

Balance Sheet
Todd Creek Village Metropolitan District
As of January 31, 2024

	Operating Fund	Capital Projects Fund	Debt Service Fund	Account Group Fund	Reserve Fund	Total of All Funds
Assets						
Current Assets						
Cash and Cash Equivalents						
Cash in Trust UMB Bank - 2018 Bonds	610,913.41	0.00	2,536,620.82	0.00	0.00	3,147,534.23
Citywide - 4767	520,249.37	0.00	0.00	0.00	0.00	520,249.37
InBank	3,198,475.77	0.00	0.00	0.00	0.00	3,198,475.77
Cash Pooling	(536,149.44)	0.00	0.00	0.00	536,149.44	0.00
Total Cash and Cash Equivalents	3,793,489.11	0.00	2,536,620.82	0.00	536,149.44	6,866,259.37
Accounts Receivable	212,737.28	0.00	0.00	0.00	0.00	212,737.28
Allowance for Doubtful Account	(105,000.00)	0.00	0.00	0.00	0.00	(105,000.00)
Citiwide CD - DRMS	0.00	75,000.00	0.00	0.00	0.00	75,000.00
Prepaid Expenses	51,798.00	0.00	0.00	0.00	0.00	51,798.00
Utility Billing Receivable	267,570.64	0.00	0.00	0.00	0.00	267,570.64
Total Current Assets	4,220,595.03	75,000.00	2,536,620.82	0.00	536,149.44	7,368,365.29
Fixed Assets						
Accumulated Depreciation	0.00	0.00	0.00	(26,722,348.54)	0.00	(26,722,348.54)
Construction in Progress	0.00	0.00	0.00	5,387,031.38	0.00	5,387,031.38
Equipment	0.00	0.00	0.00	45,675.00	0.00	45,675.00
Office Furniture	0.00	0.00	0.00	3,579.15	0.00	3,579.15
Operating System and Storage	0.00	0.00	0.00	68,589,875.80	0.00	68,589,875.80
Vehicles	0.00	0.00	0.00	234,960.00	0.00	234,960.00
Water Rights	0.00	0.00	0.00	8,904,839.40	0.00	8,904,839.40
Total Fixed Assets	0.00	0.00	0.00	56,443,612.19	0.00	56,443,612.19
Long Term Assets						
Deferred Charge on Refunding	0.00	0.00	0.00	4,567,503.62	0.00	4,567,503.62
Total Long Term Assets	0.00	0.00	0.00	4,567,503.62	0.00	4,567,503.62
Total Assets	4,220,595.03	75,000.00	2,536,620.82	61,011,115.81	536,149.44	68,379,481.10

Unaudited - For Management Purposes Only

Balance Sheet
Todd Creek Village Metropolitan District
As of January 31, 2024

	Operating Fund	Capital Projects Fund	Debt Service Fund	Account Group Fund	Reserve Fund	Total of All Funds
Liabilities and Equity						
Liabilities						
Current Liabilities						
Accounts Payable	981,598.08	2,500.00	0.00	0.00	0.00	984,098.08
Accrued Interest	0.00	0.00	104,837.58	0.00	0.00	104,837.58
Customer Deposits	42,353.11	0.00	0.00	0.00	0.00	42,353.11
InBank Credit Card	7,513.39	0.00	0.00	0.00	0.00	7,513.39
Kum & Go Credit Card	550.39	0.00	0.00	0.00	0.00	550.39
Total Current Liabilities	1,032,014.97	2,500.00	104,837.58	0.00	0.00	1,139,352.55
Long Term Liabilities						
2018A Bond Premium	0.00	0.00	0.00	726,170.60	0.00	726,170.60
2018A Bonds Payable	0.00	0.00	0.00	18,635,000.00	0.00	18,635,000.00
2018B Bonds Payable	0.00	0.00	0.00	6,050,000.00	0.00	6,050,000.00
Capital Lease - Vehicles	0.00	0.00	0.00	24,667.15	0.00	24,667.15
Due to West South Platte	0.00	0.00	0.00	2,230,169.06	0.00	2,230,169.06
Total Long Term Liabilities	0.00	0.00	0.00	27,666,006.81	0.00	27,666,006.81
Total Liabilities	1,032,014.97	2,500.00	104,837.58	27,666,006.81	0.00	28,805,359.36
Equity						
Amount to be Provided for	0.00	0.00	0.00	(46,753,788.00)	0.00	(46,753,788.00)
Current Year Earnings	2,956,277.16	13,931.98	16,012.27	0.00	41,592.58	3,027,813.99
Fund Balance	232,302.90	58,568.02	2,415,770.97	31,718,487.99	494,556.86	34,919,686.74
Invested in Capital Assets	0.00	0.00	0.00	48,380,409.01	0.00	48,380,409.01
Total Equity	3,188,580.06	72,500.00	2,431,783.24	33,345,109.00	536,149.44	39,574,121.74
Total Liabilities and Equity	4,220,595.03	75,000.00	2,536,620.82	61,011,115.81	536,149.44	68,379,481.10

