable (Unfavorable)	Percent of Budget (YTD 42%)
Conference, Class and Education	660	-	660	0%
Dues, Publications and Subscriptions	5,280	3,471	1,809	66%
IT Support	6,600	2,192	4,408	33%
Office Equipment and Supplies	16,500	5,081	11,419	31%
Publication - Legal Notice	66	219	(153)	332%
Repairs and Maintenance	66	108	(42)	164%
Telephone Service	11,880	4,837	7,043	41%
Travel and Meeting Expense	6,270	575	5,695	9%
Office Overhead (COA, utilities, rent, etc.)	27,461	8,852	18,609	32%
General Insurance	19,353	19,087	266	99%
Tax Collection Expense - Operations	1,003	646	357	64%
Vehicle Expense	19,800	13,093	6,707	66%
Stormwater Detention Pond Assessment	9,900	8,082	1,818	82%
Contingency/Emergency Reserves/Miscellaneous	66,000	1,879	64,121	3%
Total General Administration	<u>\$ 224,499</u>	<u>\$ 81,099</u>	<u>\$ 143,400</u>	<u>36%</u>
Total General Administrative, Legislative and Professional Services	<u>\$ 427,421</u>	<u>\$ 167,655</u>	<u>\$ 259,765</u>	<u>39%</u>
 Operations				
<u>Salaries and Benefits- Streets and Parks</u>				
Salaries/Wages	\$ 314,309	\$ 117,034	\$ 197,275	37%
Salaries/Wages - Seasonal	19,800	8,078	11,722	41%
Overtime/On-call	13,200	12,678	522	96%
Unemployment Insurance	660	238	422	36%
Workers' Compensation Insurance	10,890	6,869	4,021	63%
Health and Dental Insurance	56,100	29,103	26,997	52%
Employer's FICA	21,533	8,419	13,114	39%
Employer's Medicare	5,036	1,969	3,067	39%
Retirement	16,375	4,188	12,187	26%
Life and Disability Insurance	3,729	1,909	1,820	51%
Total Salaries and Benefits - Streets and Parks	<u>\$ 461,632</u>	<u>\$ 190,487</u>	<u>\$ 271,145</u>	<u>41%</u>
 <u>Streets Operations and Maintenance</u>				
Operations and Maintenance	\$ 40,000	\$ 15,879	\$ 24,121	40%
Vehicle Maintenance	10,000	6,312	3,688	63%
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>\$ 38,669</u>	<u>\$ 142,331</u>	<u>21%</u>
Total Streets O & M	<u>\$ 642,632</u>	<u>\$ 229,156</u>	<u>\$ 413,476</u>	<u>36%</u>

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

For the Five Months Ending May 31, 2021

Unaudited

	<u>2021 Budget</u>	<u>YTD Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Percent of Budget (YTD 42%)</u>
<u>Lighting</u>				
MVE Operation and Maintenance	\$ 36,300	\$ 10,992	\$ 25,308	30%
Repair and Maintenance	1,980	-	1,980	0%
Total Lighting	\$ 38,280	\$ 10,992	\$ 27,288	29%
<u>Signage</u>				
Repairs and Maintenance	\$ 1,320	\$ 104	\$ 1,216	8%
Total Signage	\$ 1,320	\$ 104	\$ 1,216	8%
<u>Traffic Control</u>				
Operation and Maintenance	\$ 1,500	\$ 812	\$ 688	54%
Repairs and Maintenance - Striping	10,000	-	10,000	0%
Total Traffic Control	\$ 11,500	\$ 812	\$ 10,688	7%
<u>Drainage/Erosion Control</u>				
Repairs and Maintenance (includes Concrete work)	\$ 50,000	\$ -	\$ 50,000	0%
Total Drainage/Erosion Control	\$ 50,000	\$ -	\$ 50,000	0%
Total Expenditures - Public Works/Streets	\$ 1,171,153	\$ 408,719	\$ 762,433	35%
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	\$ 1,460,095	\$ 1,308,822	\$ (151,274)	

