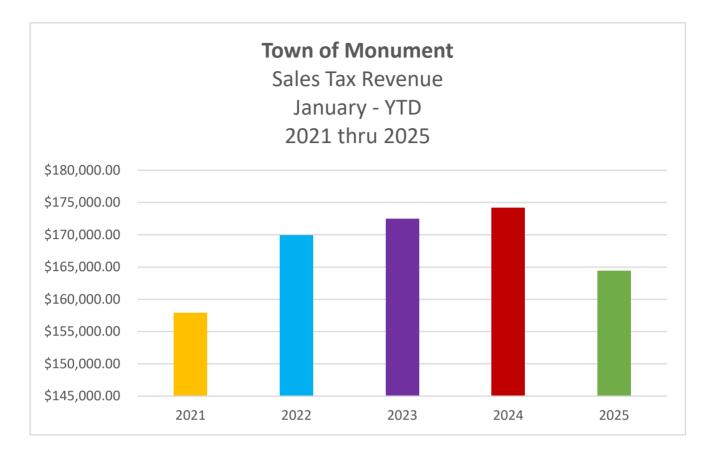


## **TRIVIEW METROPOLITAN DISTRICT Financial Statements** February 2025 Unaudited

# TOWN OF MONUMENT Sales Tax Share Year to Date – January 2025 with 2021, 2022, 2023 and 2024



Town letter noted that the January Sales Tax figure was low due to a number of delinquent tax filings for the month.

## **CASH POSITION** February 28, 2025

Cash Position - 2025

	Balance												
Fund/Account		I 25	F.1. 25	Man 25	1	M 25	1	I-1 25	1	S 35	0.4.25	No. 25	D., 25
	Dec-24	<u>Jan-25</u>	Feb-25	<u>Mar-25</u>	<u>Apr-25</u>	<u>May-25</u>	<u>Jun-25</u>	<u>Jul-25</u>	Aug-25	Sep-25	<u>Oct-25</u>	<u>Nov-25</u>	Dec-25
General/Enterprise Funds Cash Accounts													
<u>General Fund - Checking Account</u> KeyBank #1567	32,048	25,470	618	0	0	0	0	0	0	0	0	0	0
Enterprise Fund - Checking Account	52,048	23,470	018	0	0	0	0	0	0	0	0	0	0
KeyBank #1575	56	56	0	0	0	0	0	0	0	0	0	0	0
General Fund - Sanctuary Park Checking Account	50	50	0	0	0	0	0	0	0	0	0	0	0
Vectra Bank #7357	10,212	9,649	13,694	0	0	0	0	0	0	0	0	0	0
General/Enterprise Operating Account	10,212	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	10,00	0	Ũ	0	0	Ŭ	0	0	0	0	Ū
Vectra Bank #0022	323,477	130,515	225,788	0	0	0	0	0	0	0	0	0	0
General/Enterprise Funds Cash Accounts	365,793	165,690	240,100	0	0	0	0	0	0	0	0	0	0
<b>General/Enterprise Fund Investment Accounts</b>													
General/Enterprise Sweep Account													
Vectra Bank #0550	819,761	488,008	477,642	0	0	0	0	0	0	0	0	0	0
General Fund Investment Account - Sales Tax Revenue													
ColoTrust #8002	3,555,389	3,596,252	3,154,124	0	0	0	0	0	0	0	0	0	0
Enterprise Fund Reserve Account	-,,-	-,	-,										
ColoTrust #8001	960,977	964,671	967,987	0	0	0	0	0	0	0	0	0	0
Enterprise Fund - Money Market	,	,,											
KeyBank #7892	6	6	6	0	0	0	0	0	0	0	0	0	0
Tap Fee Escrow Account													
ColoTrust #8003	894	898	901	0	0	0	0	0	0	0	0	0	0
Escrow Account-Renewable Water Fees													
ColoTrust #8004 - GL #500-100-102.06	2,016,041	2,023,790	2,030,746	0	0	0	0	0	0	0	0	0	0
Escrow Account-Sewer and Water Impact Fees													
ColoTrust #8006	815,623	818,757	821,572	0	0	0	0	0	0	0	0	0	0
General/Enterprise Fund Investment Accounts	8,168,691	7,892,382	7,452,978	0	0	0	0	0	0	0	0	0	0
Capital Projects Fund Accounts													
Capital Projects Fund Checking Account													
KeyBank #2516	940	403	17,459	0	0	0	0	0	0	0	0	0	0
Capital Projects Fund Checking Account													
Vectra Bank #0030	15,619	0	0	0	0	0	0	0	0	0	0	0	0
Capital Projects Fund Sweep Account													
Vectra Bank #0568	1,307,405	642,353	724,903	0	0	0	0	0	0	0	0	0	0
Capital Projects Fund-General-Higby Escrow													
KeyBank #9922	654,854	654,854	638,005	0	0	0	0	0	0	0	0	0	0
<b>Capital Projects Fund Cash Accounts</b>	1,978,818	1,297,610	1,380,367	0	0	0	0	0	0	0	0	0	0
Bond Accounts - Restricted													
2016 Bond Funds - Restricted													
Series 2016 Bond Fund													
BOK Financial	2,069,788	2,076,977	2,084,520	0	0	0	0	0	0	0	0	0	0
Source 2016 Descense Fund (Duon outer To-)													
<u>Series 2016 Revenue Fund - (Property Tax)</u> BOK Financial	0	509	513	0	0	0	0	0	0	0	0	0	0
	0	509	513	0	0	0	0	0	0	0	0	0	0
Bond Funds - Totals - Restricted	2,069,788	2,077,486	2,085,033	0	0	0	0	0	0	0	0	0	0
Total Cash - All Funds	12,583,090	11,433,168	11,158,478	0	0	0	0	0	0	0	0	0	0
Month to Month Change		(1,149,922)	(274,690)	0	0	0	0	0	0	0	0	0	0
		(-,,,,,==)	(=: 1,070)	v	5	Note 1	Ŭ	5	0	5	5	5	0
							Destricted Acc	ounte					

Restricted Accounts

# **FUND BALANCE SUMMARY**

February 28, 2025

## February 28, 2025

**Fund Summary** 

#### **GENERAL FUND**

	Public '	Works/ Streets	Parks a	nd Open Space	De	bt Service	Total	
Total Revenue	\$	666,343	\$	353,897	\$	926,308	\$	1,946,548
Total Expenditures		387,128		206,068		18,011		611,206
Net Excess (Deficiency)	\$	279,215	\$	147,829	\$ 908,297		\$	1,335,342
			Les	ss: Transfer to Ca	pital Proj	ects Fund	\$	169,583
				Transfer to En	terprise l	Fund	\$	133,000
				Net Excess (Def	ficiency)	- 2025	\$	1,032,759
	Be	ginning Fund Bal	ance - Jan	uary 1, 2025 -un	restricte	d - Unaudited	\$	6,429,816
				Less: Debt Se	rvice - R	estricted	\$	908,297
		Ending	g Fund Bal	ance - February	\$	6,554,277		

### WATER AND WASTEWATER ENTERPRISE FUND

	Wate	r Operations	Wastewa	Wastewater Operations Debt Service				Total		
Total Revenue	\$	541,333	\$	481,827	\$	117,728	\$	1,140,887		
Transfer from General Fund		-		-		133,000		133,000		
Total Expenditures		780,072		327,169		-		1,107,240		
Net Excess (Deficiency)	\$	(238,739)	\$	154,658	\$	250,728	\$	166,647		
			Le	ss: Transfer to Caj Net Excess (Def			\$\$	353,597 (186,950)		
		Begin	ning Fund	Balance - Janua	.,		\$	5,033,010		
		Ending	g Fund Bal	ance - February	28, 2025	- unrestricted	\$	4,846,060		

### **CAPITAL PROJECTS - GENERAL FUND**

		Total
Total Revenue		\$ -
Plus: Transfer from General Fund		169,583
Higby Road Escrow		-
Total Expenditures		 (169,583)
	Net Excess (Deficiency)	\$ -
	Beginning Fund Balance - January 1, 2025	\$ 
	Ending Fund Balance - February 28, 2025 - unrestricted	\$ -

#### **CAPITAL PROJECTS - ENTERPRISE FUND**

		Total
Total Revenue		\$ 335,359
Plus:		
Transfer from Enterprise Fund		353,597
Total Expenditures		 (688,956)
	Net Excess (Deficiency)	\$ -
	Beginning Fund Balance - January 1, 2025- unrestricted	\$ 
	Ending Fund Balance - February 28, 2025 - unrestricted	\$ -

