



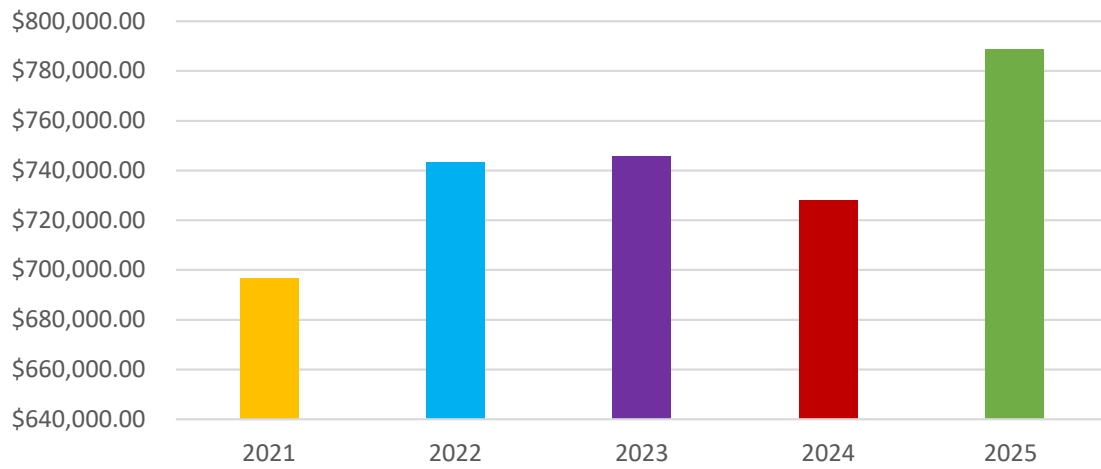
TRIVIEW METROPOLITAN DISTRICT

Financial Statements

May 2025
Unaudited

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

Town of Monument
Sales Tax Revenue
April - YTD
2021 thru 2025



CASH POSITION
May 31, 2025

TRIVIEW METROPOLITAN DISTRICT

Cash Position - 2025

Fund/Account	Balance Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25
<u>General/Enterprise Funds Cash Accounts</u>													
<u>General Fund - Checking Account</u>													
KeyBank #1567	32,048	25,470	618	9,720	32,161	29,974	0	0	0	0	0	0	0
<u>Enterprise Fund - Checking Account</u>													
KeyBank #1575	56	56	0	0	0	0	0	0	0	0	0	0	0
<u>General Fund - Sanctuary Park Checking Account</u>													
Vectra Bank #7357	10,212	9,649	13,694	23,745	23,527	244,332	0	0	0	0	0	0	0
<u>General/Enterprise Operating Account</u>													
Vectra Bank #0022	323,477	130,515	225,788	102,232	63,996	88,669	0	0	0	0	0	0	0
General/Enterprise Funds Cash Accounts	365,793	165,690	240,100	135,697	119,684	362,975	0	0	0	0	0	0	0
<u>General/Enterprise Fund Investment Accounts</u>													
<u>General/Enterprise Sweep Account</u>													
Vectra Bank #0550	819,761	488,008	477,642	576,883	741,490	214,939	0	0	0	0	0	0	0
<u>General Fund Investment Account - Sales Tax Revenue</u>													
ColoTrust #8002	3,555,389	3,596,252	3,154,124	4,497,455	4,434,502	2,750,772	0	0	0	0	0	0	0
<i>Transfer in Process</i>													
<i>(1,400,000)</i>													
<u>Enterprise Fund Reserve Account</u>													
ColoTrust #8001	960,977	964,671	967,987	971,611	975,127	978,754	0	0	0	0	0	0	0
<u>Enterprise Fund - Money Market</u>													
KeyBank #7892	6	6	6	6	6	6	0	0	0	0	0	0	0
<u>Tap Fee Escrow Account</u>													
ColoTrust #8003	894	898	901	904	907	0	0	0	0	0	0	0	0
<u>Escrow Account-Renewable Water Fees</u>													
ColoTrust #8004 - GL #500-100-102.06	2,016,041	2,023,790	2,030,746	2,038,350	2,045,724	2,053,335	0	0	0	0	0	0	0
<u>Escrow Account-Sewer and Water Impact Fees</u>													
ColoTrust #8006	815,623	818,757	821,572	824,648	827,631	830,710	0	0	0	0	0	0	0
General/Enterprise Fund Investment Accounts	8,168,691	7,892,382	7,452,978	8,909,857	7,625,387	6,828,516	0	0	0	0	0	0	0
<u>Capital Projects Fund Accounts</u>													
<u>Capital Projects Fund Checking Account</u>													
KeyBank #2516	940	403	17,459	459	459	459	0	0	0	0	0	0	0
<u>Capital Projects Fund Checking Account</u>													
Vectra Bank #0030	15,619	0	0	0	0	200,382	0	0	0	0	0	0	0
<u>Capital Projects Fund Sweep Account</u>													
Vectra Bank #0568	1,307,405	642,353	724,903	627,782	23,206	535,879	0	0	0	0	0	0	0
<u>Capital Projects Fund-General-Higby Escrow</u>													
KeyBank #9922	654,854	654,854	638,005	638,005	638,005	633,814	0	0	0	0	0	0	0
Capital Projects Fund Cash Accounts	1,978,818	1,297,610	1,380,367	1,266,246	661,670	1,370,534	0	0	0	0	0	0	0
<u>Bond Accounts - Restricted</u>													
<u>2016 Bond Funds - Restricted</u>													
<u>Series 2016 Bond Fund</u>													
BOK Financial	2,069,788	2,076,977	2,084,520	2,091,285	2,098,669	1,236,656	0	0	0	0	0	0	0
<i>Transfer in Process</i>													
<i>1,400,000</i>													
<u>Series 2016 Revenue Fund - (Property Tax)</u>													
BOK Financial	0	509	513	515	517	1,400,518	0	0	0	0	0	0	0
Bond Funds - Totals - Restricted	2,069,788	2,077,486	2,085,033	2,091,800	3,499,186	2,637,174	0	0	0	0	0	0	0
Total Cash - All Funds	12,583,090	11,433,168	11,158,478	12,403,600	11,905,927	11,199,199	0	0	0	0	0	0	0
Month to Month Change		(1,149,922)	(274,690)	1,245,122	(497,673)	(706,728)	0	0	0	0	0	0	0