Unaudited - For Management Purposes Only

Statement of Revenue, Expenditures and Change in Net Position
Todd Creek Village Metropolitan District
Operating and Maintenance Fund
For the month ended January 31, 2024

	January				Year to Date			
	Actual	Budget	Var USD	Var %	Actual	Budget	Var USD	Var %
Revenue								
Conservation Fee Revenue	7,884.08	9,830.00	-\$1,945.92	-19.8%	7,884.08	9,830.00	-\$1,945.92	-19.8%
Grant Proceeds	25,927.40	0.00	\$25,927.40		25,927.40	0.00	\$25,927.40	
Interest Income	3,228.46	353.00	\$2,875.46	814.58%	3,228.46	353.00	\$2,875.46	814.58%
Irrigation - Commercial	6.27	0.00	\$6.27		6.27	0.00	\$6.27	
Irrigation - Residential	2,448.45	0.00	\$2,448.45		2,448.45	0.00	\$2,448.45	
Lease of Water	72,400.00	45,466.00	\$26,934.00	59.24%	72,400.00	45,466.00	\$26,934.00	59.24%
Meter Fees	2,387.08	0.00	\$2,387.08		2,387.08	0.00	\$2,387.08	
Misc Income	3,704.14	5,453.00	-\$1,748.86	-32.07%	3,704.14	5,453.00	-\$1,748.86	-32.07%
Monthly Base Fee Revenue	160,997.93	163,686.00	-\$2,688.07	-1.64%	160,997.93	163,686.00	-\$2,688.07	-1.64%
Penalty & Interest Income	1,581.69	646.00	\$935.69	144.84%	1,581.69	646.00	\$935.69	144.84%
Potable Water - Commercial	1,599.75	2,154.00	-\$554.25	-25.73%	1,599.75	2,154.00	-\$554.25	-25.73%
Potable Water - Residential	64,091.80	68,567.00	-\$4,475.20	-6.53%	64,091.80	68,567.00	-\$4,475.20	-6.53%
Tap Fees	3,032,000.00	3,000,000.00	\$32,000.00	1.07%	3,032,000.00	3,000,000.00	\$32,000.00	1.07%
Total Revenue	\$3,378,257.05	\$3,296,155.00	\$82,102.05	2.5%	\$3,378,257.05	\$3,296,155.00	\$82,102.05	2.5%
Expenditures								
Administration and Overhead Costs	10,077.16	14,929.00	-\$4,851.84	-32.5%	10,077.16	14,929.00	-\$4,851.84	-32.5%
Bennet Creek Regional Water Authority	20,000.00	20,000.00	\$0.00	0.0%	20,000.00	20,000.00	\$0.00	0.0%
Contingency - Distribution	0.00	12,529.00	-\$12,529.00	-100.0%	0.00	12,529.00	-\$12,529.00	-100.0%
Contingency - Raw Water	0.00	8,858.00	-\$8,858.00	-100.0%	0.00	8,858.00	-\$8,858.00	-100.0%
Contingency - Treatment	0.00	10,417.00	-\$10,417.00	-100.0%	0.00	10,417.00	-\$10,417.00	-100.0%
Contract - Distribution Maintenance	0.00	5,938.00	-\$5,938.00	-100.0%	0.00	5,938.00	-\$5,938.00	-100.0%
Contract - Irrigation Maintenance	0.00	5,833.00	-\$5,833.00	-100.0%	0.00	5,833.00	-\$5,833.00	-100.0%
Contract - Raw Water Maintenance	24,511.87	4,858.00	\$19,653.87	404.57%	24,511.87	4,858.00	\$19,653.87	404.57%
Contract - Treatment Maintenance	35,079.00	10,125.00	\$24,954.00	246.46%	35,079.00	10,125.00	\$24,954.00	246.46%
Diesel Pump - Diesel	0.00	10,646.00	-\$10,646.00	-100.0%	0.00	10,646.00	-\$10,646.00	-100.0%
Diesel Pump Maintenance	4,083.55	1,308.00	\$2,775.55	212.2%	4,083.55	1,308.00	\$2,775.55	212.2%
Diesel Pump Rentals	21,838.00	17,948.00	\$3,890.00	21.67%	21,838.00	17,948.00	\$3,890.00	21.67%
District Management	121,345.00	121,345.00	\$0.00	0.0%	121,345.00	121,345.00	\$0.00	0.0%
Education and Exams	50.00	929.00	-\$879.00	-94.62%	50.00	929.00	-\$879.00	-94.62%
Employee Overtime - Distribution	32.42	942.00	-\$909.58	-96.56%	32.42	942.00	-\$909.58	-96.56%