# GENERAL FUND Cost Allocation

February 28, 2025

#### GENERAL FUND

#### **PUBLIC WORKS/STREETS**

#### For the Two Months Ending February 28, 2025

	Unaudited						
		2025 Budget		YTD Actual	]	Variance Favorable Infavorable)	Percent of Budget (YTD 17%)
REVENUE							
Sales Tax/IGA/Town - Estimated	\$	1,782,000	\$	240,511	\$	(1,541,489)	13%
Property Tax - Operations		775,780		278,863		(496,917)	36%
Property Tax/IGA/Town		297,031		-		(297,031)	0%
Specific Ownership Tax		215,160		40,133		(175,027)	19%
Auto Tax/IGA/Town - Estimated		141,900		31,199		(110,701)	22%
Interest		145,200		18,357		(126,843)	13%
Drainage Impact Fees		103,125		9,625		(93,500)	9%
Road and Bridge Fees		300,000		28,000		(272,000)	9%
Forest Lakes- Streets/ Parks Maintenance Revenue		75,000		4,745		(70,256)	6%
Use Tax - Construction Material		198,000		11,951		(186,049)	6%
Use Tax - Town		16,500		536		(15,964)	3%
Miscellaneous - (includes Safety Grant)		26,400		2,424		(23,976)	9%
Total Revenue	\$	4,076,096	\$	666,343	\$	(3,409,752)	16%
EXPENDITURES							
Legislative							
Directors' Fees	\$	6,930	\$	528	\$	6,402	8%
FICA and Unemployment		554		46		508	8%
Workers Compensation Insurance		33		30		3	90%
Total Legislative	\$	7,517	\$	604	\$	6,914	8%
General and Administrative							
Salaries and Benefits							
Salaries/Wages	\$	149,441	\$	26,911	\$	122,530	18%
Unemployment Insurance		412		295		117	72%
Workers' Compensation Insurance		759		954		(195)	126%
Health and Dental Insurance		16,031		3,083		12,948	19%
Employer's FICA		8,588		1,651		6,937	19%
Employer's Medicare		2,008		394		1,614	20%
Retirement		6,927		636		6,290	9%
Life and Disability Insurance		1,558		218		1,340	14%
Total Salaries and Benefits	\$	185,723	\$	34,141	\$	151,582	18%
Professional Services		· · · ·					
Professional Services-Engineering	\$	33,000	\$	5,325	\$	27,675	16%
Professional Services-Public Relations	ψ	16,500	φ	2,423	ψ	14,077	15%
Professional Services-Lable Relations		10,500		2,423		(2,809)	0%
Legal Fees/Monson, Cummins & Shohet		6,600		2,007		6,600	0%
Legal Fees		49,500		11,017		38,483	22%
Total Professional Services	\$	105,600	\$	21,574	\$	84,026	22%
		105,000	Ψ	21,574	Φ	04,020	2070
General Administration							
Accounting Services	\$	45,012	\$	3,652	\$	41,360	8%
Audit Fees		9,900		-		9,900	0%
Conference, Class and Education		12,804		955		11,849	7%
Dues, Publications and Subscriptions		9,900		1,824		8,076	18%
Election		14,850		11,965		2,885	81%
IT Support		39,600		8,636		30,964	22%
••		, -		,		,	

#### GENERAL FUND

#### **PUBLIC WORKS/STREETS**

#### For the Two Months Ending February 28, 2025

		2025 Budget		YTD Actual	F	/ariance avorable ifavorable)	Percent of Budget (YTD 17%)
Office Equipment and Supplies		6,600		1,126		5,474	17%
Publication - Legal Notice		660		-		660	0%
Repairs and Maintenance		1,320		-		1,320	0%
Telephone Service		17,820		2,858		14,962	16%
Travel and Meeting Expense		3,960		398		3,562	10%
Office Overhead (COA, utilities, rent, etc.)		31,680		4,528		27,152	14%
General Insurance		42,534		36,229		6,305	85%
Tax Collection Expense - Operations		11,621		4,179		7,442	36%
Vehicle Expense		8,580		3,973		4,607	46%
Contingency/Emergency Reserves/Miscellaneous		6,600		1,922		4,678	29%
Total General Administration	\$	263,441	\$	82,246	\$	181,195	31%
Total General Administrative, Legislative and Professional Services	\$	562,282	\$	138,565	\$	423,717	25%
<u>Operations</u> <u>Salaries and Benefits- Streets and Parks</u> Salaries/Wages	\$	608,146	\$	119,923	\$	488,223	20%
Salaries/Wages - Seasonal	φ	26,400	ψ	-	ψ	26,400	0%
Overtime/On-call		29,700		8,554		20,400	29%
Unemployment Insurance		1,167		506		661	43%
Workers' Compensation Insurance		14,190		19,399		(5,209)	137%
Health and Dental Insurance		126,105		21,441		104,664	17%
Employer's FICA		38,387		8,004		30,383	21%
Employer's Medicare		8,978		1,872		7,106	21%
Retirement		30,957		5,128		25,828	17%
Life and Disability Insurance		6,415		1,098		5,317	17%
Total Salaries and Benefits - Streets and Parks	\$	890,445	\$	185,925	\$	704,520	21%
Streets Operations and Maintenance							
Operations and Maintenance - (includes Crack Seal)	\$	60,000	\$	3,059	\$	56,941	5%
Vehicle Maintenance/Plowing and Snow Removal		32,000		15,915		16,085	50%
Customer Sidewalk Repair		3,000		-		3,000	0%
District Sidewalk Repair/ADA Ramps		35,000		-		35,000	0%
Contract Snow Removal/Equipment Rental		-		-		-	0%
Streets- Engineering		3,000		-		3,000	0%
Engineering - TOM		1,000		-		1,000	0%
Fuel		20,000		4,917		15,083	25%
Contract Street Sweeping		18,000		-		18,000	0%
Bear Creek		-		-		-	0%
Sand and Salt for Roads		40,000		29,673		10,327	74%
Supplies		1,000		-		1,000	0%
Total Streets	\$	218,000	\$	53,564	\$	164,436	25%
Total Streets O & M	\$	1,108,445	\$	239,489	\$	868,956	22%
Lighting							
MVE Operation and Maintenance	\$	11,220	\$	1,806	\$	9,414	16%
Repair and Maintenance		1,980		-		1,980	0%

#### GENERAL FUND

#### **PUBLIC WORKS/STREETS**

#### For the Two Months Ending February 28, 2025

	2025 Budget		YTD Actual		]	Variance Favorable nfavorable)	Percent of Budget (YTD 17%)
Total Lighting	\$	13,200	\$	1,806	\$	11,394	14%
Signage							
Repairs and Maintenance	\$	13,200	\$	1,991	\$	11,209	15%
Total Signage	\$	13,200	\$	1,991	\$	11,209	15%
Traffic Control							
Operation and Maintenance	\$	78,000	\$	5,277	\$	72,723	7%
Operation and Maintenance- Signal Repair		10,000		-		10,000	0%
Repairs and Maintenance - Striping		59,350		-		59,350	0%
Total Traffic Control	\$	147,350	\$	5,277	\$	142,073	4%
Drainage/Erosion Control							
Repairs and Maintenance (includes Concrete work)	\$	-	\$	-	\$	-	0%
Stormwater Pond Maintenance Repair		20,000		-		20,000	0%
Stormwater Inlet Maintenance		-		-		-	0%
Total Drainage/Erosion Control	\$	20,000	\$	-	\$	20,000	0%
Total Expenditures - Public Works/Streets	\$	1,864,477	\$	387,128	\$	1,477,349	21%
EXCESS OF REVENUE OVER (UNDER)							
EXPENDITURES	\$	2,211,618	\$	279,215	\$	(1,932,404)	