Note 1: Bond and CWCB Loan Interest payments made in May.

Restricted Accounts

FUND BALANCE SUMMARY

May 31, 2025

TRIVIEW METROPOLITAN DISTRICT

May 31, 2025

Fund Summary

GENERAL FUND

	Public Works/ Streets	Parks and Open Space	Debt Service	Total
Total Revenue	\$ 1,597,713	\$ 871,949	\$ 1,720,351	\$ 4,190,013
Total Expenditures	838,665	514,416	900,212	2,253,293
Net Excess (Deficiency)	\$ 759,048	\$ 357,533	\$ 820,139	\$ 1,936,720
Less: Transfer to Capital Projects Fund				\$ 484,757
Transfer to Enterprise Fund				\$ 336,000
Net Excess (Deficiency) - 2025				\$ 1,115,963
Beginning Fund Balance - January 1, 2025 -unrestricted - Unaudited				\$ 6,429,816
Less: Debt Service - Restricted				\$ 820,139
Ending Fund Balance - May 31, 2025 - unrestricted				\$ 6,725,640

WATER AND WASTEWATER ENTERPRISE FUND

	Water Operations	Wastewater Operations	Debt Service	Total
Total Revenue	\$ 1,496,486	\$ 1,283,955	\$ 380,889	\$ 3,161,330
Transfer from General Fund	-	-	336,000	336,000
Total Expenditures	1,518,206	821,580	930,639	3,270,425
Net Excess (Deficiency)	\$ (21,720)	\$ 462,375	\$ (213,750)	\$ 226,905
Less: Transfer to Capital Projects Fund				\$ 884,937
Net Excess (Deficiency) - 2025				\$ (658,032)
Beginning Fund Balance - January 1, 2025 - Unaudited				\$ 4,433,010
Ending Fund Balance - May 31, 2025 - unrestricted				\$ 3,774,978

CAPITAL PROJECTS - GENERAL FUND

	Total
Total Revenue	\$ -
Plus: Transfer from General Fund	484,757
Higby Road Escrow	4,192
Total Expenditures	(488,949)
Net Excess (Deficiency)	\$ -
Beginning Fund Balance - January 1, 2025	\$ -
Ending Fund Balance - May 31, 2025 - unrestricted	\$ -

CAPITAL PROJECTS - ENTERPRISE FUND

	Total
Total Revenue	\$ 1,299,904
Plus:	
Transfer from Enterprise Fund	884,937
Total Expenditures	(2,184,841)
Net Excess (Deficiency)	\$ -
Beginning Fund Balance - January 1, 2025- unrestricted	\$ -
Ending Fund Balance - May 31, 2025 - unrestricted	\$ -

GENERAL FUND
Cost Allocation
May 31, 2025

TRIVIEW METROPOLITAN DISTRICT
GENERAL FUND
PUBLIC WORKS/STREETS
For the Five Months Ending May 31, 2025

