

Balance Sheet
Todd Creek Village Metropolitan District
As of January 31, 2023

	Operating Fund	Capital Projects Fund	Debt Service Fund	Account Group Fund	Total of All Funds
Assets					
Current Assets					
Cash and Cash Equivalents					
Cash in Trust UMB Bank - 2018 Bonds	807,648.17	0.00	2,546,609.51	0.00	3,354,257.68
Citywide - 2833	14,300.72	0.00	0.00	0.00	14,300.72
Citywide - 4767	2,747.14	0.00	0.00	0.00	2,747.14
InBank	1,111,098.18	0.00	0.00	0.00	1,111,098.18
Total Cash and Cash Equivalents	1,935,794.21	0.00	2,546,609.51	0.00	4,482,403.72
Accounts Receivable	301,935.00	0.00	0.00	0.00	301,935.00
Allowance for Doubtful Account	(106,500.00)	0.00	0.00	0.00	(106,500.00)
Citiwide CD - DRMS	0.00	75,000.00	0.00	0.00	75,000.00
Prepaid Expenses	51,084.00	0.00	0.00	0.00	51,084.00
Utility Billing Receivable	237,583.00	0.00	0.00	0.00	237,583.00
Total Current Assets	2,419,896.21	75,000.00	2,546,609.51	0.00	5,041,505.72
Fixed Assets					
Accumulated Depreciation	0.00	0.00	0.00	(24,957,198.54)	(24,957,198.54)
Construction in Progress	0.00	0.00	0.00	5,182,317.95	5,182,317.95
Equipment	0.00	0.00	0.00	18,175.00	18,175.00
Office Furniture	0.00	0.00	0.00	3,579.15	3,579.15
Operating System and Storage	0.00	0.00	0.00	61,833,973.20	61,833,973.20
Vehicles	0.00	0.00	0.00	234,960.00	234,960.00
Water Rights	0.00	0.00	0.00	6,151,919.40	6,151,919.40
Total Fixed Assets	0.00	0.00	0.00	48,467,726.16	48,467,726.16
Long Term Assets					
Deferred Charge on Refunding	0.00	0.00	0.00	4,836,180.30	4,836,180.30
Total Long Term Assets	0.00	0.00	0.00	4,836,180.30	4,836,180.30
Total Assets	2,419,896.21	75,000.00	2,546,609.51	53,303,906.46	58,345,412.18

Balance Sheet
Todd Creek Village Metropolitan District
As of January 31, 2023

	Operating Fund	Capital Projects Fund	Debt Service Fund	Account Group Fund	Total of All Funds
Liabilities and Equity					
Liabilities					
Current Liabilities					
Accounts Payable	459,551.05	0.00	4,000.00	0.00	463,551.05
Accrued Interest	0.00	0.00	107,353.17	0.00	107,353.17
Deferred Revenue	1,184,000.00	0.00	0.00	0.00	1,184,000.00
Contingent Legal Liability	100,000.00	0.00	0.00	0.00	100,000.00
Customer Deposits	40,350.55	0.00	0.00	0.00	40,350.55
InBank Credit Card	4,898.99	0.00	0.00	0.00	4,898.99
Kum & Go Credit Card	1,963.38	0.00	0.00	0.00	1,963.38
Retainage Payable	0.00	176,064.02	0.00	0.00	176,064.02
Total Current Liabilities	1,790,763.97	176,064.02	111,353.17	0.00	2,078,181.16
Long Term Liabilities					
2018A Bond Premium	0.00	0.00	0.00	755,217.43	755,217.43
2018A Bonds Payable	0.00	0.00	0.00	18,945,000.00	18,945,000.00
2018B Bonds Payable	0.00	0.00	0.00	6,300,000.00	6,300,000.00
Capital Lease - Vehicles	0.00	0.00	0.00	55,665.88	55,665.88
Due to West South Platte	0.00	0.00	0.00	2,230,169.06	2,230,169.06
Total Long Term Liabilities	0.00	0.00	0.00	28,286,052.37	28,286,052.37
Total Liabilities	1,790,763.97	176,064.02	111,353.17	28,286,052.37	30,364,233.53
Equity					
Amount to be Provided for	0.00	0.00	0.00	(46,753,788.00)	(46,753,788.00)
Current Year Earnings	(524,960.29)	19,700.00	371,981.93	0.00	(133,278.36)
Fund Balance	1,154,092.53	(120,764.02)	2,063,274.41	23,391,233.08	26,487,836.00
Invested in Capital Assets	0.00	0.00	0.00	48,380,409.01	48,380,409.01
Total Equity	629,132.24	(101,064.02)	2,435,256.34	25,017,854.09	27,981,178.65
Total Liabilities and Equity	2,419,896.21	75,000.00	2,546,609.51	53,303,906.46	58,345,412.18