#### TRIVIEW METROPOLITAN DISTRICT GENERAL FUND PARKS AND OPEN SPACE For the Two Months Ending February 28, 2025

	Unau	idited				<b>D</b> (		
						Variance	Percent of Budgot	
		2025		YTD		Favorable	of Budget	
		Budget		Actual	(U	nfavorable)	(YTD 17%)	
REVENUE - Parks and Open Space Sales Tax/IGA/Town - Estimated	¢	010 000	¢	102 000	¢	(704.100)	120/	
	\$	918,000	\$	123,900	\$	(794,100) (255,987)	13%	
Property Tax - Operations		399,644		143,657			36% 0%	
Property Tax/IGA/Town		153,016		-		(153,016)		
Specific Ownership Tax		110,840		20,675		(90,165)	19% 9%	
Park, Rec and Landscape Fees		252,975		23,611		(229,364)		
Forest Lakes- Streets/ Parks Maintenance Revenue		75,000		4,745		(70,256)	6%	
Auto Tax/IGA/Town - Estimated		73,100		16,072		(57,028)	22%	
Interest Use Tax - Construction Material		74,800		9,457		(65,343)	13%	
Use Tax - Construction Material Use Tax- Town		102,000		6,156		(95,844)	6% 20/	
Ose Tax- Town Conservation Trust Fund		8,500		276		(8,224)	3% 0%	
		41,000		-		(41,000)		
Programing Fees - Sanctuary Park		6,000		4,100		(1,900)	68%	
Miscellaneous - (includes Safety Grant)	•	13,600	•	1,248	•	(12,352)	9%	
Total Revenue	\$	2,228,475	\$	353,897	\$	(1,874,579)	16%	
EXPENDITURES								
Legislative								
Directors' Fees	\$	3,570	\$	272	\$	3,298	8%	
FICA and Unemployment	ψ	286	ψ	272	ψ	262	8%	
Workers Compensation Insurance		17		15		202	90%	
Total Legislative	\$	3,873	\$	311	\$	3,562	8%	
i otar Elegislative	Φ	5,075	Φ	511	Ψ	5,502	070	
General and Administrative								
Salaries and Benefits								
Salaries/Wages	\$	76,985	\$	13,863	\$	63,122	18%	
Unemployment Insurance		212		152		60	72%	
Workers' Compensation Insurance		391		491		(100)	126%	
Health and Dental Insurance		8,258		1,588		6,670	19%	
Employer's FICA		4,424		850		3,574	19%	
Employer's Medicare		1,035		203		832	20%	
Retirement		3,568		328		3,241	9%	
Life and Disability Insurance		802		112		690	14%	
Total Salaries and Benefits	\$	95,676	\$	17,588	\$	78,088	18%	
Professional Services								
Professional Services-Engineering	\$	17,000	\$	2,743	\$	14,257	16%	
Professional Services-Public Relations		8,500		1,248		7,252	15%	
Professional Services-Rate Study		-		1,447		(1,447)	0%	
Legal Fees/Monson, Cummins & Shohet		3,400		-		3,400	0%	
Legal Fees		25,500		5,676		19,824	22%	
Total Professional Services	\$	54,400	\$	11,114	\$	43,286	20%	
General Administration								
Accounting Services	\$	23,188	\$	1,882	\$	21,306	8%	
Audit Fees	Ŷ	5,100	Ŷ		Ŷ	5,100	0%	
Conference, Class and Education		6,596		492		6,104	7%	
Dues, Publications and Subscriptions		5,100		939		4,161	18%	
Election		7,650		6,164		1,486	81%	
IT Support		20,400		4,449		15,951	22%	
Office Equipment and Supplies		3,400		580		2,820	17%	
Publication - Legal Notice		340		-		340	0%	
Repairs and Maintenance		680		-		680	0%	
Telephone Service		9,180		1,473		7,707	16%	
relephone bervice		2,100		1,7/3		,,,,,,,	10/0	

#### TRIVIEW METROPOLITAN DISTRICT GENERAL FUND PARKS AND OPEN SPACE For the Two Months Ending February 28, 2025

	Unauc	lited					
						ariance	Percent
		2025		YTD		avorable	of Budget
		Budget		Actual	(Un	favorable)	(YTD 17%)
Travel and Meeting Expense		2,040		205		1,835	10%
Office Overhead (COA, utilities, rent, etc.)		16,320		2,333		13,987	14%
General Insurance		21,911		18,663		3,248	85%
Tax Collection Expense - Operations		5,987		2,153		3,834	36%
Vehicle Expense		4,420		2,047		2,373	46%
Contingency/Emergency Reserves/Miscellaneous		3,400		990		2,410	29%
Total General Administration	\$	135,712	\$	42,369	\$	93,343	31%
Total Parks - Administrative, Professional Services, etc.	\$	289,660	\$	71,382	\$	218,278	25%
<b>Operations</b>							
Salaries and Benefits- Streets and Parks							
Salaries/Wages	\$	313,288	\$	61,779	\$	251,509	20%
Salaries/Wages - Seasonal		13,600		-		13,600	0%
Overtime/On-call		15,300		4,406		10,894	29%
Unemployment Insurance		601		261		340	43%
Workers' Compensation Insurance		7,310		9,993		(2,683)	137%
Health and Dental Insurance		64,963		11,045		53,918	17%
Employer's FICA		19,775		4,123		15,652	21%
Employer's Medicare		4,625		964		3,661	21%
Retirement		15,947		2,642		13,306	17%
Life and Disability Insurance		3,305		566		2,739	17%
Total Salaries and Benefits - Parks	\$	458,714	\$	95,779	\$	362,935	21%
Parks and Open Space O & M							
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		30,000		8,170		21,830	27%
Park Irrigation Water Payments		325,000		9,151		315,849	3%
Repair and Maintenance		110,000		17,129		92,871	16%
Supplies/Trees Replacement		6,000		143		5,857	2%
Tools		2,500		-		2,500	0%
Equipment and Projects		1,000		-		1,000	0%
Clothing and Safety Equipment		15,000		1,676		13,324	11%
Vehicle Expense- Fuel		20,000		62		19,938	0%
Sanctuary Park		300		619		(319)	206%
Back Flow Inspection		-		-		(	0%
ET 3 Year Subscription		-		-		-	0%
Total Parks and Open Space O & M	\$	528,300	\$	36,950	\$	491,350	7%
Total Parks O & M	\$	987,014	\$	132,729	\$	854,285	13%
Lighting							
MVE Operation and Maintenance	\$	5,780	\$	931	\$	4,849	16%
Repair and Maintenance	φ	1,020	Φ	751	ψ	1,020	0%
Total Lighting	\$	6,800	\$	931	\$	5,869	14%
	<u>}</u>		4		4		
Signage Repairs and Maintenance	\$	6,800	\$	1,026	\$	5,774	15%
Total Signage							
	<b>~</b>	6 800	¥.	1 11 / 6		5 / //	
Total Signago	\$	6,800	\$	1,026	\$	5,774	15%

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

#### For the Two Months Ending February 28, 2025

	2025 Budget	YTD Actual	1	Variance Favorable nfavorable)	Percent of Budget (YTD 17%)
Total Expenditures - Parks and Open Space	\$ 1,332,274	\$ 206,068	\$	1,126,207	15%
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	\$ 896,201	\$ 147,829	\$	(748,372)	

## TRIVIEW METROPOLITAN DISTRICT GENERAL FUND DEBT SERVICE

### For the Two Months Ending February 28, 2025

	Ullauulleu				
	2025 Budget	YTD Actual		Variance Favorable Infavorable)	Percent of Budget (YTD 17%)
REVENUE					
Property Tax	\$ 2,531,683	\$ 910,044	\$	(1,621,639)	36%
Interest - GO Bond	75,000	16,264		(58,736)	22%
Total Revenue	\$ 2,606,683	\$ 926,308	\$	(1,680,375)	36%
EXPENDITURES					
Administrative					
Tax Collection Expense	\$ 37,924	\$ 13,636	\$	24,288	36%
Total Administrative	\$ 37,924	\$ 13,636	\$	24,288	36%
Debt Service					
Bond Interest Payment	\$ 1,738,913	\$ -	\$	1,738,913	0%
Bond Principal Payment	885,000	-		885,000	0%
Paying Agent Fees	8,000	4,375		3,625	55%
Total Debt Service	\$ 2,631,913	\$ 4,375	\$	2,627,538	0%
Total Expenditures	\$ 2,669,837	\$ 18,011	\$	2,651,826	1%
EXCESS OF REVENUE OVER (UNDER)					
EXPENDITURES	\$ (63,154)	\$ 908,297	\$	971,451	

# **ENTERPRISE FUND Cost Allocation**

February 28, 2025

### Water Operations

#### For the Two Months Ending February 28, 2025

	Unaudited						
	2025 Budget			YTD Actual		Variance Favorable Infavorable)	Percent of Budget (YTD 17%)
REVENUE		Duuger					(1121770)
Water Revenue	\$	3,767,082	\$	247,522	\$	(3,519,560)	7%
Base Rate/Capital Improvement Fee	-	1,566,000	-	255,145	*	(1,310,855)	16%
Contract Sewer and Water Service - Forest Lakes		112,167		-		(112,167)	0%
Lot Inspection Fees		7,000		-		(7,000)	0%
Water Meter Kits		56,250		5,250		(51,000)	9%
Administrative Fee		176,400		27,162		(149,238)	15%
Miscellaneous		35,000		6,254		(28,747)	18%
Bulk Water Revenue		5,000		-		(5,000)	0%
Total Revenue	\$	5,724,899	\$	541,333	\$	(5,183,567)	9%
EXPENDITURES							
Administrative							
Salaries and Benefits							
Salaries/Wages	\$	606,365	\$	112,835	\$	493,531	19%
Overtime/On-call		20,000		3,568		16,433	18%
Unemployment Insurance		1,040		415		626	40%
Workers' Compensation Insurance		8,000		10,319		(2,319)	129%
Health and Dental Insurance		95,339		18,305		77,034	19%
Employer's FICA		38,381		7,201		31,180	19%
Employer's Medicare		8,978		1,684		7,294	19%
Retirement		30,951		4,625		26,326	15%
Life and Disability Insurance		5,161		974		4,187	19%
Total Salaries and Benefits	\$	814,214	\$	159,924	\$	654,291	20%
Professional Services							
Professional Services- Engineering	\$	30,000	\$	4,406	\$	25,594	15%
Professional Services-Public Relations		12,500		1,836		10,665	15%
Professional Services/Amcobi/National Meter		67,500		15,765		51,735	23%
Professional Services-Rate Study		-		2,128		(2,128)	0%
Development Services/Monson, Cummins & Shohet		75,000		7,991		67,009	11%
Total Professional Services	\$	185,000	\$	32,126	\$	152,875	17%
Administrative							
Accounting Services	\$	34,100	\$	2,767	\$	31,333	8%
Audit Fees		7,500		-		7,500	0%
Conference, Class and Education		5,750		603		5,148	10%
Dues, Publications and Subscriptions		4,500		1,482		3,019	33%
Election Expense		11,250		-		11,250	0%
IT Support		30,000		8,510		21,490	28%
Office Equipment and Supplies		1,000		326		675	33%
Postage		750		-		750	0%
Publication - Legal Notice		500		-		500	0%
Repairs and Maintenance		-		-		-	0%
Telephone Service		10,000		1,975		8,025	20%
Travel and Meeting Expense		500		83		418	17%
Office Overhead (COA, utilities, rent, etc.)		7,000		1,830		5,171	26%
Clothing Uniform Rental and Safety Equipment		5,500		1,004		4,496	18%
General Insurance		47,055		44,582		2,473	95%
Vehicle Expense		25,000		2,905		22,095	12%
Bank Charges		7,200		882		6,319	12%
Miscellaneous		1,000		-		1,000	0%