Unaudited

	2025 Budget	YTD Actual	Variance Favorable (Unfavorable)	Percent of Budget (YTD 42%)
REVENUE				
Sales Tax/IGA/Town - Estimated	\$ 1,782,000	\$ 639,502	\$ (1,142,498)	36%
Property Tax - Operations	775,780	515,226	(260,554)	66%
Property Tax/IGA/Town	297,031	-	(297,031)	0%
Specific Ownership Tax	215,160	97,033	(118,127)	45%
Auto Tax/IGA/Town - Estimated	141,900	71,103	(70,797)	50%
Interest	145,200	50,285	(94,915)	35%
Drainage Impact Fees	103,125	38,500	(64,625)	37%
Road and Bridge Fees	300,000	112,000	(188,000)	37%
Forest Lakes- Streets/ Parks Maintenance Revenue	75,000	14,504	(60,496)	19%
Use Tax - Construction Material	198,000	50,326	(147,674)	25%
Use Tax - Town	16,500	2,517	(13,983)	15%
Miscellaneous - (includes Safety Grant)	26,400	6,719	(19,681)	25%
Total Revenue	\$ 4,076,096	\$ 1,597,713	\$ (2,478,383)	39%
EXPENDITURES				
<u>Legislative</u>				
Directors' Fees	\$ 6,930	\$ 1,386	\$ 5,544	20%
FICA and Unemployment	554	115	440	21%
Workers Compensation Insurance	33	30	3	90%
Total Legislative	\$ 7,517	\$ 1,531	\$ 5,987	20%
<u>General and Administrative</u>				
<u>Salaries and Benefits</u>				
Salaries/Wages	\$ 149,441	\$ 59,382	\$ 90,060	40%
Unemployment Insurance	412	305	107	74%
Workers' Compensation Insurance	759	954	(195)	126%
Health and Dental Insurance	16,031	7,248	8,783	45%
Employer's FICA	8,588	3,638	4,950	42%
Employer's Medicare	2,008	871	1,138	43%
Retirement	6,927	1,406	5,520	20%
Life and Disability Insurance	1,558	545	1,012	35%
Total Salaries and Benefits	\$ 185,723	\$ 74,348	\$ 111,375	40%
<u>Professional Services</u>				
Professional Services-Engineering	\$ 33,000	\$ 23,349	\$ 9,651	71%
Professional Services-Public Relations	16,500	6,995	9,505	42%
Professional Services-Rate Study	-	3,579	(3,579)	0%
Legal Fees/Monson, Cummins & Shohet	6,600	2,049	4,551	31%
Legal Fees	49,500	38,031	11,469	77%
Total Professional Services	\$ 105,600	\$ 74,004	\$ 31,596	70%
<u>General Administration</u>				
Accounting Services	\$ 45,012	\$ 16,536	\$ 28,476	37%
Audit Fees	9,900	-	9,900	0%
Conference, Class and Education	12,804	2,913	9,891	23%
Dues, Publications and Subscriptions	9,900	3,779	6,122	38%
Election	14,850	14,802	48	100%
IT Support	39,600	14,374	25,226	36%

TRIVIEW METROPOLITAN DISTRICT
GENERAL FUND
PUBLIC WORKS/STREETS
For the Five Months Ending May 31, 2025

Unaudited

	2025 Budget	YTD Actual	Variance Favorable (Unfavorable)	Percent of Budget (YTD 42%)
Office Equipment and Supplies	6,600	2,362	4,238	36%
Publication - Legal Notice	660	-	660	0%
Repairs and Maintenance	1,320	-	1,320	0%
Telephone Service	17,820	6,370	11,450	36%
Travel and Meeting Expense	3,960	1,070	2,890	27%
Office Overhead (COA, utilities, rent, etc.)	31,680	9,587	22,093	30%
General Insurance	42,534	39,669	2,864	93%
Tax Collection Expense - Operations	11,636	7,746	3,891	67%
Vehicle Expense	8,580	6,034	2,546	70%
Contingency/Emergency Reserves/Miscellaneous	6,600	4,163	2,437	63%
Total General Administration	\$ 263,456	\$ 129,405	\$ 134,051	49%
Total General Administrative, Legislative and Professional Services	\$ 562,297	\$ 279,288	\$ 283,009	50%

Operations

Salaries and Benefits- Streets and Parks

Salaries/Wages	\$ 608,146	\$ 276,850	\$ 331,296	46%
Salaries/Wages - Seasonal	26,400	-	26,400	0%
Overtime/On-call	29,700	9,332	20,368	31%
Unemployment Insurance	1,167	746	421	64%
Workers' Compensation Insurance	14,190	19,399	(5,209)	137%
Health and Dental Insurance	126,105	55,260	70,845	44%
Employer's FICA	38,387	17,814	20,573	46%
Employer's Medicare	8,978	4,167	4,811	46%
Retirement	30,957	11,492	19,465	37%
Life and Disability Insurance	6,415	2,603	3,812	41%
Total Salaries and Benefits - Streets and Parks	\$ 890,445	\$ 397,663	\$ 492,782	45%

Streets Operations and Maintenance

Operations and Maintenance - (includes Crack Seal)	\$ 60,000	\$ 38,756	\$ 21,244	65%
Vehicle Maintenance/Plowing and Snow Removal	32,000	28,763	3,237	90%
Customer Sidewalk Repair	3,000	-	3,000	0%
District Sidewalk Repair/ADA Ramps	35,000	19,800	15,200	57%
Contract Snow Removal/Equipment Rental	-	-	-	0%
Streets- Engineering	3,000	-	3,000	0%
Engineering - TOM	1,000	-	1,000	0%
Fuel	20,000	11,037	8,963	55%
Contract Street Sweeping	18,000	3,575	14,425	20%
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	\$ 131,604	\$ 86,396	60%
Total Streets O & M	\$ 1,108,445	\$ 529,267	\$ 579,178	48%

Lighting

MVE Operation and Maintenance	\$ 11,220	\$ 4,788	\$ 6,432	43%
Repair and Maintenance	1,980	193	1,787	10%

TRIVIEW METROPOLITAN DISTRICT
GENERAL FUND
PUBLIC WORKS/STREETS
For the Five Months Ending May 31, 2025