Unaudited - For Management Purposes Only

Statement of Revenue, Expenditures and Change in Net Position
Todd Creek Village Metropolitan District
Operating and Maintenance Fund
For the month ended January 31, 2024

	January				Year to Date			
	Actual	Budget	Var USD	Var %	Actual	Budget	Var USD	Var %
Employee Overtime - Raw Water	1,585.28	3,127.00	-\$1,541.72	-49.3%	1,585.28	3,127.00	-\$1,541.72	-49.3%
Employee Overtime - Treatment	12.71	458.00	-\$445.29	-97.22%	12.71	458.00	-\$445.29	-97.22%
Engineering - Collections	0.00	6,667.00	-\$6,667.00	-100.0%	0.00	6,667.00	-\$6,667.00	-100.0%
Engineering - Irrigation Water System	0.00	833.00	-\$833.00	-100.0%	0.00	833.00	-\$833.00	-100.0%
Engineering - Potable Water System	0.00	833.00	-\$833.00	-100.0%	0.00	833.00	-\$833.00	-100.0%
Engineering - Raw Water System	0.00	1,167.00	-\$1,167.00	-100.0%	0.00	1,167.00	-\$1,167.00	-100.0%
Engineering - Treatment	0.00	5,000.00	-\$5,000.00	-100.0%	0.00	5,000.00	-\$5,000.00	-100.0%
Equipment Rental - Irrigation	0.00	1,458.00	-\$1,458.00	-100.0%	0.00	1,458.00	-\$1,458.00	-100.0%
Equipment Rental - Potable	0.00	1,458.00	-\$1,458.00	-100.0%	0.00	1,458.00	-\$1,458.00	-100.0%
Equipment Rental - Raw Water	0.00	783.00	-\$783.00	-100.0%	0.00	783.00	-\$783.00	-100.0%
Equipment Rental - Treatment	0.00	42.00	-\$42.00	-100.0%	0.00	42.00	-\$42.00	-100.0%
Fuel - Backhoe	186.78	283.00	-\$96.22	-34.0%	186.78	283.00	-\$96.22	-34.0%
Fuel-Admin Vehicles	144.09	500.00	-\$355.91	-71.18%	144.09	500.00	-\$355.91	-71.18%
Fuel-Distribution Vehicles	383.20	833.00	-\$449.80	-54.0%	383.20	833.00	-\$449.80	-54.0%
Fuel-Raw Water Vehicles	479.91	942.00	-\$462.09	-49.05%	479.91	942.00	-\$462.09	-49.05%
Fuel-Treatment Vehicles	245.03	833.00	-\$587.97	-70.58%	245.03	833.00	-\$587.97	-70.58%