### Water Operations

#### For the Two Months Ending February 28, 2025

Unat	laitea						
						Variance	Percent
		2025 YTD			Favorable		of Budget
	Budget			Actual	(Unfavorable)		(YTD 17%)
Total General Administration	\$	198,605	\$	66,946	\$	131,659	34%
Total General Administrative	\$	1,197,819	\$	258,995	\$	938,824	22%
Water System							
Water Testing	\$	50,000	\$	4,649	\$	45,351	9%
Water/Accounting-Engineering		10,000		-		10,000	0%
Waste Disposal		1,000		-		1,000	0%
Sludge Disposal		20,000		-		20,000	0%
Gas Utilities		11,000		3,012		7,988	27%
Electric Utilities		200,000		17,193		182,807	9%
SCADA Support/Meter Calibration		21,000		492		20,508	2%
Repairs and Maintenance		300,000		30,904		269,096	10%
Storage Tank Maintenance		5,000		-		5,000	0%
Operating Supplies		30,000		8,007		21,993	27%
Bulk Chemical Supplies (Starting HMO Treatment)		9,735		3,003		6,732	31%
Lab Chemicals and Supplies		20,000		-		20,000	0%
Instrumentation (Turbidity Meters, 2-CL-17, Photo Eye Lit, Repair Kit)		15,000		-		15,000	0%
Tools		4,000		352		3,648	9%
Water and Ditch Assessments		162,000		149,335		12,665	92%
Water Lease (300 af)		6,000		-		6,000	0%
Leased Pueblo Reservoir Lease & Outlet		75,383		-		75,383	0%
Equipment Meter Supplies/Meter Kits		163,000		12,799		150,201	8%
Buena Vista Land Misc Expense		40,000		405		39,595	1%
CSU CTD Water (700 af)		2,131,174		290,926		1,840,248	14%
Lower Fountain Creek		12,943		-		12,943	0%
Total Water System	\$	3,287,235	\$	521,077	\$	2,766,158	16%
Total Expenditures	\$	4,485,054	\$	780,072	\$	3,704,982	17%
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	\$	1,239,846	\$	(238,739)	\$	(1,478,585)	

