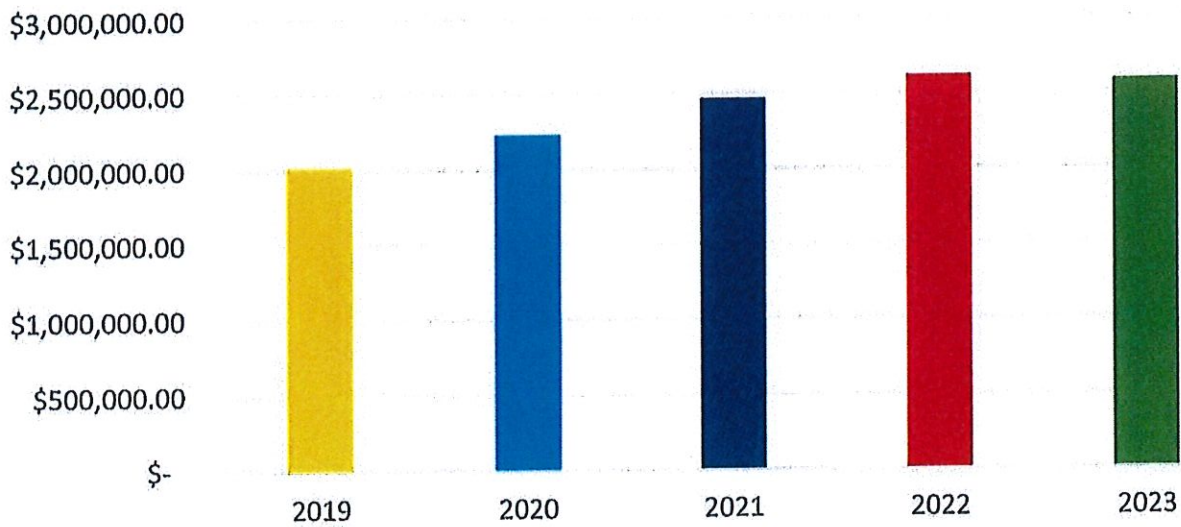




TRIVIEW METROPOLITAN DISTRICT
Financial Statements
January 2024
Unaudited

TOWN OF MONUMENT
Sales Tax Share
Year to Date – December 2023
with 2019, 2020, 2021 and 2022

Town of Monument
Sales Tax Revenue
December- YTD
2019 thru 2023



CASH POSITION
January 31, 2024

TRIVIEW METROPOLITAN DISTRICT
Cash Position - 2024

Fund/Account	Balance												
	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sen-24	Oct-24	Nov-24	Dec-24
General/Enterprise Funds Cash Accounts													
General Fund - Checking Account													
KeyBank #1567	187,541	208,636	0	0	0	0	0	0	0	0	0	0	0
Enterprise Fund - Checking Account													
KeyBank #1575	297,329	193,149	0	0	0	0	0	0	0	0	0	0	0
General/Enterprise Operating Account													
Vecm Bank #0022	0	37,299	0	0	0	0	0	0	0	0	0	0	0
General/Enterprise Funds Cash Accounts	484,870	439,084	0	0	0	0	0	0	0	0	0	0	0
General/Enterprise Fund Investment Accounts													
General/Enterprise Sweep Account													
Vecm Bank #0550	0	455,549	0	0	0	0	0	0	0	0	0	0	0
General Fund Investment Account - Sales Tax Revenue													
ColoTrust #8002	3,807,623	4,081,348	0	0	0	0	0	0	0	0	0	0	0
Enterprise Fund Reserve Account													
ColoTrust #8001	4,083,261	3,100,396	0	0	0	0	0	0	0	0	0	0	0
Enterprise Fund - Money Market													
KeyBank #7892	12,613	12,622	0	0	0	0	0	0	0	0	0	0	0
Tax Fee Escrow Account													
ColoTrust #8003	818	852	0	0	0	0	0	0	0	0	0	0	0
Escrow Account-Reusable Water Fees													
ColoTrust #8004 - GL #500-100-102.06	1,912,240	1,921,259	0	0	0	0	0	0	0	0	0	0	0
Escrow Account-Sewer and Water Impact Fees													
ColoTrust #8006	733,628	737,377	0	0	0	0	0	0	0	0	0	0	0
General/Enterprise Fund Investment Accounts	10,590,213	10,349,303	0	0	0	0	0	0	0	0	0	0	0
Capital Projects Fund Accounts													
Capital Projects Fund Checking Account													
KeyBank #2516	1,283,195	31,535	0	0	0	0	0	0	0	0	0	0	0
Capital Projects Fund Checking Account													
Vecm Bank #0030	0	0	0	0	0	0	0	0	0	0	0	0	0
Capital Projects Fund Sweep Account													
Vecm Bank #0568	0	652,632	0	0	0	0	0	0	0	0	0	0	0
Capital Projects Fund-MI-PB Escrow													
KeyBank #3676	226,002	226,002	0	0	0	0	0	0	0	0	0	0	0
Capital Projects Fund-General-Illeby Escrow													
KeyBank #9922	1,598,171	1,575,011	0	0	0	0	0	0	0	0	0	0	0
Capital Projects Fund Cash Accounts	3,107,368	2,485,180	0	0	0	0	0	0	0	0	0	0	0
2016 Bond Funds - Restricted													
Series 2016 Bond Fund													
BOK Financial	6,064	6,092	0	0	0	0	0	0	0	0	0	0	0
Series 2016 Revenue Fund - (Property Tax)													
BOK Financial	1,682,288	1,687,401	0	0	0	0	0	0	0	0	0	0	0
Bond Funds - Totals - Restricted	1,688,352	1,693,493	0	0	0	0	0	0	0	0	0	0	0
Total Cash - All Funds	15,870,803	14,967,060	0	0	0	0	0	0	0	0	0	0	0
Month to Month Change		(903,743)	0	0	0	0	0	0	0	0	0	0	0