Unaudited

	2025 Budget	YTD Actual	Variance Favorable (Unfavorable)	Percent of Budget (YTD 42%)
Total Lighting	\$ 13,200	\$ 4,982	\$ 8,218	38%
<u>Signage</u>				
Repairs and Maintenance	\$ 13,200	\$ 2,283	\$ 10,917	17%
Total Signage	\$ 13,200	\$ 2,283	\$ 10,917	17%
<u>Traffic Control</u>				
Operation and Maintenance	\$ 78,000	\$ 22,846	\$ 55,154	29%
Operation and Maintenance- Signal Repair	10,000	-	10,000	0%
Repairs and Maintenance - Striping	59,350	-	59,350	0%
Total Traffic Control	\$ 147,350	\$ 22,846	\$ 124,504	16%
<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	\$ 20,000	\$ -	\$ 20,000	0%
Total Expenditures - Public Works/Streets	\$ 1,864,492	\$ 838,665	\$ 1,025,827	45%
EXCESS OF REVENUE OVER (UNDER)				
EXPENDITURES	\$ 2,211,603	\$ 759,048	\$ (1,452,556)	

TRIVIEW METROPOLITAN DISTRICT

GENERAL FUND

PARKS AND OPEN SPACE

For the Five Months Ending May 31, 2025

Unaudited

	2025 Budget	YTD Actual	Variance Favorable (Unfavorable)	Percent of Budget (YTD 42%)
REVENUE - Parks and Open Space				
Sales Tax/IGA/Town - Estimated	\$ 918,000	\$ 329,440	\$ (588,560)	36%
Property Tax - Operations	399,644	265,419	(134,225)	66%
Property Tax/IGA/Town	153,016	-	(153,016)	0%
Specific Ownership Tax	110,840	49,986	(60,854)	45%
Park, Rec and Landscape Fees	252,975	94,444	(158,531)	37%
Forest Lakes- Streets/ Parks Maintenance Revenue	75,000	14,504	(60,496)	19%
Auto Tax/IGA/Town - Estimated	73,100	36,629	(36,471)	50%
Interest	74,800	25,904	(48,896)	35%
Use Tax - Construction Material	102,000	25,925	(76,075)	25%
Use Tax- Town	8,500	1,296	(7,204)	15%
Conservation Trust Fund	41,000	9,389	(31,611)	23%
Programing Fees - Sanctuary Park	6,000	15,550	9,550	259%
Miscellaneous - (includes Safety Grant)	13,600	3,461	(10,139)	25%
Total Revenue	\$ 2,228,475	\$ 871,949	\$ (1,356,526)	39%
EXPENDITURES				
<u>Legislative</u>				
Directors' Fees	\$ 3,570	\$ 714	\$ 2,856	20%
FICA and Unemployment	286	59	226	21%
Workers Compensation Insurance	17	15	2	90%
Total Legislative	\$ 3,873	\$ 788	\$ 3,084	20%
<u>General and Administrative</u>				
<u>Salaries and Benefits</u>				
Salaries/Wages	\$ 76,985	\$ 30,590	\$ 46,394	40%
Unemployment Insurance	212	157	55	74%
Workers' Compensation Insurance	391	491	(100)	126%
Health and Dental Insurance	8,258	3,734	4,524	45%
Employer's FICA	4,424	1,874	2,550	42%
Employer's Medicare	1,035	448	586	43%
Retirement	3,568	725	2,844	20%
Life and Disability Insurance	802	281	522	35%
Total Salaries and Benefits	\$ 95,676	\$ 38,301	\$ 57,375	40%
<u>Professional Services</u>				
Professional Services-Engineering	\$ 17,000	\$ 12,029	\$ 4,971	71%
Professional Services-Public Relations	8,500	3,604	4,896	42%
Professional Services-Rate Study	-	1,844	(1,844)	0%
Legal Fees/Monson, Cummins & Shohet	3,400	1,055	2,345	31%
Legal Fees	25,500	19,592	5,908	77%
Total Professional Services	\$ 54,400	\$ 38,123	\$ 16,277	70%
<u>General Administration</u>				
Accounting Services	\$ 23,188	\$ 8,519	\$ 14,669	37%
Audit Fees	5,100	-	5,100	0%
Conference, Class and Education	6,596	1,500	5,096	23%
Dues, Publications and Subscriptions	5,100	1,947	3,154	38%
Election	7,650	7,626	24	100%
IT Support	20,400	7,405	12,995	36%
Office Equipment and Supplies	3,400	1,217	2,183	36%
Publication - Legal Notice	340	-	340	0%
Repairs and Maintenance	680	-	680	0%
Telephone Service	9,180	3,281	5,899	36%

TRIVIEW METROPOLITAN DISTRICT

GENERAL FUND

PARKS AND OPEN SPACE

For the Five Months Ending May 31, 2025

Unaudited

	2025 Budget	YTD Actual	Variance Favorable (Unfavorable)	Percent of Budget (YTD 42%)
Travel and Meeting Expense	2,040	551	1,489	27%
Office Overhead (COA, utilities, rent, etc.)	16,320	4,939	11,381	30%
General Insurance	21,911	20,436	1,476	93%
Tax Collection Expense - Operations	5,987	3,985	2,002	67%
Vehicle Expense	4,420	3,109	1,311	70%
Contingency/Emergency Reserves/Miscellaneous	3,400	2,144	1,256	63%
Total General Administration	\$ 135,712	\$ 66,658	\$ 69,054	49%
Total Parks - Administrative, Professional Services, etc.	\$ 289,660	\$ 143,870	\$ 145,790	50%