**Wastewater Operations** 

### For the Two Months Ending February 28, 2025

Z025         YTD         Favorable         of Budget           Budget         Actual         Unfavorable         (VTD 17%)           Sever Revenue         \$ 2,756,177         \$ 475,573         \$ (2,280,604)         17%           Contract Sever and Water Service - Forest Lakes         35,000         6,254         (28,747)         18%           Total Revenue         \$ 2,003,344         \$ 481,827         \$ (2,421,518)         17%           Contract Sever and Water Service - Forest Lakes         35,000         6,254         \$ (2,421,518)         17%           Contract Sever and Water Service - Forest Lakes         \$ 20,003,344         \$ \$ 481,827         \$ (2,421,518)         17%           Contract Sever and Water Service - Forest Lakes         \$ 20,000         3,568         16,433         18%           Unemployment Insurance         10,040         415         62         40%           Workers' Compensation Insurance         8,000         10,319         6,239         12,835         \$ 493,531         19%           Employer's FICA         38,381         7,201         31,180         19%           Engloyer's FICA         38,381         7,201         31,180         19%           Inferional Insurance         5,161         974         4,187 <th></th> <th>Chaudut</th> <th>cu</th> <th></th> <th></th> <th>v</th> <th>ariance</th> <th>Percent</th>		Chaudut	cu			v	ariance	Percent	
REVENUE         Image: Sever Revenue         Sevevenue         Sever Revenue         Sever Reven		2025 YTD							
Swor Revenue         S         2,756,177         \$         4,755,73         \$         (2,280,04)         17%           Contract Sewer and Water Service - Forest Lakes         112,167         -         (12,167)         0%           Total Revenue         S         2,093,314         \$         481,827         \$         (2,220,014)         18%           Miscellaroous         S         2,003,314         \$         481,827         \$         (2,2421,518)         17%           EXPENDITURES         Administrative         Salaries         20,000         3,568         16,433         18%           Unemployment Insurance         1,040         415         626         40%           Vorkers' Compensation Insurance         8,078         16,84         7,79,34         19%           Employer's HCA         35,331         16,84         7,294         19%           Enditional Denefits         S         814,214         S         564,291         20%           Total Salaries and Benefits         S         30,000         \$         4,466         2,25,594         15%           Unemployre HCA         S         30,000         \$         4,4187         19%           Total Salaries and Benefits         S			Budget		Actual	(Unfavorable)		•	
Contract Sever and Water Service - Forest Lakes         112,167         -         (112,167)         0%           Mineellaneous         32,903,344         \$ 481,827         \$ (28,747)         18%           Ministrative         Salaries and Benefits         5         \$ (24,21,518)         17%           Salaries and Benefits         S         20,000         3,568         \$ (493,531)         19%           Overtime/On-call         20,000         3,568         \$ (433,318)         16,433         18%           Morental Insurance         1,040         415         626         40%           Workers' Compensation Insurance         9,533         18,305         77,034         19%           Employer's FICA         33,811         7,201         31,180         19%           Employer's Medicare         8,0978         1,684         7,294         19%           Cott Statise's and Benefits         S         814,214         S         189,924         S         654,291         20%           Professional Services-Public Relations         5,161         974         4,187         19%         19%           Contaris and Benefits         S         814,214         S         189,924         S         654,291         20%	REVENUE								
Miseclianeous         35,000         6,254         (28,747)         18%           Total Revenue         \$ 2,903,344         \$ 481,827         \$ (2,421,518)         17%           EXPENDITURES         Administrative         Salaries/Wages         \$ 606,365         \$ 112,835         \$ 493,531         19%           Solaries/Wages         \$ 066,365         \$ 112,835         \$ 493,531         19%           Overtime/On-call         20,000         3,568         16,433         18%           Umemployment Insurance         8,000         10,319         (2,319)         129%           Unemployment Insurance         8,978         1,684         7,294         19%           Employer's Medicare         8,978         1,684         7,294         19%           Total Salaries and Benefits         \$ 814,214         \$ 159,924         \$ 654,291         20%           Professional Services-Public Relations         12,500         1,836         10,665         15%           Professional Services-Public Relations         12,500         1,836         10,665         15%           Professional Services-Match Relations         12,500         1,836         10,665         15%           Professional Services         Study         -         2,128	Sewer Revenue	\$	2,756,177	\$	475,573	\$	(2,280,604)	17%	
Total Revenue         \$ 2,903,344         \$ 481,827         \$ (2,421,518)         17%           EXPENDITURES         Administrative         Salaries and Benefits         Salaries	Contract Sewer and Water Service - Forest Lakes		112,167		-		(112,167)	0%	
EXPENDITURES         Administrative           Salaries and Benefits         Salaries Wages         \$ 606,365         \$ 112,835         \$ 493,531         19%           Overtime/On-call         20,000         3,568         16,433         18%           Unemployment Insurance         8,000         10,319         (2,319)         12%           Health and Dental Insurance         95,339         18,305         77,034         19%           Employer's HCA         38,811         7,201         31,180         19%           Employer's HCA         38,811         7,201         31,180         19%           Contariance         8,978         1,664         7,294         19%           Total Salaries and Benefits         S         814,214         S         159,924         S         654,291         20%           Professional Services-Public Relations         1,2,500         1,836         10,665         15%           Professional Services-Public Relations         2,128         (2,128)         0%           Development Services/Monson, Cummins & Shohet         7,500         7,575         51,735         17%           Administrative         5         18,200         3,2126         5 152,875         17%           Adven							<u>,                                     </u>	18%	
Administrative Salaries and Renefits           Salaries/Wages         \$ 060,365         \$ 112,835         \$ 493,531         19%           Overtime/On-call         20,000         3,568         16,433         18%           Unemployment Insurance         1,040         415         626         40%           Workers Compensation Insurance         95,339         18,305         77,034         19%           Employers FICA         38,381         7,201         31,180         19%           Employers FICA         38,381         7,201         31,180         19%           Chift and Dental Insurance         8,978         1,684         7,294         19%           Chift and Dentifits         \$ 8,978         1,684         7,294         19%           Total Salaries and Benefits         \$ 814,214         \$ 159,924         \$ 654,291         20%           Professional Services         Retirement         1,336         10,665         15%           Professional Services         Regineering         \$ 30,000         \$ 4,406         \$ 25,594         19%           Professional Services         Regineering         \$ 12,500         1,836         10,665         15%           Professional Serviceses/ Ancohi/National Meter         67,500 <th>Total Revenue</th> <th>\$</th> <th>2,903,344</th> <th>\$</th> <th>481,827</th> <th>\$</th> <th>(2,421,518)</th> <th>17%</th>	Total Revenue	\$	2,903,344	\$	481,827	\$	(2,421,518)	17%	
Administrative Salaries and Renefits           Salaries/Wages         \$ 066,365         \$ 112,835         \$ 493,531         19%           Overtime/On-call         20,000         3,568         16,433         18%           Unemployment Insurance         1,040         415         626         40%           Workers' Compensation Insurance         95,339         18,305         77,034         19%           Employer's FICA         38,381         7,201         31,180         19%           Employer's FICA         38,381         7,201         31,180         19%           Calf and Disability Insurance         5,161         974         4,187         19%           Total Salaries and Benefits         \$ 814,214         \$ 159,924         \$ 654,291         20%           Professional Services         Figures         67,500         1,765         51,735         23%           Professional Services-Rubic Relations         12,500         1,836         10.665         15%           Professional Services-Rubic Relations         12,500         1,836         10.665         15%           Professional Services-Rubic Relations         12,500         1,836         10.665         17%           Professional Services Rubic Relations         12,500 <td>EXPENDITURES</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	EXPENDITURES								
$\begin{tabular}{ c c c c c c c } \hline Salaries and Benefits \\ Salaries and Benefits \\ Salaries Wages & $ 606,365 $ $ 493,531 $ 19% \\ Overtime/(n-call $ 20,000 $ 3.568 $ 16,433 $ 18% \\ Unemployment Insurance $ 1,040 $ 415 $ 626 $ 04\% \\ workers 'Compensation Insurance $ 95,339 $ 18,305 $ 77,034 $ 19% \\ Employer's FICA $ 38,381 $ 7,201 $ 31,180 $ 19% \\ Employer's Medicare $ 95,339 $ 16,84 $ 7,294 $ 19% \\ Entriement $ 30,951 $ 4,625 $ 26,326 $ 15\% \\ Total Salaries and Benefits $ $ 814,214 $ 159,924 $ $ 654,291 $ 20\% \\ Professional Services - Engineering $ $ 30,000 $ $ 4,406 $ 25,594 $ 15\% \\ Professional Services - Engineering $ $ 30,000 $ $ 4,406 $ 25,594 $ 15\% \\ Professional Services - Rate Study $ - $ 2,128 $ (2,128) $ 0\% \\ Professional Services - Rate Study $ - $ 2,128 $ (2,128) $ 0\% \\ Professional Services - Rate Study $ - $ 2,128 $ (2,128) $ 0\% \\ Development Services - Rate Study $ - $ 2,128 $ (2,128) $ 0\% \\ Administrative $ $ $ 34,100 $ $ 2,767 $ $ 31,333 $ 8\% \\ Audit Fees $ $ 7,500 $ - $ 7,500 $ 0\% \\ Conference, Class and Education $ $ 5,750 $ 603 $ 5,148 $ 10\% \\ Dues, publications $ $ 1,2500 $ 1,482 $ 3,019 $ 33\% \\ Audit Fees $ $ $ 30,000 $ $ $ 4,400 $ $ 2,767 $ $ 31,333 $ 8\% \\ Audit Fees $ $ $ $ $ 34,100 $ $ $ 2,767 $ $ 31,333 $ 8\% \\ Audit Fees $ $ $ $ $ $ $ $ $ $ $ $ $ $ $ $ $ $ $									
$\begin{array}{c c c c c c c c c c c c c c c c c c c $									
$\begin{array}{c c c c c c c c c c c c c c c c c c c $	Salaries/Wages	\$	606,365	\$	112,835	\$	493,531	19%	