TRIVIEW METROPOLITAN DISTRICT

GENERAL FUND

PARKS AND OPEN SPACE

For the Five Months Ending May 31, 2021

Unaudited

	2021 Budget	YTD Actual	Variance Favorable (Unfavorable)	Percent of Budget (YTD 42%)
REVENUE - Parks and Open Space				
Sales Tax/IGA/Town - Estimated	\$ 782,000	\$ 293,023	\$ (488,977)	37%
Property Tax - Operations	\$ 34,452	22,186	(12,266)	64%
Property Tax/IGA/Town	105,400	-	(105,400)	0%
Specific Ownership Tax	102,340	44,954	(57,386)	44%
Park, Rec and Landscape Fees	505,950	612,335	106,385	121%
Auto Tax/IGA/Town - Estimated	51,000	30,088	(20,912)	59%
Interest	1,700	396	(1,304)	23%
Use Tax - Construction Material	81,600	74,159	(7,441)	91%
Use Tax- Town	2,040	601	(1,439)	29%
Conservation Trust Fund	22,500	6,502	(15,998)	29%
Miscellaneous - (includes Safety Grant)	5,100	4,570	(530)	90%
Lot & Inspection Fees	-	3,094	3,094	0%
Total Revenue	\$ 1,694,082	\$ 1,091,910	\$ (602,172)	64%
EXPENDITURES				
<u>Legislative</u>				
Directors' Fees	\$ 2,380	\$ 782	\$ 1,598	33%
FICA and Unemployment	187	61	126	33%
Workers Compensation Insurance	11	10	1	94%
Total Legislative	\$ 2,578	\$ 854	\$ 1,724	33%
<u>General and Administrative</u>				
<u>Salaries and Benefits</u>				
Salaries/Wages	\$ 37,774	\$ 15,425	\$ 22,349	41%
Unemployment Insurance	170	20	150	12%
Workers' Compensation Insurance	306	112	194	36%
Health and Dental Insurance	4,148	1,972	2,176	48%
Employer's FICA	2,342	1,042	1,300	45%
Employer's Medicare	548	248	300	45%
Retirement	486	238	248	49%
Life and Disability Insurance	423	213	210	50%
Total Salaries and Benefits	\$ 46,197	\$ 19,271	\$ 26,926	42%
<u>Professional Services</u>				
Professional Services-Engineering	\$ 17,000	\$ 13,024	\$ 3,976	77%
Professional Services-Public Relations	11,560	4,118	7,442	36%
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	\$ 24,465	\$ 31,295	44%
<u>General Administration</u>				
Accounting Services	\$ 13,940	\$ 6,685	\$ 7,255	48%
Audit Fees	3,400	-	3,400	0%
Conference, Class and Education	340	-	340	0%
Dues, Publications and Subscriptions	2,720	1,788	932	66%
IT Support	3,400	1,129	2,271	33%
Office Equipment and Supplies	8,500	2,617	5,883	31%
Publication - Legal Notice	34	113	(79)	332%
Repairs and Maintenance	34	56	(22)	164%
Telephone Service	6,120	2,492	3,628	41%
Travel and Meeting Expense	3,230	296	2,934	9%
Office Overhead (COA, utilities, rent, etc.)	14,147	4,560	9,587	32%
General Insurance	9,970	9,833	137	99%
Tax Collection Expense - Operations	517	333	184	64%
Vehicle Expense	10,200	6,745	3,455	66%
Stormwater Detention Pond Assessment	5,100	4,163	937	82%