Operations

Salaries and Benefits- Streets and Parks

Salaries/Wages	\$ 313,288	\$ 142,620	\$ 170,668	46%
Salaries/Wages - Seasonal	13,600	-	13,600	0%
Overtime/On-call	15,300	4,808	10,492	31%
Unemployment Insurance	601	384	217	64%
Workers' Compensation Insurance	7,310	9,993	(2,683)	137%
Health and Dental Insurance	64,963	28,467	36,496	44%
Employer's FICA	19,775	9,177	10,598	46%
Employer's Medicare	4,625	2,146	2,479	46%
Retirement	15,947	5,920	10,027	37%
Life and Disability Insurance	3,305	1,341	1,964	41%
Total Salaries and Benefits - Parks	\$ 458,714	\$ 204,856	\$ 253,858	45%

Parks and Open Space O & M

Repair of Facilities	\$ 6,000	\$ 540	\$ 5,460	9%
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	60,101	264,899	18%
Repair and Maintenance	110,000	63,461	46,539	58%
Supplies/Trees Replacement	6,000	8,615	(2,615)	144%
Tools	2,500	-	2,500	0%
Equipment and Projects	1,000	355	645	36%
Clothing and Safety Equipment	15,000	6,386	8,614	43%
Vehicle Expense- Fuel	20,000	3,384	16,616	17%
Sanctuary Park	300	1,546	(1,246)	515%
Back Flow Inspection	-	-	-	0%
ET 3 Year Subscription	-	-	-	0%
Total Parks and Open Space O & M	\$ 528,300	\$ 152,558	\$ 375,742	29%

Total Parks O & M

\$ 987,014	\$ 357,414	\$ 629,600	36%
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Lighting

MVE Operation and Maintenance	\$ 5,780	\$ 2,467	\$ 3,313	43%
Repair and Maintenance	1,020	100	920	10%
Total Lighting	\$ 6,800	\$ 2,566	\$ 4,234	38%

Signage

Repairs and Maintenance	\$ 6,800	\$ 1,176	\$ 5,624	17%
Total Signage	\$ 6,800	\$ 1,176	\$ 5,624	17%

Total Conservation Trust Fund Projects

\$ 42,000	\$ 9,389	\$ 32,611	22%
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TRIVIEW METROPOLITAN DISTRICT
GENERAL FUND
PARKS AND OPEN SPACE

For the Five Months Ending May 31, 2025

Unaudited

	2025	YTD	Variance	Percent
	Budget	Actual	Favorable	of Budget
			(Unfavorable)	(YTD 42%)
Total Expenditures - Parks and Open Space	\$ 1,332,274	\$ 514,416	\$ 817,858	39%
EXCESS OF REVENUE OVER (UNDER)				
EXPENDITURES	\$ 896,201	\$ 357,533	\$ (538,668)	

TRIVIEW METROPOLITAN DISTRICT
GENERAL FUND
DEBT SERVICE

For the Five Months Ending May 31, 2025

Unaudited

	2025 Budget	YTD Actual	Variance Favorable (Unfavorable)	Percent of Budget (YTD 42%)
REVENUE				
Property Tax	\$ 2,531,683	\$ 1,681,388	\$ (850,295)	66%
Interest - GO Bond	75,000	38,963	(36,037)	52%
Total Revenue	\$ 2,606,683	\$ 1,720,351	\$ (886,332)	66%
EXPENDITURES				
<u>Administrative</u>				
Tax Collection Expense	\$ 37,924	\$ 25,279	\$ 12,645	67%
Total Administrative	\$ 37,924	\$ 25,279	\$ 12,645	67%
<u>Debt Service</u>				
Bond Interest Payment	\$ 1,738,913	\$ 869,456	\$ 869,457	50%
Bond Principal Payment	885,000	-	885,000	0%
Paying Agent Fees	8,000	5,477	2,523	68%
Total Debt Service	\$ 2,631,913	\$ 874,933	\$ 1,756,980	33%
Total Expenditures	\$ 2,669,837	\$ 900,212	\$ 1,769,625	34%
EXCESS OF REVENUE OVER (UNDER)				
EXPENDITURES	\$ (63,154)	\$ 820,139	\$ 883,293	

