

Conifer Metropolitan District
Adopted Budget Statements
2019 Budget vs June 2019 YTD Expenditures
General Fund

	Actual 2018	June YTD 2019	Remainder of 2019	Total 2019 Projected	Approved Budget 2019	Variance
Revenue and Other Financing Sources						
Sales Tax Revenue	\$ -	\$ 29,211	\$ 45,789	\$ 75,000	\$ 75,000	\$ -
Transfer from Debt Fund		\$ 50,000	\$ 10,000	\$ 60,000	50,000	(10,000)
Transfer from Project Fund	\$ 60,110		\$ -	\$ -	-	-
Transfer from Enterprise Fund			\$ 41,222	\$ 41,222	42,000	778
Total	<u>60,110</u>	<u>79,211</u>	<u>97,011</u>	<u>176,222</u>	<u>167,000</u>	<u>(9,222)</u>
Expenditures						
Legal fees		10,971	24,029	35,000	35,000	-
Accounting & Audit Fees		-	7,000	7,000	7,000	-
Mgmt Fees (incl Receiver)		31,487	27,192	58,679	50,000	(8,679)
Admin supplies/dues & subscriptions		543	-	543	-	(543)
Transportation Reserve		29,211	45,789	75,000	75,000	-
Total	<u>-</u>	<u>72,212</u>	<u>104,010</u>	<u>176,222</u>	<u>167,000</u>	<u>(9,222)</u>
Revenue Over (Under) Expenses	<u>60,110</u>	<u>6,999</u>	<u>(6,999)</u>	<u>0</u>	<u>-</u>	<u>(0)</u>
Fund Balances Beginning of Year	(60,110)	-	-	-	-	
Fund Balances End of Year	-	6,999	(6,999)	0	-	

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2019 Budget vs April 2019 YTD Expenditures
Debt Service Fund

	Actual 2018	April YTD 2019	Remainder 2019	Total 2019 Projected	Adopted Budget 2019	Variance
Unit Statistics						
Est. Assessed Valuation	6,381,345				6,367,805	
Millevy	50				50	
Revenue						
Real property taxes	\$ 318,653	\$ 164,658	\$ 153,342	\$ 318,000	\$ 318,000	\$ -
Real property taxes Interest						-
Specific owners taxes	18,576	9,207	8,793	18,000	18,000	-
Interest earned	-	1,991	-	-	-	-
Capitalized interest	-	-	-	-	-	-
Transfer from Project Fund	84,415			-		-
Total	421,644	175,856	162,135	336,000	336,000	-
Expenditures						
Investment and trustee fees	3,650	1,900	3,100	5,000	5,000	-
Bond principal	-			-		-
Bond interest	300,000		260,000	260,000	275,000	(15,000)
Bond discount				-		-
Bond issuance costs				-		-
Supplemental interest				-		-
Treasurer's fees	4,780	2,467	2,432	4,899	5,050	(151)
Transfer to General Fund		50,000	10,000	60,000	50,000	10,000
Transfer to Enterprise Fund	52,418		40,028	40,028	44,919	(4,891)
Other	-	-	-	-	1,950	(1,950)
Total	360,848	54,367	315,560	369,927	381,919	(11,992)
Revenue Over (Under) Expenditures	60,796	121,489	(153,425)	(33,927)	(45,919)	11,992
Fund Balances Beginning of Year	322,174	382,970	504,459	382,970	382,970	
Fund Balances End of Year	382,970	504,459	351,034	349,043	337,051	

Conifer Metropolitan District
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2019 Budget vs April 2019 YTD Expenditures
Enterprise Fund - Water and Wastewater