TRIVIEW METROPOLITAN DISTRICT

GENERAL FUND

PARKS AND OPEN SPACE

For the Five Months Ending May 31, 2021

Unaudited

	2021 Budget	YTD Actual	Variance Favorable (Unfavorable)	Percent of Budget (YTD 42%)
Contingency/Emergency Reserves/Miscellaneous	34,000	968	33,032	3%
Total General Administration	\$ 115,652	\$ 41,779	\$ 73,873	36%
Total Parks - Administrative, Professional Services, etc.	\$ 220,186	\$ 86,368	\$ 133,819	39%
<u>Operations</u>				
<u>Salaries and Benefits- Streets and Parks</u>				
Salaries/Wages	\$ 161,917	\$ 60,290	\$ 101,627	37%
Salaries/Wages - Seasonal	10,200	4,162	6,038	41%
Overtime/On-call	6,800	6,531	269	96%
Unemployment Insurance	340	123	217	36%
Workers' Compensation Insurance	5,610	3,539	2,071	63%
Health and Dental Insurance	28,900	14,992	13,908	52%
Employer's FICA	11,093	4,337	6,756	39%
Employer's Medicare	2,594	1,014	1,580	39%
Retirement	8,436	2,157	6,279	26%
Life and Disability Insurance	1,921	984	937	51%
Total Salaries and Benefits - Parks	\$ 237,810	\$ 98,130	\$ 139,681	41%
<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, Trec 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	18,880	36,120	34%
Supplies/Trees Replacement	15,000	-	15,000	0%
Tools	3,000	-	3,000	0%
Clothing and Safety Equipment	8,000	3,534	4,466	44%
Back Flow Inspection	2,500	-	2,500	0%
Total Parks and Open Space O & M	\$ 326,500	\$ 44,122	\$ 282,378	14%
Total Parks O & M	\$ 564,310	\$ 142,251	\$ 422,060	25%
<u>Lighting</u>				
MVE Operation and Maintenance	\$ 18,700	\$ 5,663	\$ 13,037	30%
Repair and Maintenance	1,020	-	1,020	0%
Total Lighting	\$ 19,720	\$ 5,663	\$ 14,057	29%
<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	\$ 240,839	\$ 586,559	29%
EXCESS OF REVENUE OVER (UNDER)				
EXPENDITURES	\$ 866,686	\$ 851,071	(15,615)	

**TRIVIEW METROPOLITAN DISTRICT
GENERAL FUND
DEBT SERVICE**

For the Five Months Ending May 31, 2021

Unaudited

	2021 Budget	YTD Actual	Variance Favorable (Unfavorable)	Percent of Budget (YTD 42%)
REVENUE				
Property Tax	\$ 2,634,585	\$ 1,696,614	\$ (937,971)	64%
Interest - GO Bond	5,000	738	(4,262)	15%
Total Revenue	\$ 2,639,585	\$ 1,697,352	\$ (942,233)	64%
EXPENDITURES				
<u>Administrative</u>				
Tax Collection Expense	\$ 39,520	\$ 25,452	\$ 14,068	64%
Total Administrative	\$ 39,520	\$ 25,452	\$ 14,068	64%
<u>Debt Service</u>				
Bond Interest Payment	\$ 1,874,412	\$ 937,206	\$ 937,206	50%
Bond Principal Payment	655,000	-	655,000	0%
Paying Agent Fees	2,500	2,500	-	100%
Total Debt Service	\$ 2,531,912	\$ 939,706	\$ 1,592,206	37%
Total Expenditures	\$ 2,571,432	\$ 965,158	\$ 1,606,274	38%
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	\$ 68,153	\$ 732,194	\$ 664,041	