Restricted Accounts

FUND BALANCE SUMMARY

January 31, 2024

TRIVIEW METROPOLITAN DISTRICT

January 31, 2024

Fund Summary

GENERAL FUND

	Public Works/ Streets	Parks and Open Space	Debt Service	Total
Total Revenue	\$ 197,516	\$ 110,577	\$ 12,173	\$ 320,266
Total Expenditures	152,963	77,015	2,920	232,897
Net Excess (Deficiency)	\$ 44,553	\$ 33,563	\$ 9,253	\$ 87,369
			Less: Transfer to Capital Projects Fund	\$ 117,142
			Transfer to Enterprise Fund	\$ 64,000
			Net Excess (Deficiency) - 2024	\$ (93,773)
			Beginning Fund Balance - January 1, 2024 - unrestricted - estimated	\$ 3,538,150
			Less: Debt Service - Restricted	\$ 9,253
			Ending Fund Balance - January 31, 2024 - unrestricted	<u>\$ 3,435,124</u>

WATER AND WASTEWATER ENTERPRISE FUND

	Water Operations	Wastewater Operations	Debt Service	Total
Total Revenue	\$ 221,689	\$ 220,119	\$ 60,726	\$ 502,534
Transfer from General Fund	-	-	64,000	64,000
Total Expenditures	132,828	105,458	1,000	239,286
Net Excess (Deficiency)	\$ 88,861	\$ 114,661	\$ 123,726	\$ 327,248
			Less: Transfer to Capital Projects Fund	\$ -
			Net Excess (Deficiency) - 2024	\$ 327,248
			Beginning Fund Balance - January 1, 2024 - estimated	\$ 6,058,735
			Ending Fund Balance - January 31, 2024 - unrestricted	<u>\$ 6,385,983</u>

CAPITAL PROJECTS - GENERAL FUND

	Total
Total Revenue	\$ -
Plus: Transfer from General Fund	117,142
Higby Road Eserow	-
Total Expenditures	(117,142)
	Net Excess (Deficiency) \$ -
	Beginning Fund Balance - January 1, 2024 \$ -
	Ending Fund Balance - January 31, 2024 - unrestricted \$ -

CAPITAL PROJECTS - ENTERPRISE FUND

	Total
Total Revenue	\$ 368,411
Plus:	-
Transfer from Enterprise Fund	(12,469)
Total Expenditures	-
	Net Excess (Deficiency) \$ 355,942
	Beginning Fund Balance - January 1, 2024 - unrestricted \$ -
	Ending Fund Balance - January 31, 2024 - unrestricted \$ <u>355,942</u>

GENERAL FUND
Cost Allocation
January 31, 2024

TRIVIEW METROPOLITAN DISTRICT
GENERAL FUND
PUBLIC WORKS/STREETS
For the One Month Ending January 31, 2024
 Unaudited

	2024 Budget	YTD Actual	Variance Favorable (Unfavorable)	Percent of Budget (YTD 8%)
REVENUE				
Sales Tax/IGA/Town - Estimated	\$ 1,650,000	\$ 132,000	\$ (1,518,000)	8%
Property Tax - Operations	511,633	775	(510,858)	0%
Property Tax/IGA/Town	284,240	-	(284,240)	0%
Specific Ownership Tax	198,000	19,123	(178,877)	10%
Auto Tax/IGA/Town - Estimated	165,000	13,530	(151,470)	8%
Interest	66,000	12,044	(53,956)	18%
Drainage Impact Fees	68,750	4,125	(64,625)	6%
Road and Bridge Fees	54,100	3,246	(50,854)	6%
Forest Lakes- Streets/ Parks Maintenance Revenue	60,000	5,167	(54,834)	9%
Use Tax - Construction Material	132,000	6,397	(125,603)	5%
Use Tax - Town	5,280	1,109	(4,171)	21%
Miscellaneous - (includes Safety Grant)	13,200	-	(13,200)	0%
Total Revenue	\$ 3,208,203	\$ 197,516	\$ (3,010,687)	6%
EXPENDITURES				
<u>Legislative</u>				
Directors' Fees	\$ 6,930	\$ 330	\$ 6,600	5%
FICA and Unemployment	554	26	528	5%
Workers Compensation Insurance	20	31	(11)	157%
Total Legislative	\$ 7,504	\$ 388	\$ 7,116	5%
<u>General and Administrative</u>				
<u>Salaries and Benefits</u>				
Salaries/Wages	\$ 133,196	\$ 10,148	\$ 123,048	8%
Unemployment Insurance	396	803	(407)	203%
Workers' Compensation Insurance	330	754	(424)	228%
Health and Dental Insurance	17,391	1,484	15,907	9%
Employer's FICA	8,258	625	7,633	8%
Employer's Medicare	1,931	150	1,781	8%
Retirement	6,660	270	6,390	4%
Life and Disability Insurance	1,264	104	1,160	8%
Total Salaries and Benefits	\$ 169,426	\$ 14,338	\$ 155,088	8%
<u>Professional Services</u>				
Professional Services-Engineering	\$ 33,000	\$ -	\$ 33,000	0%
Professional Services-Public Relations	16,500	-	16,500	0%
Legal Fees/Monson, Cummins & Shoheit	4,950	-	4,950	0%
Legal Fees	49,500	-	49,500	0%
Total Professional Services	\$ 103,950	\$ -	\$ 103,950	0%
<u>General Administration</u>				
Accounting Services	\$ 40,920	\$ -	\$ 40,920	0%
Audit Fees	10,560	-	10,560	0%
Conference, Class and Education	21,450	1,440	20,010	7%
Dues, Publications and Subscriptions	5,940	992	4,948	17%
Election	-	-	-	0%
IT Support	24,882	2,019	22,863	8%
Office Equipment and Supplies	6,600	127	6,473	2%
Publication - Legal Notice	660	-	660	0%