Workers' Compensation Insurance         8,000 $10,319$ $(2,319)$ $129\%$ Health and Dental Insurance         95,339         18,305         77,034         19%           Employer's Medicare         8,978         1,684         7,294         19%           Retirement         30,951         4,625         26,326         15%           Life and Disability Insurance         5,161         974         4,187         19%           Total Salaries and Benefits         5         814,214         5         159,924         5         654,291         20%           Professional Services-Public Relations         12,500         1,836         10,665         15%           Professional Services-Anacobi/National Meter         67,500         15,755         51,735         23%           Professional Services-Rate Study         -         2,128         (2,128)         0%           Development Services/Monson, Cummins & Shohet         75,000         7,991         67,009         11%           Addinistrative         -         2,128         3,019         33%           Audit Fees         7,500         -         7,500         -         7,500           Conference, Class and Education         5,750         603 <td></td> <td></td> <td>20,000</td> <td></td> <td>3,568</td> <td></td> <td>16,433</td> <td>18%</td>			20,000		3,568		16,433	18%	
Health and Dental Insurance       95,339       18,305       77,034       19%         Employer's FICA       38,381       7,201       31,180       19%         Employer's FICA       89,78       1,664       7,294       19%         Retirement       30,951       4,625       26,326       15%         Life and Disability Insurance       5       814,214       5       564,291       20%         Professional Services.       5       50,000       5       4,406       5       25,594       15%         Professional Services.       12,500       1,836       10,665       15%         Professional Services.       75,000       7,991       67,009       11%         Professional Services.       75,000       7,991       67,009       11%         Total Professional Services.       S       34,100       S       2,767       S       13,333       8%         Administrative       7,500       -       7,500       -       7,500       0%         Administrative       11,250       -       11,250       -       11,250       0%         Recounting Services       5       34,100       S       2,148       10%       20%         <	Unemployment Insurance		1,040		415		626	40%	
$\begin{array}{c c c c c c c c c c c c c c c c c c c $	Workers' Compensation Insurance		8,000		10,319		(2,319)	129%	
Employer's Medicare $8,978$ $1,684$ $7,294$ $19\%$ Retirement $30,951$ $4,625$ $26,326$ $15\%$ Life and Disability Insurance $5,161$ $974$ $4,187$ $19\%$ Total Salaries and Benefits $$$$ $$15,9324$ $$$$ $$654,291$ $20\%$ Professional Services-Public Relations $12,500$ $1,836$ $10,665$ $15\%$ Professional Services-Atte Study       - $2,128$ $(2,128)$ $0\%$ Development Services/Monson, Cummins & Shohet $75,000$ $7,991$ $67,009$ $11\%$ Total Professional Services $$$$ $$34,100$ $$$$ $2,767$ $$$$ $$1,333$ $8\%$ Administrative $$$$ $$34,100$ $$$$ $2,767$ $$$$ $$1,333$ $$8\%$ Audit Fees $$75,00$ $$$$ $$32,126$ $$152,875$ $17\%$ Administrative $$$$ $$$34,100$ $$$$ $$2,767$ $$$$ $$$1,333$ $$$%$ Accounting Services $$$$ $$$4,500$ $$$1,482$ $$$0\%$ $$$0\%$ </td <td>Health and Dental Insurance</td> <td></td> <td>95,339</td> <td></td> <td>18,305</td> <td></td> <td>77,034</td> <td>19%</td>	Health and Dental Insurance		95,339		18,305		77,034	19%	
Retirement $30,951$ $4,625$ $26,326$ $15\%$ Life and Disability Insurance $5,161$ $974$ $4,187$ $19\%$ Total Salaries and Benefits $$$$ $$159,924$ $$$$ $$654,291$ $20\%$ Professional Services- Engineering $$$$ $$30,000$ $$$$ $4,406$ $$$$ $$25,594$ $15\%$ Professional Services-Public Relations       12,500 $1,836$ 10,665 $15\%$ Professional Services-Rate Study       - $2,128$ $(2,128)$ $0\%$ Development Services/Nonson, Cummins & Shohet $75,000$ $7,909$ $67,009$ $11\%$ Total Professional Services $$$$ $34,100$ $$$$ $2,767$ $$$$ $31,333$ $8\%$ Addit Fees $7,500$ - $7,500$ $0\%$ $7,500$ $0\%$ Dues, Publications and Subscriptions $4,500$ $1,482$ $30,19$ $33\%$ $11,250$ $0\%$ Office Equipment and Supplies $1,000$ $32,66$ $675$ $33\%$ $6\%$ $75,50$ $10\%$ $20\%$ $20\%$	Employer's FICA		38,381		7,201		31,180	19%	
Life and Disability Insurance $5,161$ $974$ $4,187$ $19\%$ Total Salaries and Benefits $$$$ $$814,214$ $$$$ $$$$ $$654,291$ $20\%$ Professional Services- Professional Services-Public Relations $$$$ $$30,000$ $$$$ $$4,406$ $$$$ $$25,594$ $15\%$ Professional Services-Anteobi/National Meter $67,500$ $15,765$ $$51,735$ $223\%$ Professional Services-Kate Study       - $2,128$ $(2,128)$ $0\%$ Development Services/Monson, Cummins & Shohet $75,000$ $$7,500$ $$7,500$ $$15,755$ $$1735$ Administrative       Accounting Services $$$$ $$34,100$ $$$$ $$2,767$ $$$$ $$31,333$ $8\%$ Actif Fees $7,500$ - $7,500$ $$-7,500$ $0\%$ $$0\%$ $$0\%$ $$0\%$ $$0\%$ $$0\%$ $$1,481$ $$0\%$ $$0\%$ $$0\%$ $$0\%$ $$0\%$ $$0\%$ $$0\%$ $$0\%$ $$0\%$ $$0\%$ $$0\%$ $$0\%$ $$0\%$ $$1,020$ $$0\%$ $$0\%$ $$0\%$ $$0\%$ $$0\%$ <td>Employer's Medicare</td> <td></td> <td>8,978</td> <td></td> <td>1,684</td> <td></td> <td>7,294</td> <td>19%</td>	Employer's Medicare		8,978		1,684		7,294	19%	
Total Salaries and Benefits $$$$	Retirement		30,951		4,625		26,326	15%	
Professional ServicesProfessional Services-Public Relations\$ 30,000\$ 4,406\$ 25,59415%Professional Services-Public Relations12,5001,83610,66515%Professional Services-Rate Study $-$ 2,128(2,128)0%Development Services-Rate Study $-$ 2,128(2,128)0%Development Services/Monson, Cummins & Shohet $75,000$ $7,991$ $67,009$ 11%Total Professional Services\$ 34,100\$ 2,767\$ 31,3338%Administrative $85,000$ \$ 32,126\$ 152,87517%Administrative $75,000$ $ 7,500$ $ 7,500$ Accounting Services\$ 34,100\$ 2,767\$ 31,3338%Audit Fees $7,500$ $ 7,500$ $0\%$ Conference, Class and Education $5,750$ $603$ $5,148$ $10\%$ Dues, Publications and Subscriptions $4,500$ $1,482$ $3,019$ $33\%$ Election Expense $11,250$ $ 11,250$ $0\%$ IT Support $30,000$ $8,510$ $21,490$ $28\%$ Office Equipment and Supplies $1,000$ $326$ $675$ $33\%$ Publication - Legal Notice $500$ $ 500$ $0\%$ Repairs and Maintenance $   0\%$ Office Overhead (COA, utilities, rent, etc.) $7,000$ $1,830$ $5,171$ $26\%$ Clothing Uniform Rental and Safety Equipment $5,500$ $1,000$ $4,496$	Life and Disability Insurance		5,161		974		4,187	19%	
$\begin{array}{c c c c c c c c c c c c c c c c c c c $	Total Salaries and Benefits	\$	814,214	\$	159,924	\$	654,291	20%	
$\begin{array}{c c c c c c c c c c c c c c c c c c c $	Professional Services								
Professional Services-Public Relations12,5001,83610,66515%Professional Services/Amcobi/National Meter $67,500$ $15,765$ $51,735$ $23\%$ Professional Services/Monson, Cummins & Shohet $ 2,128$ $(2,128)$ $0\%$ Development Services/Monson, Cummins & Shohet $75,000$ $7,991$ $67,009$ $11\%$ Total Professional Services $$$ $34,100$ $$$ $32,2126$ $$$ $152,875$ $17\%$ Administrative $$$ $$$ $34,100$ $$$ $2,767$ $$$ $31,333$ $8\%$ Aduit Fees $7,500$ $ 7,500$ $0\%$ $7,500$ $0\%$ Conference, Class and Education $5,750$ $603$ $5,148$ $10\%$ Dues, Publications and Subscriptions $4,500$ $1,482$ $3,019$ $33\%$ Election Expense $11,250$ $ 11,250$ $0\%$ Office Equipment and Supplies $1,000$ $326$ $675$ $33\%$ Postage $750$ $ 7500$ $0\%$ Publication - Legal Notice $500$ $83$ $418$ $17\%$ Office Overhead (COA, utilities, rent, etc.) $7,000$ $1,830$ $5,171$ $26\%$ Clothing Uniform Rental and Safety Equipment $5,500$ $1,004$ $4,496$ $18\%$ General Insurance $22,000$ $2,905$ $22,095$ $12\%$ Weicel Expense $7,200$ $882$ $6,319$ $12\%$ Miscellaneous $1,000$ $ 1,000$ $0\%$ Tail Gen		\$	30,000	\$	4 406	\$	25 594	15%	
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Total Professional Services\$ 185,000\$ 32,126\$ 152,87517%Administrative Accounting Services\$ 34,100\$ 2,767\$ 31,3338%Audit Fees7,500-7,5000%Conference, Class and Education $5,750$ 603 $5,148$ 10%Dues, Publications and Subscriptions $4,500$ $1,482$ $3,019$ $33\%$ Election Expense11,250-11,2500%T Support $30,000$ $8,510$ $21,490$ $28\%$ Office Equipment and Supplies $1,000$ $326$ 675 $33\%$ Postage750-7500%Publication - Legal Notice $500$ - $500$ 0%Travel and Meeting Expense $10,000$ $1,975$ $8,025$ $20\%$ Travel and Meeting Expense $500$ $83$ $418$ $17\%$ Office Overhead (COA, utilities, rent, etc.) $7,000$ $1,830$ $5,171$ $26\%$ Clothing Uniform Rental and Safety Equipment $5,500$ $1,004$ $4,496$ $18\%$ General Insurance $25,000$ $2,905$ $22,095$ $12\%$ Bank Charges $7,200$ $882$ $6,319$ $12\%$ Miscellaneous $1,000$ $ 1,000$ $0\%$ Total General Administration $$ 198,605$ $$ 66,946$ $$ 131,659$ $34\%$	· · · · · · · · · · · · · · · · · · ·		75 000						
Accounting Services       \$ 34,100       \$ 2,767       \$ 31,333       8%         Audit Fees       7,500       -       7,500       0%         Conference, Class and Education       5,750       603       5,148       10%         Dues, Publications and Subscriptions       4,500       1,482       3,019       33%         Election Expense       11,250       -       11,250       0%         IT Support       30,000       8,510       21,490       28%         Office Equipment and Supplies       1,000       326       675       33%         Postage       750       -       750       0%         Repairs and Maintenance       -       -       750       0%         Travel and Meeting Expense       500       83       418       17%         Office Overhead (COA, utilities, rent, etc.)       7,000       1,830       5,171       26%         Clothing Uniform Rental and Safety Equipment       5,500       1,004       4,496       18%         General Insurance       47,055       44,582       2,473       95%         Vehicle Expense       25,000       2,905       22,095       12%         Bank Charges       7,200       882       6,319	*	\$		\$		\$		17%	
Accounting Services       \$ 34,100       \$ 2,767       \$ 31,333       8%         Audit Fees       7,500       -       7,500       0%         Conference, Class and Education       5,750       603       5,148       10%         Dues, Publications and Subscriptions       4,500       1,482       3,019       33%         Election Expense       11,250       -       11,250       0%         IT Support       30,000       8,510       21,490       28%         Office Equipment and Supplies       1,000       326       675       33%         Postage       750       -       750       0%         Repairs and Maintenance       -       -       750       0%         Travel and Meeting Expense       500       83       418       17%         Office Overhead (COA, utilities, rent, etc.)       7,000       1,830       5,171       26%         Clothing Uniform Rental and Safety Equipment       5,500       1,004       4,496       18%         General Insurance       47,055       44,582       2,473       95%         Vehicle Expense       25,000       2,905       22,095       12%         Bank Charges       7,200       882       6,319									
Audit Fees       7,500       -       7,500       0%         Conference, Class and Education       5,750       603       5,148       10%         Dues, Publications and Subscriptions       4,500       1,482       3,019       33%         Election Expense       11,250       -       11,250       0%         IT Support       30,000       8,510       21,490       28%         Office Equipment and Supplies       1,000       326       675       33%         Postage       750       -       750       0%         Publication - Legal Notice       500       -       500       0%         Repairs and Maintenance       -       -       -       0%         Travel and Meeting Expense       500       83       418       17%         Office Overhead (COA, utilities, rent, etc.)       7,000       1,830       5,171       26%         Clothing Uniform Rental and Safety Equipment       5,500       1,004       4,496       18%         General Insurance       47,055       44,582       2,473       95%         Vehicle Expense       25,000       2,905       22,095       12%         Bank Charges       7,200       882       6,319		¢	24.100	ф	0.000	¢	21.222	00/	