ENTERPRISE FUND
Cost Allocation
May 31, 2025

TRIVIEW METROPOLITAN DISTRICT

WATER AND WASTEWATER ENTERPRISE FUND

Water Operations

For the Five Months Ending May 31, 2025

Unaudited

	2025 Budget	YTD Actual	Variance Favorable (Unfavorable)	Percent of Budget (YTD 42%)
REVENUE				
Water Revenue	\$ 3,767,082	\$ 692,655	\$ (3,074,427)	18%
Base Rate/Capital Improvement Fee	1,566,000	662,619	(903,381)	42%
Contract Sewer and Water Service - Forest Lakes	112,167	30,755	(81,412)	27%
Lot Inspection Fees	7,000	500	(6,500)	7%
Water Meter Kits	56,250	22,500	(33,750)	40%
Administrative Fee	176,400	71,892	(104,508)	41%
Miscellaneous	35,000	15,565	(19,435)	44%
Bulk Water Revenue	5,000	-	(5,000)	0%
Total Revenue	\$ 5,724,899	\$ 1,496,486	\$ (4,228,413)	26%
EXPENDITURES				
<u>Administrative</u>				
<u>Salaries and Benefits</u>				
Salaries/Wages	\$ 606,365	\$ 248,076	\$ 358,289	41%
Overtime/On-call	20,000	8,789	11,212	44%
Unemployment Insurance	1,040	515	526	49%
Workers' Compensation Insurance	8,000	10,375	(2,375)	130%
Health and Dental Insurance	95,339	45,839	49,500	48%
Employer's FICA	38,381	15,874	22,507	41%
Employer's Medicare	8,978	3,713	5,266	41%
Retirement	30,951	10,147	20,804	33%
Life and Disability Insurance	5,161	2,378	2,783	46%
Total Salaries and Benefits	\$ 814,214	\$ 345,704	\$ 468,511	42%
<u>Professional Services</u>				
Professional Services- Engineering	\$ 30,000	\$ 28,606	\$ 1,395	95%
Professional Services-Public Relations	12,500	5,300	7,201	42%
Professional Services/Amcobi/National Meter	67,500	28,271	39,229	42%
Professional Services-Rate Study	-	2,712	(2,712)	0%
Development Services/Monson, Cummins & Shohet	75,000	32,454	42,547	43%
Total Professional Services	\$ 185,000	\$ 97,341	\$ 87,659	53%
<u>Administrative</u>				
Accounting Services	\$ 34,100	\$ 12,528	\$ 21,573	37%
Audit Fees	7,500	-	7,500	0%
Conference, Class and Education	5,750	1,138	4,613	20%
Dues, Publications and Subscriptions	4,500	3,005	1,495	67%
Election Expense	11,250	11,214	36	100%
IT Support	30,000	12,322	17,678	41%
Office Equipment and Supplies	1,000	362	639	36%
Postage	750	42	709	6%
Publication - Legal Notice	500	-	500	0%
Repairs and Maintenance	-	-	-	0%
Telephone Service	10,000	4,473	5,528	45%
Travel and Meeting Expense	500	116	384	23%
Office Overhead (COA, utilities, rent, etc.)	7,000	3,327	3,674	48%
Clothing Uniform Rental and Safety Equipment	5,500	1,981	3,520	36%
General Insurance	47,055	44,582	2,473	95%
Vehicle Expense	25,000	8,443	16,557	34%
Bank Charges	7,200	1,886	5,315	26%
Miscellaneous	1,000	-	1,000	0%

TRIVIEW METROPOLITAN DISTRICT

WATER AND WASTEWATER ENTERPRISE FUND

Water Operations

For the Five Months Ending May 31, 2025

Unaudited

	2025 Budget	YTD Actual	Variance Favorable (Unfavorable)	Percent of Budget (YTD 42%)
Total General Administration	\$ 198,605	\$ 105,415	\$ 93,190	53%
Total General Administrative	\$ 1,197,819	\$ 548,459	\$ 649,360	46%
 <u>Water System</u>				
Water Testing	\$ 50,000	\$ 10,394	\$ 39,606	21%
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	4,743	6,257	43%
Electric Utilities	200,000	66,128	133,872	33%
SCADA Support/Meter Calibration	21,000	9,150	11,850	44%
Repairs and Maintenance	300,000	55,448	244,552	18%
Storage Tank Maintenance	5,000	-	5,000	0%
Operating Supplies	30,000	9,434	20,566	31%
Bulk Chemical Supplies (Starting HMO Treatment)	9,735	6,005	3,730	62%
Lab Chemicals and Supplies	20,000	2,848	17,152	14%
Instrumentation (Turbidity Meters, 2-CL-17, Photo Eye Lit, Repair Kit)	15,000	418	14,582	3%
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	32,645	42,738	43%
Equipment Meter Supplies/Meter Kits	163,000	30,887	132,113	19%
Buena Vista Land Misc Expense	40,000	405	39,595	1%
CSU CTD Water (700 af)	2,131,174	591,555	1,539,619	28%
Lower Fountain Creek	12,943	-	12,943	0%
Total Water System	\$ 3,287,235	\$ 969,747	\$ 2,317,488	30%
Total Expenditures	\$ 4,485,054	\$ 1,518,206	\$ 2,966,848	34%
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	\$ 1,239,846	\$ (21,720)	\$ (1,261,566)	

TRIVIEW METROPOLITAN DISTRICT
WATER AND WASTEWATER ENTERPRISE FUND
Wastewater Operations
For the Five Months Ending May 31, 2025