ENTERPRISE FUND
Cost Allocation

May 31, 2021

TRIVIEW METROPOLITAN DISTRICT
WATER AND WASTEWATER ENTERPRISE FUND

Water Operations

For the Five Months Ending May 31, 2021

Unaudited

	2021 Budget	YTD Actual	Variance Favorable (Unfavorable)	Percent of Budget (YTD 42%)
REVENUE				
Water Revenue	\$ 1,836,000	\$ 306,788	\$ (1,529,212)	17%
Base Rate/Capital Improvement Fee	769,881	318,835	(451,046)	41%
Water Meter Kits	73,500	40,000	(33,500)	54%
Administrative Fee	97,340	40,119	(57,221)	41%
Miscellaneous	30,000	18,656	(11,344)	62%
Bulk Water Revenue	7,000	48,325	41,325	690%
Total Revenue	\$ 2,813,721	\$ 772,723	\$ (2,040,998)	27%
EXPENDITURES				
<u>Administrative</u>				
<u>Salaries and Benefits</u>				
Salaries/Wages	\$ 337,530	\$ 130,433	\$ 207,097	39%
Overtime/On-call	15,000	5,712	9,288	38%
Unemployment Insurance	250	130	120	52%
Workers' Compensation Insurance	2,500	3,235	(735)	129%
Health and Dental Insurance	42,500	21,103	21,397	50%
Employer's FICA	21,857	8,131	13,726	37%
Employer's Medicare	5,112	1,938	3,174	38%
Retirement	15,564	4,430	11,134	28%
Life and Disability Insurance	4,000	1,533	2,467	38%
Total Salaries and Benefits	\$ 444,313	\$ 176,645	\$ 267,668	40%
<u>Professional Services</u>				
Professional Services- Engineering	\$ 25,000	\$ 13,471	\$ 11,529	54%
Professional Services-Public Relations	17,000	6,056	10,944	36%
Professional Services/Amcobi/National Meter	37,500	20,368	17,132	54%
Rate/Service Study	15,000	2,832	12,168	19%
Development Services/Monson, Cummins & Shoheit	12,500	43,290	(30,790)	346%
Total Professional Services	\$ 107,000	\$ 86,016	\$ 20,984	80%
<u>Administrative</u>				
Accounting Services	20,500	4,289	16,211	21%
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	3,763	8,737	30%
Office Equipment and Supplies	12,500	2,131	10,369	17%
Postage	500	65	435	13%
Publication - Legal Notice	100	-	100	0%
Repairs and Maintenance	250	202	48	81%
Telephone Service	5,000	1,997	3,003	40%
Travel and Meeting Expense	500	74	426	15%
Office Overhead (COA, utilities, rent, etc.)	1,000	3,368	(2,368)	337%
Clothing and Safety Equipment	1,606	-	1,606	0%
General Insurance	13,795	14,248	(453)	103%
Vehicle Expense	10,000	9,236	764	92%
Bank Charges	2,500	3,616	(1,116)	145%
Miscellaneous	1,000	15	985	2%
Total General Administration	\$ 92,251	\$ 43,268	\$ 48,983	47%

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

Water Operations

For the Five Months Ending May 31, 2021

Unaudited

	2021 Budget	YTD Actual	Variance Favorable (Unfavorable)	Percent of Budget (YTD 42%)
Total General Administrative	\$ 643,563	\$ 305,930	\$ 337,634	48%
<u>Water System</u>				
Water Testing	\$ 15,000	\$ 3,208	\$ 11,792	21%
Waste Disposal	32,000	6,920	25,080	22%
Gas Utilities	7,500	5,916	1,584	79%
Electric Utilities	400,000	60,658	339,342	15%
Repairs and Maintenance	150,000	66,722	83,278	44%
Storage Tank Maintenance	50,000	4,910	45,090	10%
Operating Supplies	30,000	9,089	20,911	30%
Bulk Chemical Supplies	25,000	9,200	15,800	37%
Lab Chemicals and Supplies	7,500	14,595	(7,095)	195%
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	\$ 324,852	\$ 687,848	32%
Total Expenditures	\$ 1,656,263	\$ 630,782	\$ 1,025,482	38%
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	\$ 1,157,458	\$ 141,942	\$ (1,015,516)	