Conference, Class and Education         5,750         603         5,148         10%           Dues, Publications and Subscriptions         4,500         1,482         3,019         33%           Election Expense         11,250         -         11,250         0%           IT Support         30,000         8,510         21,490         28%           Office Equipment and Supplies         1,000         326         675         33%           Postage         750         -         750         0%           Publication - Legal Notice         500         -         500         0%           Repairs and Maintenance         -         -         -         0%           Telephone Service         10,000         1,975         8,025         20%           Travel and Meeting Expense         500         83         418         17%           Office Overhead (COA, utilities, rent, etc.)         7,000         1,830         5,171         26%           Clothing Uniform Rental and Safety Equipment         5,500         1,004         4,496         18%           General Insurance         47,055         44,582         2,473         95%           Vehicle Expense         25,000         2,905         22,095 </td <td>-</td> <td>\$</td> <td></td> <td>\$</td> <td>2,767</td> <td>\$</td> <td></td> <td></td>	-	\$		\$	2,767	\$			
Dues, Publications and Subscriptions       4,500       1,482       3,019       33%         Election Expense       11,250       -       11,250       0%         IT Support       30,000       8,510       21,490       28%         Office Equipment and Supplies       1,000       326       675       33%         Postage       750       -       750       0%         Publication - Legal Notice       500       -       500       0%         Repairs and Maintenance       -       -       -       0%         Telephone Service       10,000       1,975       8,025       20%         Travel and Meeting Expense       500       83       418       17%         Office Overhead (COA, utilities, rent, etc.)       7,000       1,830       5,171       26%         Clothing Uniform Rental and Safety Equipment       5,500       1,004       4,496       18%         General Insurance       47,055       44,582       2,473       95%         Vehicle Expense       25,000       2,905       12%         Bank Charges       7,200       882       6,319       12%         Miscellaneous       1,000       -       1,000       0%					-				
Election Expense       11,250       -       11,250       0%         IT Support       30,000       8,510       21,490       28%         Office Equipment and Supplies       1,000       326       675       33%         Postage       750       -       750       0%         Publication - Legal Notice       500       -       500       0%         Repairs and Maintenance       -       -       0%         Telephone Service       10,000       1,975       8,025       20%         Travel and Meeting Expense       500       83       418       17%         Office Overhead (COA, utilities, rent, etc.)       7,000       1,830       5,171       26%         Clothing Uniform Rental and Safety Equipment       5,500       1,004       4,496       18%         General Insurance       47,055       44,582       2,473       95%         Vehicle Expense       25,000       2,905       22,095       12%         Bank Charges       7,200       882       6,319       12%         Miscellaneous       1,000       -       1,000       0%         Total General Administration       \$       198,605       \$       66,946       \$									
IT Support       30,000       8,510       21,490       28%         Office Equipment and Supplies       1,000       326       675       33%         Postage       750       -       750       0%         Publication - Legal Notice       500       -       500       0%         Repairs and Maintenance       -       -       0%         Telephone Service       10,000       1,975       8,025       20%         Travel and Meeting Expense       500       83       418       17%         Office Overhead (COA, utilities, rent, etc.)       7,000       1,830       5,171       26%         Clothing Uniform Rental and Safety Equipment       5,500       1,004       4,496       18%         General Insurance       47,055       44,582       2,473       95%         Vehicle Expense       25,000       2,905       12%         Bank Charges       7,200       882       6,319       12%         Miscellaneous       1,000       -       1,000       0%         Total General Administration       \$ 198,605       \$ 66,946       \$ 131,659       34%	· · ·				1,482				
Office Equipment and Supplies       1,000       326       675       33%         Postage       750       -       750       0%         Publication - Legal Notice       500       -       500       0%         Repairs and Maintenance       -       -       0%         Telephone Service       10,000       1,975       8,025       20%         Travel and Meeting Expense       500       83       418       17%         Office Overhead (COA, utilities, rent, etc.)       7,000       1,830       5,171       26%         Clothing Uniform Rental and Safety Equipment       5,500       1,004       4,496       18%         General Insurance       47,055       44,582       2,473       95%         Vehicle Expense       25,000       2,905       12%         Bank Charges       7,200       882       6,319       12%         Miscellaneous       1,000       -       1,000       0%         Total General Administration       \$       198,605       \$       66,946       \$       131,659       34%	1		,		- 9 510		,		
Postage       750       -       750       0%         Publication - Legal Notice       500       -       500       0%         Repairs and Maintenance       -       -       0%         Telephone Service       10,000       1,975       8,025       20%         Travel and Meeting Expense       500       83       418       17%         Office Overhead (COA, utilities, rent, etc.)       7,000       1,830       5,171       26%         Clothing Uniform Rental and Safety Equipment       5,500       1,004       4,496       18%         General Insurance       47,055       44,582       2,473       95%         Vehicle Expense       25,000       2,905       22,095       12%         Bank Charges       7,200       882       6,319       12%         Miscellaneous       1,000       -       1,000       0%         Total General Administration       \$       198,605       \$       66,946       \$       131,659       34%									
Publication - Legal Notice       500       -       500       0%         Repairs and Maintenance       -       -       -       0%         Telephone Service       10,000       1,975       8,025       20%         Travel and Meeting Expense       500       83       418       17%         Office Overhead (COA, utilities, rent, etc.)       7,000       1,830       5,171       26%         Clothing Uniform Rental and Safety Equipment       5,500       1,004       4,496       18%         General Insurance       47,055       44,582       2,473       95%         Vehicle Expense       25,000       2,905       22,095       12%         Bank Charges       7,200       882       6,319       12%         Miscellaneous       1,000       -       1,000       0%         Total General Administration       \$       198,605       \$       66,946       \$       131,659       34%					520				
Repairs and Maintenance       -       -       0%         Telephone Service       10,000       1,975       8,025       20%         Travel and Meeting Expense       500       83       418       17%         Office Overhead (COA, utilities, rent, etc.)       7,000       1,830       5,171       26%         Clothing Uniform Rental and Safety Equipment       5,500       1,004       4,496       18%         General Insurance       47,055       44,582       2,473       95%         Vehicle Expense       25,000       2,905       22,095       12%         Bank Charges       7,200       882       6,319       12%         Miscellaneous       1,000       -       1,000       0%         Total General Administration       \$       198,605       \$       66,946       \$       131,659       34%	-				-				
Telephone Service10,0001,9758,02520%Travel and Meeting Expense5008341817%Office Overhead (COA, utilities, rent, etc.)7,0001,8305,17126%Clothing Uniform Rental and Safety Equipment5,5001,0044,49618%General Insurance47,05544,5822,47395%Vehicle Expense25,0002,90522,09512%Bank Charges7,2008826,31912%Miscellaneous1,000-1,0000%Total General Administration\$ 198,605\$ 66,946\$ 131,65934%			500		-		500		
Travel and Meeting Expense       500       83       418       17%         Office Overhead (COA, utilities, rent, etc.)       7,000       1,830       5,171       26%         Clothing Uniform Rental and Safety Equipment       5,500       1,004       4,496       18%         General Insurance       47,055       44,582       2,473       95%         Vehicle Expense       25,000       2,905       22,095       12%         Bank Charges       7,200       882       6,319       12%         Miscellaneous       1,000       -       1,000       0%         Total General Administration       \$ 198,605       \$ 66,946       \$ 131,659       34%	*		10,000		1 075		8 025		
Office Overhead (COA, utilities, rent, etc.)       7,000       1,830       5,171       26%         Clothing Uniform Rental and Safety Equipment       5,500       1,004       4,496       18%         General Insurance       47,055       44,582       2,473       95%         Vehicle Expense       25,000       2,905       22,095       12%         Bank Charges       7,200       882       6,319       12%         Miscellaneous       1,000       -       1,000       0%         Total General Administration       \$ 198,605       \$ 66,946       \$ 131,659       34%	-								
Clothing Uniform Rental and Safety Equipment       5,500       1,004       4,496       18%         General Insurance       47,055       44,582       2,473       95%         Vehicle Expense       25,000       2,905       22,095       12%         Bank Charges       7,200       882       6,319       12%         Miscellaneous       1,000       -       1,000       0%         Total General Administration       \$ 198,605       \$ 66,946       \$ 131,659       34%									
General Insurance       47,055       44,582       2,473       95%         Vehicle Expense       25,000       2,905       22,095       12%         Bank Charges       7,200       882       6,319       12%         Miscellaneous       1,000       -       1,000       0%         Total General Administration       \$ 198,605       \$ 66,946       \$ 131,659       34%									
Vehicle Expense       25,000       2,905       22,095       12%         Bank Charges       7,200       882       6,319       12%         Miscellaneous       1,000       -       1,000       0%         Total General Administration       \$ 198,605       \$ 66,946       \$ 131,659       34%									
Bank Charges       7,200       882       6,319       12%         Miscellaneous       1,000       -       1,000       0%         Total General Administration       \$ 198,605       \$ 66,946       \$ 131,659       34%									
Miscellaneous       1,000       -       1,000       0%         Total General Administration       \$ 198,605       \$ 66,946       \$ 131,659       34%									
Total General Administration         \$ 198,605         \$ 66,946         \$ 131,659         34%									
Total General Administrative         \$ 1,197,819         \$ 258,995         \$ 938,824         22%		\$		\$	66,946	\$		34%	
	Total General Administrative	\$	1,197,819	\$	258,995	\$	938,824	22%	