Insurance & Bonds	0.00	4,442.00	-\$4,442.00	-100.0%	0.00	4,442.00	-\$4,442.00	-100.0%
Lease Payment - Equipment	17,000.00	17,000.00	\$0.00	0.0%	17,000.00	17,000.00	\$0.00	0.0%
Legal General Counsel	0.00	7,118.00	-\$7,118.00	-100.0%	0.00	7,118.00	-\$7,118.00	-100.0%
Legal Litigation	210.00	5,320.00	-\$5,110.00	-96.05%	210.00	5,320.00	-\$5,110.00	-96.05%
Locate - Overhead & Supplies - Distribution	0.00	1,933.00	-\$1,933.00	-100.0%	0.00	1,933.00	-\$1,933.00	-100.0%
Meters and MXU System	5,828.16	13,238.00	-\$7,409.84	-55.97%	5,828.16	13,238.00	-\$7,409.84	-55.97%
Miscellaneous Expense	0.00	4,167.00	-\$4,167.00	-100.0%	0.00	4,167.00	-\$4,167.00	-100.0%
Office Rental Costs	8,907.95	9,593.00	-\$685.05	-7.14%	8,907.95	9,593.00	-\$685.05	-7.14%
PFAS Testing	7,347.30	0.00	\$7,347.30		7,347.30	0.00	\$7,347.30	
Public Relations	824.60	1,384.00	-\$559.40	-40.42%	824.60	1,384.00	-\$559.40	-40.42%
Raw Water Administration	150.00	1,471.00	-\$1,321.00	-89.8%	150.00	1,471.00	-\$1,321.00	-89.8%
Repairs and Maintenance - Backhoe	17.99	933.00	-\$915.01	-98.07%	17.99	933.00	-\$915.01	-98.07%
Repairs and Maintenance - Irrigation System	7,762.50	8,350.00	-\$587.50	-7.04%	7,762.50	8,350.00	-\$587.50	-7.04%
Repairs and Maintenance - Potable System	0.42	5,875.00	-\$5,874.58	-99.99%	0.42	5,875.00	-\$5,874.58	-99.99%
Repairs and Maintenance - Raw Water System	1,888.96	1,692.00	\$196.96	11.64%	1,888.96	1,692.00	\$196.96	11.64%
Repairs and Maintenance - Treatment	309.99	13,750.00	-\$13,440.01	-97.75%	309.99	13,750.00	-\$13,440.01	-97.75%

Unaudited - For Management Purposes Only

Statement of Revenue, Expenditures and Change in Net Position
Todd Creek Village Metropolitan District
Operating and Maintenance Fund
For the month ended January 31, 2024