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

**Wastewater Operations
For the Five Months Ending May 31, 2021**

Unaudited

	2021 Budget	YTD Actual	Variance Favorable (Unfavorable)	Percent of Budget (YTD 42%)
REVENUE				
Sewer Revenue	\$ 1,669,013	\$ 706,724	\$ (962,289)	42%
Miscellaneous	30,000	18,656	(11,344)	62%
Total Revenue	\$ 1,699,013	\$ 725,380	\$ (973,633)	43%
EXPENDITURES				
<u>Administrative</u>				
<u>Salaries and Benefits</u>				
Salaries/Wages	\$ 337,530	\$ 130,433	\$ 207,097	39%
Overtime/On-call	15,000	5,712	9,288	38%
Unemployment Insurance	250	130	120	52%
Workers' Compensation Insurance	2,500	3,235	(735)	129%
Health and Dental Insurance	42,500	21,103	21,397	50%
Employer's FICA	21,857	8,131	13,726	37%
Employer's Medicare	5,112	1,938	3,174	38%
Retirement	15,564	4,430	11,134	28%
Life and Disability Insurance	4,000	1,533	2,467	38%
Total Salaries and Benefits	\$ 444,313	\$ 176,645	\$ 267,668	40%
<u>Professional Services</u>				
Professional Services- Engineering	\$ 25,000	\$ 13,471	\$ 11,529	54%
Professional Services-Public Relations	17,000	6,056	10,944	36%
Professional Services/Amcobi/National Meter	37,500	20,368	17,132	54%
Rate/Service Study	15,000	2,832	12,168	19%
Development Services/Monson, Cummins & Shoheit	12,500	43,290	(30,790)	346%
Total Professional Services	\$ 107,000	\$ 86,016	\$ 20,984	80%
<u>Administrative</u>				
Accounting Services	\$ 20,500	\$ 4,289	\$ 16,211	21%
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	3,763	8,737	30%
Office Equipment and Supplies	12,500	2,131	10,369	17%
Postage	500	65	435	13%
Publication - Legal Notice	100	-	100	0%
Repairs and Maintenance	250	202	48	81%
Telephone Service	5,000	1,997	3,003	40%
Travel and Meeting Expense	500	74	426	15%
Office Overhead (COA, utilities, rent, etc.)	1,000	3,368	(2,368)	337%
Clothing and Safety Equipment	1,606	-	1,606	0%
General Insurance	13,795	14,248	(453)	103%
Vehicle Expense	10,000	9,236	764	92%
Bank Charges	2,500	3,616	(1,116)	145%
Miscellaneous	1,000	15	985	2%

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

Wastewater Operations

For the Five Months Ending May 31, 2021

Unaudited

	2021 Budget	YTD Actual	Variance Favorable (Unfavorable)	Percent of Budget (YTD 42%)
Total General Administration	\$ 92,251	\$ 43,268	\$ 48,983	47%
Total General Administrative	\$ 643,563	\$ 305,930	\$ 337,634	48%
<u>Wastewater System</u>				
Wastewater TF/Donala/IGA	\$ 703,048	\$ 245,985	\$ 457,063	35%
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	216	784	22%
Transit Loss	7,500	-	7,500	0%
Total Wastewater System	\$ 804,548	\$ 251,695	\$ 552,853	31%
Total Expenditures	\$ 1,448,111	\$ 557,625	\$ 890,487	39%
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	\$ 250,901	\$ 167,755	\$ (83,146)	

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

For the Five Months Ending May 31, 2021

Unaudited

	2021 Budget	YTD Actual	Variance Favorable (Unfavorable)	Percent of Budget (YTD 42%)
REVENUE				
Renewable Water Fee	\$ 1,235,000	\$ 1,093,046	\$ (141,954)	89%
Water Lease- Comanche	166,860	69,640	(97,220)	42%
Interest	35,000	3,980	(31,020)	11%
Total Revenue	\$ 1,436,860	\$ 1,166,666	\$ (270,194)	81%
Debt Service				
Paying Agent Fees	\$ 5,000	\$ 1,000	\$ 4,000	20%
2018 Bond Issue- Debt Service	665,100	235,050	430,050	35%
2020B Bonds- Debt Service	452,103	241,278	210,826	53%
2020A Bond Issue- Debt Service	888,244	309,122	579,122	35%
Total Debt Service	\$ 2,010,447	\$ 786,449	\$ 1,223,998	39%
OTHER FINANCING SOURCES				
Transfer from other funds	\$ 600,000	\$ 252,000	\$ (348,000)	42%
Total Other Financing Sources	\$ 600,000	\$ 252,000	\$ (348,000)	42%
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES				
	\$ 26,413	\$ 632,217	\$ 605,804	

CAPITAL PROJECTS FUNDS

May 31, 2021

TRIVIEW METROPOLITAN DISTRICT
CAPITAL PROJECTS FUND - GENERAL
Budget Status Report - GAAP Basis
For the Five Months Ending May 31, 2021