TRIVIEW METROPOLITAN DISTRICT
GENERAL FUND
PUBLIC WORKS/STREETS
For the One Month Ending January 31, 2024
Unaudited

	2024 Budget	YTD Actual	Variance Favorable (Unfavorable)	Percent of Budget (YTD 8%)
Repairs and Maintenance	1,320	110	1,210	8%
Telephone Service	23,100	1,372	21,728	6%
Travel and Meeting Expense	3,300	103	3,197	3%
Office Overhead (COA, utilities, rent, etc.)	31,680	2,550	29,130	8%
General Insurance	34,320	39,125	(4,805)	114%
Tax Collection Expense - Operations	7,674	12	7,662	0%
Vehicle Expense	1,980	4	1,976	0%
Stormwater Detention Pond Assessment	-	-	-	0%
Contingency/Emergency Reserves/Miscellaneous	16,500	302	16,198	2%
Total General Administration	<u>\$ 230,886</u>	<u>\$ 48,156</u>	<u>\$ 182,730</u>	<u>21%</u>
Total General Administrative, Legislative and Professional Services	<u>\$ 511,766</u>	<u>\$ 62,881</u>	<u>\$ 448,885</u>	<u>12%</u>

Operations

Salaries and Benefits- Streets and Parks

Salaries/Wages	\$ 561,430	\$ 37,233	\$ 524,197	7%
Salaries/Wages - Seasonal	16,500	1,397	15,103	8%
Overtime/On-call	17,358	4,378	12,980	25%
Unemployment Insurance	1,122	86	1,036	8%
Workers' Compensation Insurance	9,900	13,383	(3,483)	135%
Health and Dental Insurance	134,451	10,653	123,798	8%
Employer's FICA	36,911	2,674	34,237	7%
Employer's Medicare	8,633	625	8,008	7%
Retirement	29,766	1,282	28,484	4%
Life and Disability Insurance	6,224	430	5,794	7%
Total Salaries and Benefits - Streets and Parks	<u>\$ 822,294</u>	<u>\$ 72,141</u>	<u>\$ 750,154</u>	<u>9%</u>

Streets Operations and Maintenance

Operations and Maintenance - (includes Crack Seal)	\$ 60,000	\$ 1,436	\$ 58,564	2%
Vehicle Maintenance/Plowing and Snow Removal	30,000	2,929	27,071	10%
Customer Sidewalk Repair	20,000	-	20,000	0%
District Sidewalk Repair/ADA Ramps	35,000	-	35,000	0%
Streets- Engineering	2,500	-	2,500	0%
Snow Removal Per Diem/Emergency	5,000	-	5,000	0%
Engineering - TOM	5,000	-	5,000	0%
Fuel	25,000	3,749	21,251	15%
Contract Street Sweeping	25,000	-	25,000	0%
Sand and Salt for Roads	52,000	8,451	43,549	16%
Supplies	4,000	-	4,000	0%
Total Streets	<u>\$ 263,500</u>	<u>\$ 16,565</u>	<u>\$ 246,935</u>	<u>6%</u>
Total Streets O & M	<u>\$ 1,085,794</u>	<u>\$ 88,706</u>	<u>\$ 997,089</u>	<u>8%</u>

Lighting

MVE Operation and Maintenance	\$ 13,200	\$ -	\$ 13,200	0%
Repair and Maintenance	1,980	-	1,980	0%
Total Lighting	<u>\$ 15,180</u>	<u>\$ -</u>	<u>\$ 15,180</u>	<u>0%</u>

TRIVIEW METROPOLITAN DISTRICT
GENERAL FUND
PUBLIC WORKS/STREETS
For the One Month Ending January 31, 2024
Unaudited