Unaudited

	2025 Budget	YTD Actual	Variance Favorable (Unfavorable)	Percent of Budget (YTD 42%)
REVENUE				
Sewer Revenue	\$ 2,756,177	\$ 1,237,635	\$ (1,518,542)	45%
Contract Sewer and Water Service - Forest Lakes	112,167	30,755	(81,412)	27%
Miscellaneous	35,000	15,565	(19,435)	44%
Total Revenue	\$ 2,903,344	\$ 1,283,955	\$ (1,619,389)	44%
EXPENDITURES				
<u>Administrative</u>				
<u>Salaries and Benefits</u>				
Salaries/Wages	\$ 606,365	\$ 248,076	\$ 358,289	41%
Overtime/On-call	20,000	8,789	11,212	44%
Unemployment Insurance	1,040	515	526	49%
Workers' Compensation Insurance	8,000	10,375	(2,375)	130%
Health and Dental Insurance	95,339	45,839	49,500	48%
Employer's FICA	38,381	15,874	22,507	41%
Employer's Medicare	8,978	3,713	5,266	41%
Retirement	30,951	10,147	20,804	33%
Life and Disability Insurance	5,161	2,378	2,783	46%
Total Salaries and Benefits	\$ 814,214	\$ 345,704	\$ 468,511	42%
<u>Professional Services</u>				
Professional Services- Engineering	\$ 30,000	\$ 28,606	\$ 1,395	95%
Professional Services-Public Relations	12,500	5,300	7,201	42%
Professional Services/Amcobi/National Meter	67,500	28,271	39,229	42%
Professional Services-Rate Study	-	2,712	(2,712)	0%
Development Services/Monson, Cummins & Shohet	75,000	32,454	42,547	43%
Total Professional Services	\$ 185,000	\$ 97,341	\$ 87,659	53%
<u>Administrative</u>				
Accounting Services	\$ 34,100	\$ 12,528	\$ 21,573	37%
Audit Fees	7,500	-	7,500	0%
Conference, Class and Education	5,750	1,138	4,613	20%
Dues, Publications and Subscriptions	4,500	3,005	1,495	67%
Election Expense	11,250	11,214	36	100%
IT Support	30,000	12,322	17,678	41%
Office Equipment and Supplies	1,000	362	639	36%
Postage	750	42	709	6%
Publication - Legal Notice	500	-	500	0%
Repairs and Maintenance	-	-	-	0%
Telephone Service	10,000	4,473	5,528	45%
Travel and Meeting Expense	500	116	384	23%
Office Overhead (COA, utilities, rent, etc.)	7,000	3,327	3,674	48%
Clothing Uniform Rental and Safety Equipment	5,500	1,981	3,520	36%
General Insurance	47,055	44,582	2,473	95%
Vehicle Expense	25,000	8,443	16,557	34%
Bank Charges	7,200	1,886	5,315	26%
Miscellaneous	1,000	-	1,000	0%
Total General Administration	\$ 198,605	\$ 105,415	\$ 93,190	53%
Total General Administrative	\$ 1,197,819	\$ 548,459	\$ 649,360	46%

TRIVIEW METROPOLITAN DISTRICT
WATER AND WASTEWATER ENTERPRISE FUND
Wastewater Operations
For the Five Months Ending May 31, 2025

Unaudited

	2025 Budget	YTD Actual	Variance Favorable (Unfavorable)	Percent of Budget (YTD 42%)
<u>Wastewater System</u>				
Wastewater TF/Donala/IGA	\$ 853,379	\$ 251,013	\$ 602,366	29%
Repairs and Maintenance	15,000	5,271	9,729	35%
Tools	-	-	-	0%
Wastewater-Engineering	-	-	-	0%
Video Collection System-Annual (2 Zones and Commercial)	-	-	-	0%
Operating Supplies	500	170	330	34%
Transit Loss	10,000	9,526	474	95%
Total Wastewater System	<u>\$ 878,879</u>	<u>\$ 265,980</u>	<u>\$ 612,899</u>	<u>30%</u>
<u>Wastewater System/Collections</u>				
Engineering	\$ 10,000	\$ -	\$ 10,000	0%
Tools	5,000	-	5,000	0%
Supplies/Uniforms	10,000	2,358	7,642	24%
Repairs and Maintenance	40,000	2,213	37,787	6%
Fuel	10,000	392	9,608	4%
Cleaning Mitigation	10,000	-	10,000	0%
Vehicle Maintenance	5,000	2,178	2,822	44%
Video Collection System-Annual (2 Zones and Commercial)	-	-	-	0%
Total Wastewater System/Collections	<u>\$ 90,000</u>	<u>\$ 7,141</u>	<u>\$ 82,859</u>	<u>8%</u>
 Total Expenditures	 <u>\$ 2,166,698</u>	 <u>\$ 821,580</u>	 <u>\$ 1,345,118</u>	 <u>38%</u>
 EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	 <u>\$ 736,647</u>	 <u>\$ 462,375</u>	 <u>\$ (274,272)</u>	

TRIVIEW METROPOLITAN DISTRICT
WATER AND WASTEWATER ENTERPRISE FUND
DEBT SERVICE

For the Five Months Ending May 31, 2025

Unaudited

	2025 Budget	YTD Actual	Variance Favorable (Unfavorable)	Percent of Budget (YTD 42%)
REVENUE				
Renewable Water Fee	\$ 540,075	\$ 215,310	\$ (324,765)	40%
Water Lease- Comanche	197,303	81,824	(115,479)	41%
Interest	330,000	83,755	(246,245)	25%
Total Revenue	\$ 1,067,378	\$ 380,889	\$ (686,489)	36%
<u>Debt Service</u>				
Paying Agent Fees and Accrued Interest	\$ 5,000	\$ 1,000	\$ 4,000	20%
CWCB Loan Interest	233,892	233,892	-	100%
2018 Bond Issue- Debt Service	663,100	214,050	449,050	32%
2020B Bonds- Debt Service	643,650	201,825	441,825	31%
2020A Bond Issue- Debt Service	889,744	279,872	609,872	31%
Total Debt Service	\$ 2,435,386	\$ 930,639	\$ 1,504,747	38%
OTHER FINANCING SOURCES				
Transfer from other funds	\$ 800,000	\$ 336,000	\$ (464,000)	42%
Total Other Financing Sources	\$ 800,000	\$ 336,000	\$ (464,000)	42%
EXCESS OF REVENUE OVER (UNDER)				
EXPENDITURES	\$ (568,008)	\$ (213,750)	\$ 354,258	