	January				Year to Date			
	Actual	Budget	Var USD	Var %	Actual	Budget	Var USD	Var %
Reservoir Maintenance	0.00	688.00	-\$688.00	-100.0%	0.00	688.00	-\$688.00	-100.0%
River 1 Pump Maintenance	19,910.00	2,542.00	\$17,368.00	683.24%	19,910.00	2,542.00	\$17,368.00	683.24%
Safety - Raw Water	0.00	273.00	-\$273.00	-100.0%	0.00	273.00	-\$273.00	-100.0%
Safety - Treatment	0.00	1,858.00	-\$1,858.00	-100.0%	0.00	1,858.00	-\$1,858.00	-100.0%
Safety-Distribution	68.40	1,583.00	-\$1,514.60	-95.68%	68.40	1,583.00	-\$1,514.60	-95.68%
SCADA	5,398.00	2,142.00	\$3,256.00	152.01%	5,398.00	2,142.00	\$3,256.00	152.01%
SCADA - Irrigation	0.00	1,250.00	-\$1,250.00	-100.0%	0.00	1,250.00	-\$1,250.00	-100.0%
SCADA - Potable	0.00	1,250.00	-\$1,250.00	-100.0%	0.00	1,250.00	-\$1,250.00	-100.0%
SCADA - Raw Water	0.00	5,894.00	-\$5,894.00	-100.0%	0.00	5,894.00	-\$5,894.00	-100.0%
Testing - Colorado Analytical - Irrigation	0.00	334.00	-\$334.00	-100.0%	0.00	334.00	-\$334.00	-100.0%
Testing - Colorado Analytical - Potable	165.60	833.00	-\$667.40	-80.12%	165.60	833.00	-\$667.40	-80.12%
Testing - Colorado Analytical - Raw Water	0.00	50.00	-\$50.00	-100.0%	0.00	50.00	-\$50.00	-100.0%
Testing - Colorado Analytical - Treatment	2,866.60	2,053.00	\$813.60	39.63%	2,866.60	2,053.00	\$813.60	39.63%
Tools & Supplies - Distribution	2,692.74	2,933.00	-\$240.26	-8.19%	2,692.74	2,933.00	-\$240.26	-8.19%
Tools & Supplies - Raw Water	236.11	592.00	-\$355.89	-60.12%	236.11	592.00	-\$355.89	-60.12%
Tools & Supplies - Treatment	173.18	2,000.00	-\$1,826.82	-91.34%	173.18	2,000.00	-\$1,826.82	-91.34%
Transfer to Capital Projects Fund	25,855.00	0.00	\$25,855.00		25,855.00	0.00	\$25,855.00	
Transfer to Debt Service Fund	4,000.00	141,647.00	-\$137,647.00	-97.18%	4,000.00	141,647.00	-\$137,647.00	-97.18%
Treatment Facility Overhead and Utility Costs	2,078.86	10,233.00	-\$8,154.14	-79.68%	2,078.86	10,233.00	-\$8,154.14	-79.68%
Uniforms	306.96	583.00	-\$276.04	-47.35%	306.96	583.00	-\$276.04	-47.35%
Utilities - Distribution Irrigation	0.00	4,917.00	-\$4,917.00	-100.0%	0.00	4,917.00	-\$4,917.00	-100.0%
Utilities - Distribution Potable	46.25	250.00	-\$203.75	-81.5%	46.25	250.00	-\$203.75	-81.5%
Utilities - Raw Water Operations	0.00	10,158.00	-\$10,158.00	-100.0%	0.00	10,158.00	-\$10,158.00	-100.0%
Utilities - Treatment	0.00	9,167.00	-\$9,167.00	-100.0%	0.00	9,167.00	-\$9,167.00	-100.0%
Vehicle Lease and Maintenance - Admin	48.25	180.00	-\$131.75	-73.19%	48.25	180.00	-\$131.75	-73.19%
Vehicle Lease and Maintenance - Distribution	0.00	2,133.00	-\$2,133.00	-100.0%	0.00	2,133.00	-\$2,133.00	-100.0%
Vehicle Lease and Maintenance - Raw Water	304.40	3,475.00	-\$3,170.60	-91.24%	304.40	3,475.00	-\$3,170.60	-91.24%
Vehicle Lease and Maintenance - Treatment	2,112.12	2,501.00	-\$388.88	-15.55%	2,112.12	2,501.00	-\$388.88	-15.55%
Water Acquisitions and Lease Costs	40,125.00	32,797.00	\$7,328.00	22.34%	40,125.00	32,797.00	\$7,328.00	22.34%
Water Rights - Legal and Engineering	16,393.86	15,201.00	\$1,192.86	7.85%	16,393.86	15,201.00	\$1,192.86	7.85%
Water Treatment - Chemicals and Other	8,896.69	6,780.00	\$2,116.69	31.22%	8,896.69	6,780.00	\$2,116.69	31.22%
Water Treatment - Irrigation	0.00	2,250.00	-\$2,250.00	-100.0%	0.00	2,250.00	-\$2,250.00	-100.0%