	2024 Budget	YTD Actual	Variance Favorable (Unfavorable)	Percent of Budget (YTD 8%)
<u>Signage</u>				
Repairs and Maintenance	\$ 9,900	\$ -	\$ 9,900	0%
Total Signage	<u>\$ 9,900</u>	<u>\$ -</u>	<u>\$ 9,900</u>	<u>0%</u>
<u>Traffic Control</u>				
Operation and Maintenance	\$ 65,000	\$ 1,375	\$ 63,625	2%
Operation and Maintenance- Signal Repair	10,000	-	10,000	0%
Repairs and Maintenance - Striping	30,000	-	30,000	0%
Total Traffic Control	<u>\$ 105,000</u>	<u>\$ 1,375</u>	<u>\$ 103,625</u>	<u>1%</u>
<u>Drainage/Erosion Control</u>				
Repairs and Maintenance (includes Concrete work)	\$ -	\$ -	\$ -	0%
Stormwater Pond Maintenance Repair	20,000	-	20,000	0%
Stormwater Inlet Maintenance	-	-	-	0%
Total Drainage/Erosion Control	<u>\$ 20,000</u>	<u>\$ -</u>	<u>\$ 20,000</u>	<u>0%</u>
Total Expenditures - Public Works/Streets	<u>\$ 1,747,640</u>	<u>\$ 152,963</u>	<u>\$ 1,594,678</u>	<u>9%</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>\$ 1,460,562</u>	<u>\$ 44,553</u>	<u>\$ (1,416,009)</u>	

TRIVIEW METROPOLITAN DISTRICT

GENERAL FUND

PARKS AND OPEN SPACE

For the One Month Ending January 31, 2024

Unaudited

	2024 Budget	YTD Actual	Variance Favorable (Unfavorable)	Percent of Budget (YTD 8%)
REVENUE - Parks and Open Space				
Sales Tax/IGA/Town - Estimated	\$ 850,000	\$ 68,000	\$ (782,000)	8%
Property Tax - Operations	263,568	399	(263,169)	0%
Property Tax/IGA/Town	146,427	-	(146,427)	0%
Specific Ownership Tax	102,000	9,851	(92,149)	10%
Park, Rec and Landscape Fees	168,650	10,119	(158,531)	6%
Forest Lakes- Streets/ Parks Maintenance Revenue	60,000	5,167	(54,834)	9%
Auto Tax/IGA/Town - Estimated	85,000	6,970	(78,030)	8%
Interest	34,000	6,205	(27,795)	18%
Use Tax - Construction Material	68,000	3,296	(64,704)	5%
Use Tax- Town	2,720	571	(2,149)	21%
Conservation Trust Fund	40,000	-	(40,000)	0%
Programing Fees - Sanctuary Park	10,000	-	(10,000)	0%
Miscellaneous - (includes Safety Grant)	6,800	-	(6,800)	0%
Total Revenue	\$ 1,837,165	\$ 110,577	\$ (1,726,588)	6%
EXPENDITURES				
<u>Legislative</u>				
Directors' Fees	\$ 3,570	\$ 170	\$ 3,400	5%
FICA and Unemployment	286	14	272	5%
Workers Compensation Insurance	10	16	(6)	157%
Total Legislative	\$ 3,866	\$ 199	\$ 3,667	5%
<u>General and Administrative</u>				
<u>Salaries and Benefits</u>				
Salaries/Wages	\$ 68,616	\$ 5,228	\$ 63,388	8%
Unemployment Insurance	204	414	(210)	203%
Workers' Compensation Insurance	170	388	(218)	228%
Health and Dental Insurance	8,959	765	8,194	9%
Employer's FICA	4,254	322	3,932	8%
Employer's Medicare	995	77	918	8%
Retirement	3,431	139	3,292	4%
Life and Disability Insurance	651	53	598	8%
Total Salaries and Benefits	\$ 87,280	\$ 7,386	\$ 79,894	8%
<u>Professional Services</u>				
Professional Services-Engineering	\$ 17,000	\$ -	\$ 17,000	0%
Professional Services-Public Relations	8,500	-	8,500	0%
Legal Fees/Monson, Cummins & Shohet	2,550	-	2,550	0%
Legal Fees	25,500	-	25,500	0%
Total Professional Services	\$ 53,550	\$ -	\$ 53,550	0%
<u>General Administration</u>				
Accounting Services	\$ 21,080	\$ -	\$ 21,080	0%
Audit Fees	5,440	-	5,440	0%
Conference, Class and Education	11,050	742	10,308	7%
Dues, Publications and Subscriptions	3,060	511	2,549	17%
Election	-	-	-	0%
IT Support	12,818	1,040	11,778	8%
Office Equipment and Supplies	3,400	66	3,334	2%
Publication - Legal Notice	340	-	340	0%
Repairs and Maintenance	680	56	624	8%
Telephone Service	11,900	707	11,193	6%
Travel and Meeting Expense	1,700	53	1,647	3%
Office Overhead (COA, utilities, rent, etc.)	16,320	1,313	15,007	8%
General Insurance	17,680	20,156	(2,476)	114%
Tax Collection Expense - Operations	3,954	6	3,948	0%
Vehicle Expense	1,020	2	1,018	0%
Stormwater Detention Pond Assessment	-	-	-	0%
Contingency/Emergency Reserves/Miscellaneous	8,500	155	8,345	2%