Unaudited

	2021 Budget	YTD Actual	Variance Favorable (Unfavorable)	Percent of Budget (YTD 42%)
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	\$ 19,330	\$ 670	97%
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	\$ 94,266	\$ 18,734	83%
<u>Park and Street Improvements</u>				
Reconfigure Admin Area	\$ 30,000	\$ 3,835	\$ 26,165	13%
Steel Building for A-yard	500,000	300,376	199,624	60%
Higby Road Study	-	5,212	(5,212)	0%
Streetscape Improvements	60,000	7,874	52,126	13%
Street Improvements	440,000	338,408	101,592	77%
Total Park and Street Improvements	\$ 1,030,000	\$ 655,705	\$ 374,295	64%
Total Expenditures - District Capital	\$ 1,143,000	\$ 749,971	\$ 393,029	66%
EXCESS OF REVENUE OVER (UNDER)				
EXPENDITURES	\$ (1,143,000)	\$ (570,227)	\$ 572,773	
OTHER FINANCING SOURCES (USES)				
Transfer from General Fund	\$ 1,143,000	\$ 570,227	\$ (572,773)	50%
Total Other Financing	\$ 1,143,000	\$ 570,227	\$ (572,773)	50%
EXCESS OF REVENUE OVER (UNDER)				
EXPENDITURES AND OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	

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

**Budget Status Report - GAAP Basis
For the Five Months Ending May 31, 2021**

Unaudited

	2021 Budget	YTD Actual	Variance Favorable (Unfavorable)	Percent of Budget (YTD 42%)
REVENUE				
Water Tap Fees	\$ 1,806,000	\$ 1,592,290	\$ (213,710)	88%
Sewer Tap Fees	1,031,250	909,219	(122,031)	88%
Water/Sewer Impact Fee	300,000	147,050	(152,950)	49%
Renewable Water Fee	190,000	163,329	(26,671)	86%
Admin Fee	150,000	27,750	(122,250)	19%
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	50,708	(24,292)	68%
Sale of 18" Pipeline Forest Lakes	122,500	122,500	-	100%
Miscellaneous Income/Grazing Lease	-	15,271	15,271	0%
Payment in Lieu of Water Rights	800,000	861,640	61,640	108%
Total Revenue	\$ 4,577,750	\$ 3,961,727	\$ (616,023)	87%
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	17,600	130,927	12%
Total Wells	\$ 259,677	\$ 19,458	\$ 240,219	7%
<u>Water Improvements</u>				
B-Plant Booster Station	\$ 20,000	\$ 7,164	\$ 12,836	36%
C-Plant Vertical Pumps	50,000	6,622	43,378	13%
Driveway for C-Plant/Improvements	38,000	65,312	(27,312)	172%
SCADA	75,000	19,000	56,000	25%
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	287,868	(137,868)	192%
AVIC Change Case - Brownstein	100,000	37,493	62,507	37%
Excelsior Change Case - Cummins	100,000	-	100,000	0%
Pueblo Reservoir - Excess Capacity Leasing and Permitting	150,000	139,258	10,742	93%
Central Reservoir - Powerline Relocation and Permitting	150,000	50,390	99,610	34%
South Reservoir - Purchase and Install Inlet Channel and Spillway	5,500,000	5,486,594	13,406	100%
Total Water Improvements	\$ 6,783,000	\$ 6,099,701	\$ 683,299	90%
Total Expenditures - Enterprise Capital	\$ 7,157,677	\$ 6,214,740	\$ 942,937	87%
EXCESS OF REVENUE OVER (UNDER)				
EXPENDITURES	\$ (2,579,927)	\$ (2,253,013)	\$ 326,914	87%
OTHER FINANCING SOURCES (USES)				
Transfer from Enterprise Fund	\$ 2,580,000	\$ 2,253,013	\$ (326,987)	87%
Total Other Financing Sources (Uses)	\$ 2,580,000	\$ 2,253,013	\$ (326,987)	87%
EXCESS OF REVENUE OVER (UNDER)				
EXPENDITURES AND OTHER FINANCING SOURCES	\$ 73	\$ -	\$ (73)	