Unaudited - For Management Purposes Only

Statement of Revenue, Expenditures and Change in Net Position
Todd Creek Village Metropolitan District
Operating and Maintenance Fund
For the month ended January 31, 2024

	Actual	January			Actual	Year to Date		
		Budget	Var USD	Var %		Budget	Var USD	Var %
Total Expenditures	421,979.89	636,635.00	-\$214,655.11	-33.7%	421,979.89	636,635.00	-\$214,655.11	-33.7%
Change in Net Position	\$2,956,277.16	\$2,659,520.00	\$296,757.16	11.1583%	\$2,956,277.16	\$2,659,520.00	\$296,757.16	11.1583%

Unaudited - For Management Purposes Only

Statement of Revenue, Expenditures and Change in Net Position
Todd Creek Village Metropolitan District
Capital Projects Fund
For the month ended January 31, 2024

	Actual	January Budget	Var USD	Var %	Actual	Year to Date Budget	Var USD	Var %
Revenue								
Transfer from Operating Fund	25,855.00	0.00	\$25,855.00		25,855.00	0.00	\$25,855.00	
Total Revenue	\$25,855.00	\$0.00	\$25,855.00		\$25,855.00	\$0.00	\$25,855.00	
Expenditures								
Northglenn Line Extension	11,923.02	0.00	\$11,923.02		11,923.02	0.00	\$11,923.02	
Total Expenditures	\$11,923.02	\$0.00	\$11,923.02		\$11,923.02	\$0.00	\$11,923.02	
Change in Net Position	\$13,931.98	\$0.00	\$13,931.98		\$13,931.98	\$0.00	\$13,931.98	

Unaudited - For Management Purposes Only

Statement of Revenue, Expenditures and Change in Net Position
Todd Creek Village Metropolitan District
Debt Service Fund
For the month ended January 31, 2024

	Actual	January Budget	Var USD	Var %	Actual	Year to Date Budget	Var USD	Var %
Revenue								
Interest Income	12,537.01	12,008.00	\$529.01	4.41%	12,537.01	12,008.00	\$529.01	4.41%
Transfer from Operating Fund	4,000.00	141,647.00	-\$137,647.00	-97.18%	4,000.00	141,647.00	-\$137,647.00	-97.18%
Total Revenue	\$16,537.01	\$153,655.00	-\$137,117.99	-89.2%	\$16,537.01	\$153,655.00	-\$137,117.99	-89.2%
Expenditures								
Administration and Overhead Costs	524.74	567.00	-\$42.26	-7.45%	524.74	567.00	-\$42.26	-7.45%
Total Expenditures	\$524.74	\$567.00	-\$42.26		\$524.74	\$567.00	-\$42.26	-7.45%
Net Change in Position	\$16,012.27	\$153,088.00	-\$137,075.73	-89.5405%	\$16,012.27	\$153,088.00	-\$137,075.73	-89.540%

Unaudited - For Management Purposes Only

Statement of Revenue, Expenditures and Change in Net Position
Todd Creek Village Metropolitan District
Account Group Fund
For the month ended January 31, 2024

	Actual	January Budget	Variance	Var %	Actual	Year to Date Budget	Variance	Var %
Total Revenue	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	
Total Expenditures	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	
Net Change in Position	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	

Unaudited - For Management Purposes Only

Statement of Revenue, Expenditures and Change in Net Position
Todd Creek Village Metropolitan District
Reserve Fund
For the month ended January 31, 2024

	Actual	January Budget	Variance	Var %	Actual	Year to Date Budget	Variance	Var %
Revenue								
Reserve Fee	41,592.58	\$0.00	\$41,592.58		41,592.58	\$0.00	\$41,592.58	
Total Revenue	\$41,592.58	\$0.00	\$41,592.58		\$41,592.58	\$0.00	\$41,592.58	
Total Expenditures	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	
Net Change in Position	\$41,592.58	\$0.00	\$41,592.58		\$41,592.58	\$0.00	\$41,592.58	

Unaudited - For Management Purposes Only