TRIVIEW METROPOLITAN DISTRICT

GENERAL FUND

PARKS AND OPEN SPACE

For the One Month Ending January 31, 2024

Unaudited

	2024 Budget	YTD Actual	Variance Favorable (Unfavorable)	Percent of Budget (YTD 8%)
Total General Administration	\$ 118,942	\$ 24,807	\$ 94,135	21%
Total Parks - Administrative, Professional Services, etc.	\$ 263,637	\$ 32,393	\$ 231,245	12%
<u>Operations</u>				
<u>Salaries and Benefits- Streets and Parks</u>				
Salaries/Wages	\$ 289,221	\$ 19,181	\$ 270,040	7%
Salaries/Wages - Seasonal	8,500	719	7,781	8%
Overtime/On-call	8,942	2,256	6,686	25%
Unemployment Insurance	578	45	533	8%
Workers' Compensation Insurance	5,100	6,894	(1,794)	135%
Health and Dental Insurance	69,263	5,488	63,775	8%
Employer's FICA	19,015	1,377	17,638	7%
Employer's Medicare	4,447	322	4,125	7%
Retirement	15,334	661	14,673	4%
Life and Disability Insurance	3,206	221	2,985	7%
Total Salaries and Benefits - Parks	\$ 423,606	\$ 37,164	\$ 386,442	9%
<u>Parks and Open Space O & M</u>				
Repair of Facilities	\$ 6,000	\$ -	\$ 6,000	0%
Annual Flower and Shrub replacement Program	10,000	-	10,000	0%
Holiday Lights	2,500	-	2,500	0%
Lawn Fertilizer, Tree Fertilizer and Weed Control Program	65,000	-	65,000	0%
Park Irrigation Water Payments	240,000	-	240,000	0%
Repair and Maintenance	100,000	7,328	92,672	7%
Supplies/Trees Replacement	5,000	-	5,000	0%
Tools	2,500	-	2,500	0%
Equipment and Projects	15,000	130	14,870	1%
Clothing and Safety Equipment	18,000	-	18,000	0%
Vehicle Expense- Fuel	40,000	-	40,000	0%
Back Flow Inspection	4,500	-	4,500	0%
ET 3 Year Subscription	-	-	-	0%
Total Parks and Open Space O & M	\$ 508,500	\$ 7,458	\$ 501,042	1%
Total Parks O & M	\$ 932,106	\$ 44,622	\$ 887,484	5%
<u>Lighting</u>				
MVE Operation and Maintenance	\$ 6,800	\$ -	\$ 6,800	0%
Repair and Maintenance	1,020	-	1,020	0%
Total Lighting	\$ 7,820	\$ -	\$ 7,820	0%
<u>Signage</u>				
Repairs and Maintenance	\$ 5,100	\$ -	\$ 5,100	0%
Total Signage	\$ 5,100	\$ -	\$ 5,100	0%
Total Conservation Trust Fund Projects	\$ 40,000	\$ -	\$ 40,000	0%
Total Expenditures - Parks and Open Space	\$ 1,248,663	\$ 77,015	\$ 1,171,649	6%
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	\$ 588,502	\$ 33,563	\$ (554,939)	

**TRIVIEW METROPOLITAN DISTRICT
GENERAL FUND
DEBT SERVICE**

For the One Month Ending January 31, 2024
Unaudited

	2024 Budget	YTD Actual	Variance Favorable (Unfavorable)	Percent of Budget (YTD 8%)
REVENUE				
Property Tax	\$ 2,756,271	\$ 4,174	\$ (2,752,097)	0%
Interest - GO Bond	35,000	7,999	(27,001)	23%
Total Revenue	\$ 2,791,271	\$ 12,173	\$ (2,779,098)	0%
EXPENDITURES				
<u>Administrative</u>				
Tax Collection Expense	\$ 41,344	\$ 62	\$ 41,282	0%
Total Administrative	\$ 41,344	\$ 62	\$ 41,282	0%
<u>Debt Service</u>				
Bond Interest Payment	\$ 1,781,163	\$ -	\$ 1,781,163	0%
Bond Principal Payment	845,000	-	845,000	0%
Paying Agent Fees	8,000	2,858	5,142	36%
Total Debt Service	\$ 2,634,163	\$ 2,858	\$ 2,631,305	0%
Total Expenditures	\$ 2,675,507	\$ 2,920	\$ 2,672,587	0%
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	\$ 115,764	\$ 9,253	\$ (106,511)	