	Actual 2018	April YTD 2019	Remainder of 2019	Total 2019 Projected	Adopted Budget 2019	Variance
Unit Statistics						
W&S Gal Metered (1,000 gallons)	3,980	1,249	1,867	3,116	3,680	(564)
CSA Sewer Treated (1,000 gallons)	5,550	642	898	1,540	5,250	(594)
Avg Fees/Gal Metered - Water		\$ 13.67			\$ 13.67	
Avg Fees/Gal Metered - Sewer		40.98			40.98	
Avg Water Service Charge		3.45			3.45	
Avg Sewer Service Charge		3.45			3.45	
Avg WW Capital Res Assessment		8.50			8.50	
Avg WW Capital Res Assessment (in-District)		1.85			1.85	
Avg Water Capital Res Assessment		6.75			6.75	
Revenue						
Water Usage Charge	\$ 56,068	\$ 20,135	\$ 25,522	\$ 45,657	\$ 50,000	\$ (4,343)
Wastewater Usage Charge	261,155	90,930	113,310	204,240	215,000	(10,760)
Admin Fee - In-District Customers	38,317	31,558	31,558	63,115	48,000	15,115
Admin Fee - Out-of-District Customers	4,967	2,573	2,573	5,146	5,000	146
Pro rata ELC Monitoring	8,532	4,266	4,266	8,532	9,000	(468)
Reserve Replacement Fees	-					-
Waste Water Capital Reserve Fees	44,988	19,020	23,503	42,522	44,625	(2,103)
In District Waste Water Capital Reserve Fee	7,247	2,450	3,454	5,904	6,808	(904)
Water Capital Reserve Fee	26,160	9,838	12,602	22,440	24,840	(2,400)
Sys Capacity Reservation Fee	16,000	-		-	-	-
Reimbursable Expenses	4,353	1,274	3,511	4,786		4,786
Administrative Fees	317			-		-
Transfer from Debt Service Fund	52,418		40,028	40,028	44,919	(4,891)
Chg / Fees - Finance	2,347	(2)		(2)		(2)
Misc. Income	1,312	1,457	-	1,457	1,000	457
Total Revenues	524,181	183,499	260,326	443,826	449,192	(5,366)
Admin Expenditures						
Legal fees	48,185			-		-
Accounting & Audit Fees	7,000			-		-
Bank fees and miscellaneous	-			-		-
Admin supplies/dues & subscriptions	1,004			-		-
Mgmt Fees (incl Receiver)	62,372			-		-
Subtotal Admin Expenses	118,561	-	-	-	-	-
Operations & Repairs/Maint						
Water/well monitoring	23,835	14,030	10,800	24,830	25,000	(170)
Legal fees	-	-		-	-	-
Insurance	30,892	18,950	6,317	25,266	32,000	(6,734)
Supplies	-			-	3,000	(3,000)
Supplies - Water & Sewer	622	925	925	1,850		1,850
Supplies - Maint Water	1,253	108	108	216		216
Supplies - Maint Sewer	-	157	157	315		315
Chemical fees	10,569	6,620	6,620	13,240	11,000	2,240
Service Operations	-			-	75,000	(75,000)
Service - Water & Sewer	1,540	225	225	450		450
Service - Maint Water	982	1,682	1,682	3,365		3,365

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Service - Maint Sewer	3,855	680	680	1,360		1,360
Service - Operations (W&S)	64,645	32,288	32,000	64,288		64,288
Maintenance and repair parts	901			-	5,000	(5,000)
Maint - Sewer	2,536	2,739	1,000	3,739		3,739
Maint - Water	2,991	3,069	1,000	4,069		4,069
Sludge Haul	16,693	9,360	9,360	18,720	14,000	4,720
Trash Services	667	300	300	600	700	(100)
Snow Removal	400	1,900	300	2,200	500	1,700
Lab test	12,000	9,052	9,052	18,103	12,000	6,103
Consulting Services	3,929	1,009	500	1,509	4,000	(2,491)
Water Right Expense	9,798	7,314	2,686	10,000	10,000	-
Utilities	75,000	44,028	30,000	74,028	70,000	4,028
Phones	5,769	2,500	3,500	6,000	6,000	-
Fire monitoring	2,500	468	2,032	2,500	2,500	-
Fees/Permits	2,505	-	2,500	2,500	2,500	-
Bank Fees	265	27	27	53	300	(247)
Reimbursed Expenses	249	3,511		3,511	250	3,261
Transfer to General Fund	-		41,222	41,222	42,000	(778)
Miscellaneous / Bad Debts	19,220		9,000	9,000	12,250	(3,250)
Subtotal Operating Expenses	293,617	160,939	171,993	332,932	328,000	4,932
Capital Improvements	-			-		
Water Capital Expense	29,289	33,722		33,722	23,000	10,722
Water Cap Imp Exp Res Acct	(3,129)	(23,884)	12,602	(11,281)	1,840	(13,121)
WW Capital Expense (General)	14,376	4,088		4,088	54,000	(49,912)
WW Capital Reserve (General)	30,611	14,932	23,503	38,434	(9,375)	47,809
WW Capital Expense (In-District)	-	-	-	-	5,251	(5,251)
WW Capital Reserve (In-District)	7,247	2,450	3,454	5,904	1,557	4,347
Subtotal Capital Improvements	78,394	31,307	39,559	70,866	76,273	(5,407)
Total Operating & Capital Expenses	490,573	192,247	211,552	403,798	404,273	(475)
Excessive (Deficient) Funds	33,608	(8,747)	48,775	40,028	44,919	(4,891)
Fund Balances Beginning of Year	(429,827)	(396,219)	(404,966)	(396,219)	(396,219)	
Fund Balances End of Year	(396,219)	(404,966)	(356,191)	(356,191)	(351,300)	