**Wastewater Operations** 

### For the Two Months Ending February 28, 2025

		2025 YTD Budget Actual			ŀ	Variance Favorable nfavorable)	Percent of Budget (YTD 17%)	
Wastewater System								
Wastewater TF/Donala/IGA	\$	853,379	\$	58,950	\$	794,429	7%	
Repairs and Maintenance		15,000		438		14,562	3%	
Tools		-		-		-	0%	
Wastewater-Engineering		-		-		-	0%	
Video Collection System-Annual (2 Zones and Commercial)		-		-		-	0%	
Operating Supplies		500		57		443	11%	
Transit Loss		10,000		7,089		2,911	71%	
Total Wastewater System	\$	878,879	\$	66,534	\$	812,345	8%	
Wastewater System/Collections								
Engineering	\$	10,000	\$	-	\$	10,000	0%	
Tools		5,000		-		5,000	0%	
Supplies/Uniforms		10,000		-		10,000	0%	
Repairs and Maintenance		40,000		-		40,000	0%	
Fuel		10,000		-		10,000	0%	
Cleaning Mitigation		10,000		-		10,000	0%	
Vehicle Maintenance		5,000		1,640		3,360	33%	
Video Collection System-Annual (2 Zones and Commercial)		-		-		-	0%	
Total Wastewater System/Collections	\$	90,000	\$	1,640	\$	88,360	2%	
Total Expenditures	\$	2,166,698	\$	327,169	\$	1,839,529	15%	
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	\$	736,647	\$	154,658	\$	(581,989)		

## For the Two Months Ending February 28, 2025

	2025 Budget		YTD Actual	Variance Favorable (Unfavorable)		Percent of Budget (YTD 17%)
REVENUE		Duuget	 Tictual	(0	inavorabic <u>j</u>	(1101770)
Renewable Water Fee	\$	540,075	\$ 50,407	\$	(489,668)	9%
Water Lease- Comanche		197,303	32,213		(165,090)	16%
Interest		330,000	35,108		(294,892)	11%
Total Revenue	\$	1,067,378	\$ 117,728	\$	(949,650)	11%
Debt Service						
Paying Agent Fees and Accrued Interest	\$	5,000	\$ -	\$	5,000	0%
CWCB Loan Interest		233,892	-		233,892	0%
2018 Bond Issue- Debt Service		663,100	-		663,100	0%
2020B Bonds- Debt Service		643,650	-		643,650	0%
2020A Bond Issue- Debt Service		889,744	-		889,744	0%
Total Debt Service	\$	2,435,386	\$ -	\$	2,435,386	0%
OTHER FINANCING SOURCES						
Transfer from other funds	\$	800,000	\$ 133,000	\$	(667,000)	17%
Total Other Financing Sources	\$	800,000	\$ 133,000	\$	(667,000)	17%
EXCESS OF REVENUE OVER (UNDER)						
EXPENDITURES	\$	(568,008)	\$ 250,728	\$	818,736	

# **CAPITAL PROJECTS FUNDS**

February 25, 2025

## TRIVIEW METROPOLITAN DISTRICT CAPITAL PROJECTS FUND - GENERAL

## Budget Status Report - GAAP Basis

### For the Two Months Ending February 28, 2025

		)25 dget		YTD Actual	Variance Favorable (Unfavorable)		Percent of Budget (YTD 17%)
REVENUE							
Insurance Reimbursement	\$		\$	-	\$	-	0%
Total Revenue	\$	-	\$	-	\$	-	0%
EXPENDITURES							
Land, Vehicles and Equipment							
Vehicles and Equipment	\$	-	\$	-	\$	-	0%
2024 Freightliner Dump Truck Plow Truck	2	279,273		-		279,273	0%
14 foot open Utility Trailer to haul District Equipment		5,297		5,539		(242)	105%
Land and Design for Office Buildiing	7	54,557		20,315		734,242	3%
Z Spray Fertilizer and Broad Leaf Spray in house		23,000		24,999		(1,999)	109%
Scagg Standmower		12,500		12,485		15	100%
Ventrac 4500 Tractor with attachments		65,000		64,170		830	99%
Equipment Diagnostic Software for all fleet vehicles		15,000		13,260		1,740	88%
Shop Tool		8,000		4,585		3,415	57%
Total Vehicles and Equipment	\$ 1,1	62,627	\$	145,353	\$	1,017,274	13%
Park and Street Improvements							
Baseline Controller	\$	15,000	\$	-	\$	15,000	0%
Shade Structure/Train Park		30,000		24,230		5,770	81%
Total Park and Street Improvements	\$	45,000	\$	24,230	\$	20,770	54%
Total Expenditures - District Capital	<u>\$ 1,2</u>	207,627	\$	169,583	\$	1,038,044	14%
EXCESS OF REVENUE OVER (UNDER)							
EXPENDITURES	\$ (1,2	207,627)	\$	(169,583)	\$	1,038,044	
OTHER FINANCING SOURCES (USES)							
Transfer from General Fund	\$ 1,2	207,627	\$	169,583	\$	(1,038,044)	14%
Higby Road - Developer Contribution - Escrow		-				-	0%
Total Other Financing Sources (Uses)	\$ 1,2	207,627	\$	169,583	\$	(1,038,044)	14%
EXCESS OF REVENUE OVER (UNDER)			_				
EXPENDITURES AND OTHER FINANCING SOURCES	\$		\$	_	\$	-	

## TRIVIEW METROPOLITAN DISTRICT CAPITAL PROJECTS FUND - ENTERPRISE

#### Budget Status Report - GAAP Basis For the Two Months Ending February 28, 2025 Unaudited

	inuunteu	2025 Budget		YTD Actual		Variance Favorable Infavorable)	Percent of Budget (YTD 17%)
REVENUE		0				<u>, , , , , , , , , , , , , , , , , , , </u>	<u>``</u>
Water Tap Fees	\$	903,000	\$	84,280	\$	(818,720)	9%
Sewer Tap Fees		825,000		77,000		(748,000)	9%
Water/Sewer Impact Fee		37,500		3,500		(34,000)	9%
Renewable Water Fee		540,075		50,407		(489,668)	9%
Admin Fee		45,000		4,500		(40,500)	10%
Lease Revenue (FMIC)		25,000		-		(25,000)	0%
Effluent Paid-AGUA/Woodmoor		50,000		5,131		(44,869)	10%
Review and Comment Fee		37,500		3,500		(34,000)	9%
Western Interceptor		-		17,551		17,551	0%
Wastewater Treatment Fees Homeplace Ranch		295,645		-		(295,645)	0%
Stonewall Lease		78,150		-		(78,150)	0%
ARPA Grant		500,000		-		(500,000)	0%
Water Lease Revenue		-		74,566		74,566	0%
Payment in Lieu of Water Rights		100,000		-		(100,000)	0%
Miscellaneous Income		-		14,924		14,924	0%
Total Revenue	\$	3,436,870	\$	335,359	\$	(3,101,511)	10%
EXPENDITURES						<u> </u>	
Vehicles and Equipment Utilities							
Equipment/Vehicles	\$	-	\$	-	\$	-	0%
Land for Office Building		754,557		-		754,557	0%
Total Vehicles and Equipment	\$	754,557	\$	-	\$	754,557	0%
Water Improvements							
Tank Design	\$	1,500,000	\$	10,086.00	\$	1,489,914	1%
AOS-WRSAF/CSU		564,393		564,393		-	100%
NMCI-Wastewater Design and Permiting		1,099,139		-		1,099,139	0%
Tap Fee Credits		500,000		-		500,000	0%
Excelsior Change Case		-		638		(638)	0%
AVIC Augmentation Station/Diversion Structure/Recharge Pond		1,250,000		88,293		1,161,707	7%
Northern Delivery System Pipeline Construction Project		-		25,546		(25,546)	0%
Total Water Improvements	\$	4,913,532	\$	688,956	\$	4,224,576	14%
Total Expenditures - Enterprise Capital	\$	5,668,089	\$	688,956	\$	4,979,133	12%
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	\$	(2,231,219)	\$	(353,597)	\$	1,877,622	
OTHER FINANCING SOURCES (USES)							
Transfer from Enterprise Fund	\$	2,231,219	\$	353,597	\$	(1,877,622)	16%
Total Other Financing Sources (Uses)	\$	2,231,219	\$	353,597	\$	(1,877,622)	16%
EXCESS OF REVENUE OVER (UNDER)	4	_,	*		*	(_,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	10/0
EXPENDITURES AND OTHER FINANCING SOURCES	\$	-	\$	_	\$	_	
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