ENTERPRISE FUND
Cost Allocation
January 31, 2024

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

Water Operations

For the One Month Ending January 31, 2024

Unaudited

	2024 Budget	YTD Actual	Variance Favorable (Unfavorable)	Percent of Budget (YTD 8%)
REVENUE				
Water Revenue	\$ 2,420,000	\$ 92,133	\$ (2,327,867)	4%
Base Rate/Capital Improvement Fee	1,100,000	87,728	(1,012,272)	8%
Contract Sewer and Water Service - Forest Lakes	121,000	25,563	(95,437)	21%
Lot Inspection Fees	25,000	-	(25,000)	0%
Water Meter Kits	30,000	2,250	(27,750)	8%
Administrative Fee	158,400	11,505	(146,895)	7%
Miscellaneous	30,000	1,252	(28,748)	4%
Bulk Water Revenue	20,000	1,258	(18,742)	6%
Total Revenue	\$ 3,904,400	\$ 221,689	\$ (3,682,711)	6%
EXPENDITURES				
<u>Administrative</u>				
<u>Salaries and Benefits</u>				
Salaries/Wages	\$ 575,503	\$ 44,178	\$ 531,325	8%
Overtime/On-call	19,713	1,308	18,405	7%
Unemployment Insurance	1,000	91	910	9%
Workers' Compensation Insurance	6,000	7,564	(1,564)	126%
Health and Dental Insurance	100,177	8,634	91,543	9%
Employer's FICA	36,905	2,813	34,093	8%
Employer's Medicare	8,633	658	7,975	8%
Retirement	29,760	1,459	28,302	5%
Life and Disability Insurance	6,368	471	5,897	7%
Total Salaries and Benefits	\$ 784,057	\$ 67,173	\$ 716,886	9%
<u>Professional Services</u>				
Professional Services- Engineering	\$ 30,000	\$ -	\$ 30,000	0%
Professional Services-Public Relations	20,000	-	20,000	0%
Professional Services/Amcobi/National Meter	60,000	4,692	55,308	8%
Development Services/Monson, Cummins & Shoheit	85,000	-	85,000	0%
Total Professional Services	\$ 195,000	\$ 4,692	\$ 190,308	2%
<u>Administrative</u>				
Accounting Services	31,000	-	31,000	0%
Audit Fees	8,000	-	8,000	0%
Conference, Class and Education	5,750	467	5,284	8%
Dues, Publications and Subscriptions	4,500	-	4,500	0%
Election Expense	-	-	-	0%
IT Support	25,850	1,424	24,426	6%
Office Equipment and Supplies	1,000	61	940	6%
Postage	750	-	750	0%
Publication - Legal Notice	100	-	100	0%
Repairs and Maintenance	-	-	-	0%
Telephone Service	8,500	596	7,904	7%
Travel and Meeting Expense	1,000	-	1,000	0%
Office Overhead (COA, utilities, rent, etc.)	7,000	514	6,486	7%
Clothing Uniform Rental and Safety Equipment	5,000	-	5,000	0%
General Insurance	30,000	29,641	359	99%
Vehicle Expense	35,000	867	34,134	2%
Bank Charges	500	25	475	5%
Miscellaneous	1,000	-	1,000	0%
Total General Administration	\$ 164,950	\$ 33,594	\$ 131,357	20%
Total General Administrative	\$ 1,144,007	\$ 105,458	\$ 1,038,551	9%

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

Water Operations

For the One Month Ending January 31, 2024

Unaudited

	<u>2024 Budget</u>	<u>YTD Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Percent of Budget (YTD 8%)</u>
<u>Water System</u>				
Water Testing	\$ 50,000	\$ 168	\$ 49,832	0%
Water/Accounting-Engineering	20,000	-	20,000	0%
Waste Disposal	10,000	-	10,000	0%
Sludge Disposal	40,000	-	40,000	0%
Gas Utilities	11,000	1,233	9,767	11%
Electric Utilities	350,000	-	350,000	0%
SCADA Support/Meter Calibration	33,000	432	32,568	1%
Repairs and Maintenance	250,000	16,912	233,088	7%
Storage Tank Maintenance	5,000	-	5,000	0%
Operating Supplies	30,000	-	30,000	0%
Bulk Chemical Supplies (Starting HMO Treatment)	70,000	2,305	67,695	3%
Lab Chemicals and Supplies	20,000	3,648	16,352	18%
Instrumentation (Turbidity Meters, 2-CL-17, Photo Eye Lit, Repair Kit)	25,000	-	25,000	0%
Water and Ditch Assessments	156,000	960	155,040	1%
Water Lease (300 af)	255,000	-	255,000	0%
Tools	4,000	-	4,000	0%
Leased Pueblo Reservoir Lease & Outlet	70,735	-	70,735	0%
Equipment Meter Supplies/Meter Kits	20,000	1,712	18,288	9%
Lower Fountain Creek	12,200	-	12,200	0%
Total Water System	<u>\$ 1,431,935</u>	<u>\$ 27,370</u>	<u>\$ 1,404,565</u>	<u>2%</u>
Total Expenditures	<u>\$ 2,575,942</u>	<u>\$ 132,828</u>	<u>\$ 2,443,116</u>	<u>5%</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>\$ 1,328,458</u>	<u>\$ 88,861</u>	<u>\$ (1,239,597)</u>	

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

Wastewater Operations

For the One Month Ending January 31, 2024

Unaudited

	2024 Budget	YTD Actual	Variance Favorable (Unfavorable)	Percent of Budget (YTD 8%)
REVENUE				
Sewer Revenue	\$ 2,496,230	\$ 193,304	\$ (2,302,926)	8%
Contract Sewer and Water Service - Forest Lakes	121,000	25,563	(95,437)	21%
Miscellaneous	30,000	1,252	(28,748)	4%
Total Revenue	\$ 2,647,230	\$ 220,119	\$ (2,427,111)	8%
EXPENDITURES				
<u>Administrative</u>				
<u>Salaries and Benefits</u>				
Salaries/Wages	\$ 575,503	\$ 44,178	\$ 531,325	8%
Overtime/On-call	19,713	1,308	18,405	7%
Unemployment Insurance	1,000	91	910	9%
Workers' Compensation Insurance	6,000	7,564	(1,564)	126%
Health and Dental Insurance	100,177	8,634	91,543	9%
Employer's FICA	36,905	2,813	34,093	8%
Employer's Medicare	8,633	658	7,975	8%
Retirement	29,760	1,459	28,302	5%
Life and Disability Insurance	6,368	471	5,897	7%
Total Salaries and Benefits	\$ 784,057	\$ 67,173	\$ 716,886	9%
<u>Professional Services</u>				
Professional Services- Engineering	\$ 30,000	\$ -	\$ 30,000	0%
Professional Services-Public Relations	20,000	-	20,000	0%
Professional Services/Amcobi/National Meter	60,000	4,692	55,308	8%
Development Services/Monson, Cummins & Shoheit	85,000	-	85,000	0%
Total Professional Services	\$ 195,000	\$ 4,692	\$ 190,308	2%
<u>Administrative</u>				
Accounting Services	\$ 31,000	\$ -	\$ 31,000	0%
Audit Fees	8,000	-	8,000	0%
Conference, Class and Education	5,750	467	5,284	8%
Dues, Publications and Subscriptions	4,500	-	4,500	0%
Collection Expense	-	-	-	0%
IT Support	25,850	1,424	24,426	6%
Office Equipment and Supplies	1,000	61	940	6%
Postage	750	-	750	0%
Publication - Legal Notice	100	-	100	0%
Repairs and Maintenance	-	-	-	0%
Telephone Service	8,500	596	7,904	7%
Travel and Meeting Expense	1,000	-	1,000	0%
Office Overhead (COA, utilities, rent, etc.)	7,000	514	6,486	7%
Clothing Uniform Rental and Safety Equipment	5,000	-	5,000	0%
General Insurance	30,000	29,641	359	99%
Vehicle Expense	35,000	867	34,134	2%