CAPITAL PROJECTS FUNDS

May 31, 2025

TRIVIEW METROPOLITAN DISTRICT
CAPITAL PROJECTS FUND - GENERAL
Budget Status Report - GAAP Basis
For the Five Months Ending May 31, 2025
Unaudited

	2025 Budget	YTD Actual	Variance Favorable (Unfavorable)	Percent of Budget (YTD 42%)
REVENUE				
Insurance Reimbursement	\$ -	\$ -	\$ -	0%
Total Revenue	\$ -	\$ -	\$ -	0%
EXPENDITURES				
<u>Land, Vehicles and Equipment</u>				
Vehicles and Equipment	\$ -	\$ -	\$ -	0%
2024 Freightliner Dump Truck Plow Truck	279,273	279,272	1	100%
14 foot open Utility Trailer to haul District Equipment	5,297	5,539	(242)	105%
Land and Design for Office Building	754,557	56,217	698,340	7%
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	\$ 1,162,627	\$ 460,527	\$ 702,100	40%
<u>Park and Street Improvements</u>				
Baseline Controller	\$ 15,000	\$ -	\$ 15,000	0%
Higby Road- Design and Construction	-	4,192	(4,192)	0%
Shade Structure/Train Park	30,000	24,230	5,770	81%
Total Park and Street Improvements	\$ 45,000	\$ 28,422	\$ 16,578	63%
Total Expenditures - District Capital	\$ 1,207,627	\$ 488,949	\$ 718,678	40%
EXCESS OF REVENUE OVER (UNDER)				
EXPENDITURES	\$ (1,207,627)	\$ (488,949)	\$ 718,678	
OTHER FINANCING SOURCES (USES)				
Transfer from General Fund	\$ 1,207,627	\$ 484,757	\$ (722,870)	40%
Higby Road - Developer Contribution - Escrow	-	4,192	4,192	0%
Total Other Financing Sources (Uses)	\$ 1,207,627	\$ 488,949	\$ (718,678)	40%
EXCESS OF REVENUE OVER (UNDER)				
EXPENDITURES AND OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	

TRIVIEW METROPOLITAN DISTRICT
CAPITAL PROJECTS FUND - ENTERPRISE
Budget Status Report - GAAP Basis
For the Five Months Ending May 31, 2025
Unaudited

	2025 Budget	YTD Actual	Variance Favorable (Unfavorable)	Percent of Budget (YTD 42%)
REVENUE				
Water Tap Fees	\$ 903,000	\$ 359,996	\$ (543,004)	40%
Sewer Tap Fees	825,000	308,000	(517,000)	37%
Water/Sewer Impact Fee	37,500	14,000	(23,500)	37%
Renewable Water Fee	540,075	215,310	(324,765)	40%
Admin Fee	45,000	18,000	(27,000)	40%
Lease Revenue (FMIC)	25,000	-	(25,000)	0%
Effluent Paid-AGUA/Woodmoor	50,000	20,524	(29,476)	41%
Review and Comment Fee	37,500	14,000	(23,500)	37%
Western Interceptor	-	70,203	70,203	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%
Conexus Contribution - Teachout Creek	-	167,441	167,441	0%
Water Lease Revenue	-	74,566	74,566	0%
Payment in Lieu of Water Rights	100,000	-	(100,000)	0%
Miscellaneous Income	-	37,864	37,864	0%
Total Revenue	\$ 3,436,870	\$ 1,299,904	\$ (2,136,966)	38%
EXPENDITURES				
<u>Vehicles and Equipment Utilities</u>				
Equipment/Vehicles	\$ -	\$ -	\$ -	0%
Land for Office Building	754,557	-	754,557	0%
Total Vehicles and Equipment	\$ 754,557	\$ -	\$ 754,557	0%
<u>Water Improvements</u>				
Tank Design	\$ 1,500,000	\$ 47,045	\$ 1,452,955	3%
AOS-WRSAF/CSU	564,393	564,393	-	100%
Teachout Creek Conexus	-	348,636	(348,636)	0%
NMCI-Wastewater Design and Permitting	1,099,139	4,037	1,095,102	0%
Tap Fee Credits	500,000	-	500,000	0%
Excelsior Change Case	-	4,667	(4,667)	0%
AVIC Augmentation Station/Diversion Structure/Recharge Pond	1,250,000	1,162,030	87,970	93%
Northern Delivery System Pipeline Construction Project	-	54,033	(54,033)	0%
Total Water Improvements	\$ 4,913,532	\$ 2,184,841	\$ 2,728,691	44%
Total Expenditures - Enterprise Capital	\$ 5,668,089	\$ 2,184,841	\$ 3,483,248	39%
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	\$ (2,231,219)	\$ (884,937)	\$ 1,346,282	
OTHER FINANCING SOURCES (USES)				
Transfer from Enterprise Fund	\$ 2,231,219	\$ 884,937	\$ (1,346,282)	40%
Total Other Financing Sources (Uses)	\$ 2,231,219	\$ 884,937	\$ (1,346,282)	40%
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	