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

Wastewater Operations

For the One Month Ending January 31, 2024

Unaudited

	2024 Budget	YTD Actual	Variance Favorable (Unfavorable)	Percent of Budget (YTD 8%)
Bank Charges	500	25	475	5%
Miscellaneous	1,000	-	1,000	0%
Total General Administration	\$ 164,950	\$ 33,594	\$ 131,357	20%
Total General Administrative	\$ 1,144,007	\$ 105,458	\$ 1,038,551	9%
<u>Wastewater System</u>				
Wastewater TF/Donala/IGA	\$ 957,838	\$ -	\$ 957,838	0%
Repairs and Maintenance	10,000	-	10,000	0%
Tools	7,000	-	7,000	0%
Wastewater-Engineering	-	-	-	0%
Operating Supplies	1,000	-	1,000	0%
Transit Loss	9,000	-	9,000	0%
Total Wastewater System	\$ 984,838	\$ -	\$ 984,838	0%
<u>Wastewater System/Collections</u>				
Engineering	\$ 10,000	\$ -	\$ 10,000	0%
Tools	5,000	-	5,000	0%
Supplies/Uniforms	10,000	-	10,000	0%
Repairs and Maintenance	25,000	-	25,000	0%
Fuel	10,000	-	10,000	0%
Vehicle Maintenance	2,500	-	2,500	0%
Video Collection System-Annual (2 Zones and Commercial)	-	-	-	0%
Total Wastewater System/Collections	\$ 62,500	\$ -	\$ 62,500	0%
Total Expenditures	\$ 2,191,345	\$ 105,458	\$ 2,085,889	5%
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	\$ 455,885	\$ 114,661	\$ (341,224)	

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

For the One Month Ending January 31, 2024

Unaudited

	2024 Budget	YTD Actual	Variance Favorable (Unfavorable)	Percent of Budget (YTD 8%)
REVENUE				
Renewable Water Fee	\$ 463,386	\$ 15,554	\$ (447,832)	3%
Water Lease- Comanche	186,775	15,356	(171,419)	8%
Interest	200,000	29,816	(170,184)	15%
Total Revenue	\$ 850,161	\$ 60,726	\$ (789,435)	7%
Debt Service				
Paying Agent Fees and Accrued Interest	\$ 5,000	\$ 1,000	\$ 4,000	20%
CWCB Loan Interest	90,000	-	90,000	0%
2018 Bond Issue- Debt Service	664,350	-	664,350	0%
2020B Bonds- Debt Service	642,850	-	642,850	0%
2020A Bond Issue- Debt Service	890,494	-	890,494	0%
Total Debt Service	\$ 2,292,694	\$ 1,000	\$ 2,291,694	0%
OTHER FINANCING SOURCES				
Transfer from other funds	\$ 800,000	\$ 64,000	\$ (736,000)	8%
Total Other Financing Sources	\$ 800,000	\$ 64,000	\$ (736,000)	8%
EXCESS OF REVENUE OVER (UNDER)				
EXPENDITURES	\$ (642,533)	\$ 123,726	\$ 766,259	

CAPITAL PROJECTS FUNDS

January 31, 2024

TRIVIEW METROPOLITAN DISTRICT
CAPITAL PROJECTS FUND - GENERAL
Budget Status Report - GAAP Basis
For the One Month Ending January 31, 2024
 Unaudited

	2024 Budget	YTD Actual	Variance Favorable (Unfavorable)	Percent of Budget (YTD 8%)
REVENUE				
Insurance Reimbursement	\$ 8,000	\$ -	\$ (8,000)	0%
Total Revenue	\$ 8,000	\$ -	\$ (8,000)	0%
EXPENDITURES				
<u> Vehicles and Equipment Utilities</u>				
and for Office Building	\$ 500,000	\$ -	\$ 500,000	0%
lawn Mower	10,000	-	10,000	0%
Shop Tool	3,000	1,540	1,460	51%
Intertrack Edger Attachment	5,000	-	5,000	0%
Replace Traffic Signal Controller - Leather Chaps/Higby	8,000	-	8,000	0%
Low Crew Trailer	9,500	-	9,500	0%
Lettercat Turf Sweeper	13,500	14,100	(600)	104%
Shop Safety Cabinets - Pesticides	4,000	4,433	(433)	111%
Arrow Board - Traffic Control - Used	6,000	-	6,000	0%
Material Storage Facility	20,000	-	20,000	0%
Total Vehicles and Equipment	\$ 579,000	\$ 20,073	\$ 558,927	3%
<u> Park and Street Improvements</u>				
Road Improvements Program	\$ 500,000	\$ -	500,000	0%
Higby Road - Design and Construction	1,600,000	-	1,600,000	0%
Landscape Improvements - Leather Chaps and Creekside	150,000	-	150,000	0%
Baseline Controller	15,000	-	15,000	0%
Playground Improvements Burke Hollow Park	150,000	85,682	64,318	57%
Plans for Liquid Brine	12,000	11,387	613	95%
Sanctuary Park Reimbursement	1,000,000	-	1,000,000	0%
Total Park and Street Improvements	\$ 3,427,000	\$ 97,069	\$ 3,329,931	3%
Total Expenditures - District Capital	\$ 4,006,000	\$ 117,142	\$ 3,888,858	3%
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	\$ (3,998,000)	\$ (117,142)	\$ 3,880,858	
<u> OTHER FINANCING SOURCES (USES)</u>				
Transfer from General Fund	\$ 2,398,000	\$ 117,142	\$ (2,280,858)	5%
Higby Road - Developer Contribution - Escrow	1,600,000	-	(1,600,000)	0%
Total Other Financing Sources (Uses)	\$ 3,998,000	\$ 117,142	\$ (3,880,858)	3%
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	

GENERAL FUND

**Check Register
January 2024**

CAPITAL PROJECTS FUND - ENTERPRISE

Budget Status Report - GAAP Basis

For the One Month Ending January 31, 2024

Unaudited

	2024 Budget	YTD Actual	Variance Favorable (Unfavorable)	Percent of Budget (YTD 8%)
REVENUE				
Water Tap Fees	\$ 903,000	\$ 36,120	\$ (866,880)	4%
Sewer Tap Fees	525,000	21,000	(504,000)	4%
Water/Sewer Impact Fee	37,500	1,500	(36,000)	4%
Renewable Water Fee	807,600	27,652	(779,948)	3%
Admin Fee	45,000	1,500	(43,500)	3%
Lease Revenue (FMIC)	25,000	-	(25,000)	0%
Effluent Paid-AGUA/Woodmoor	50,000	9,491	(40,509)	19%
Review and Comment Fee	25,000	1,500	(23,500)	6%
Western Interceptor	-	8,775	8,775	0%
Water Infrastructure Agreement Fee Homeplace Ranch	500,000	-	(500,000)	0%
Wastewater Treatment Fees Homeplace Ranch	300,000	-	(300,000)	0%
ARPA Grant	250,000	-	(250,000)	0%
NDS - Forest Lakes/Purchase Participation Agreement	798,025	227,723	(570,302)	29%
Miscellaneous Income-Stonewall Lease	36,000	33,150	(2,850)	92%
AGRA - Excelsior Culver	84,000	-	(84,000)	0%
Payment in Lieu of Water Rights	100,000	-	(100,000)	0%
Total Revenue	\$ 4,486,125	\$ 368,411	\$ (4,117,714)	8%
EXPENDITURES				
<u>Vehicles and Equipment Utilities</u>				
Camera Van - Outfit with Equipment	\$ 53,500	\$ -	\$ 53,500	0%
Land for Office Building	500,000	-	500,000	0%
Total Vehicles and Equipment	\$ 553,500	\$ -	\$ 553,500	0%
<u>Wells</u>				
Replace VFD for Well D-1 and A-1	\$ 144,000	\$ -	\$ 144,000	0%
A-4 Pump and Motor and Transfuser	35,000	-	35,000	0%
Total Wells	\$ 179,000	\$ -	\$ 35,000	0%
<u>Water Improvements</u>				
Tank Design	\$ 250,000	\$ -	\$ 250,000	0%
AOS-WRSAF/CSU	564,393	-	564,393	0%
NMCI-Wastewater Design and Permitting	350,000	-	350,000	0%
AVIC Bale Change Case - Brownstein	300,000	-	300,000	0%
FMIC Change Case	50,000	-	50,000	0%
Excelsior Change Case - Cummins	50,000	-	50,000	0%
Excelsior Exchange Case	50,000	-	50,000	0%
Excelsior Ditch at Nyberg Rd.	340,000	-	340,000	0%
AVIC Augmentation Station	2,500,000	-	2,500,000	0%
MI-PB Infrastructure Project	226,002	-	226,002	0%
Stonewall Springs	-	269	(269)	0%
Stonewall- Pueblo Reservoir	-	12,200	(12,200)	0%
Northern Delivery System Pipeline Construction Project	4,500,000	-	4,500,000	0%
Total Water Improvements	\$ 9,180,395	\$ 12,469	\$ 9,167,926	0%
Total Expenditures - Enterprise Capital	\$ 9,912,895	\$ 12,469	\$ 9,756,426	0%
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	\$ (5,426,770)	\$ 355,942	\$ 5,638,712	
OTHER FINANCING SOURCES (USES)				
Transfer from Enterprise Fund	\$ 4,750,768	\$ -	\$ (4,750,768)	0%
MI-PB - Escrow	226,002	-	(226,002)	0%
CWCB Loan Proceeds	450,000	-	(450,000)	0%
Total Other Financing Sources (Uses)	\$ 5,426,770	\$ -	\$ (5,426,770)	0%
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES	\$ -	\$ 355,942	\$ 211,942	