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 31 January 2023

	January				Year to Date			
	Actual	Budget	Var USD	Var %	Actual	Budget	Var USD	Var %
Revenue								
Conservation Fee Revenue	\$7,380.96	\$36,929.00	-\$29,548.04	-80.01%	\$7,380.96	\$36,929.00	-\$29,548.04	-80.01%
Construction Water	\$0.00	\$200.00	-\$200.00	-100.0%	\$0.00	\$200.00	-\$200.00	-100.0%
Failure to Connect Revenue	\$0.00	\$5,820.00	-\$5,820.00	-100.0%	\$0.00	\$5,820.00	-\$5,820.00	-100.0%
Inspection Fees	\$0.00	\$2,800.00	-\$2,800.00	-100.0%	\$0.00	\$2,800.00	-\$2,800.00	-100.0%
Interest Income	\$5,810.55	\$565.00	\$5,245.55	928.42%	\$5,810.55	\$565.00	\$5,245.55	928.42%
Irrigation - Residential	-\$58.05	\$0.00	-\$58.05		-\$58.05	\$0.00	-\$58.05	
Lease of Water	\$0.00	\$110,000.00	-\$110,000.00	-100.0%	\$0.00	\$110,000.00	-\$110,000.00	-100.0%
Meter Fees	\$0.00	\$4,400.00	-\$4,400.00	-100.0%	\$0.00	\$4,400.00	-\$4,400.00	-100.0%
Misc Income	\$4,469.74	\$14,583.00	-\$10,113.26	-69.35%	\$4,469.74	\$14,583.00	-\$10,113.26	-69.35%
Monthly Base Fee Revenue	\$157,126.85	\$159,982.00	-\$2,855.15	-1.78%	\$157,126.85	\$159,982.00	-\$2,855.15	-1.78%
Penalty & Interest Income	\$1,313.92	\$2,000.00	-\$686.08	-34.3%	\$1,313.92	\$2,000.00	-\$686.08	-34.3%
Potable Water - Commercial	\$1,121.00	\$1,163.00	-\$42.00	-3.61%	\$1,121.00	\$1,163.00	-\$42.00	-3.61%
Potable Water - Residential	\$58,904.18	\$67,800.00	-\$8,895.82	-13.12%	\$58,904.18	\$67,800.00	-\$8,895.82	-13.12%
Reserve Fee	\$40,643.70	\$41,554.00	-\$910.30	-2.19%	\$40,643.70	\$41,554.00	-\$910.30	-2.19%
Tap Fees	\$1,000.00	\$92,000.00	-\$91,000.00	-98.91%	\$1,000.00	\$92,000.00	-\$91,000.00	-98.91%
Transfer from Operating Fund	-\$363,488.81	\$0.00	-\$363,488.81		-\$363,488.81	\$0.00	-\$363,488.81	
Total Revenue	-\$85,775.96	\$539,796.00	-\$625,571.96	-115.9%	-\$85,775.96	\$539,796.00	-\$625,571.96	-115.9%
Expenditures								
Administration and Overhead Costs	-\$9,698.91	-\$12,210.00	\$2,511.09	20.57%	-\$9,698.91	-\$12,210.00	\$2,511.09	20.57%
Bennt Creek Regional Water Authority	\$0.00	-\$35,000.00	\$35,000.00	100.0%	\$0.00	-\$35,000.00	\$35,000.00	100.0%
Contract - Distribution Maintenance	\$0.00	-\$7,730.00	\$7,730.00	100.0%	\$0.00	-\$7,730.00	\$7,730.00	100.0%
Contract - Irrigation Maintenance	-\$7,428.92	-\$12,333.00	\$4,904.08	39.76%	-\$7,428.92	-\$12,333.00	\$4,904.08	39.76%
Contract - Raw Water Maintenance	\$0.00	-\$6,892.00	\$6,892.00	100.0%	\$0.00	-\$6,892.00	\$6,892.00	100.0%
Contract - Treatment Maintenance	-\$11,707.30	-\$2,708.00	-\$8,999.30	-332.32%	-\$11,707.30	-\$2,708.00	-\$8,999.30	-332.32%
Diesel Pump - Diesel	-\$4,435.02	-\$10,167.00	\$5,731.98	56.38%	-\$4,435.02	-\$10,167.00	\$5,731.98	56.38%
Diesel Pump Maintenance	-\$431.05	-\$1,650.00	\$1,218.95	73.88%	-\$431.05	-\$1,650.00	\$1,218.95	73.88%
Diesel Pump Rentals	-\$21,000.00	-\$23,250.00	\$2,250.00	9.68%	-\$21,000.00	-\$23,250.00	\$2,250.00	9.68%
District Management	-\$117,810.00	-\$117,810.00	\$0.00	0.0%	-\$117,810.00	-\$117,810.00	\$0.00	0.0%
Education and Exams	-\$2,595.23	-\$904.00	-\$1,691.23	-187.08%	-\$2,595.23	-\$904.00	-\$1,691.23	-187.08%
Employee Overtime - Distribution	-\$287.71	-\$2,056.00	\$1,768.29	86.01%	-\$287.71	-\$2,056.00	\$1,768.29	86.01%
Employee Overtime - Raw Water	-\$1,262.09	-\$2,264.00	\$1,001.91	44.25%	-\$1,262.09	-\$2,264.00	\$1,001.91	44.25%
Employee Overtime - Treatment	-\$402.56	-\$519.00	\$116.44	22.44%	-\$402.56	-\$519.00	\$116.44	22.44%
Engineering - Collections	\$0.00	-\$3,500.00	\$3,500.00	100.0%	\$0.00	-\$3,500.00	\$3,500.00	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 31 January 2023

	January				Year to Date			
	Actual	Budget	Var USD	Var %	Actual	Budget	Var USD	Var %
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	-\$1,167.00	\$1,167.00	100.0%	\$0.00	-\$1,167.00	\$1,167.00	100.0%
Engineering - Raw Water System	\$0.00	-\$383.00	\$383.00	100.0%	\$0.00	-\$383.00	\$383.00	100.0%
Engineering - Treatment	\$0.00	-\$8,750.00	\$8,750.00	100.0%	\$0.00	-\$8,750.00	\$8,750.00	100.0%
Equipment Rental - Irrigation	\$0.00	-\$1,104.00	\$1,104.00	100.0%	\$0.00	-\$1,104.00	\$1,104.00	100.0%
Equipment Rental - Potable	\$0.00	-\$1,167.00	\$1,167.00	100.0%	\$0.00	-\$1,167.00	\$1,167.00	100.0%
Equipment Rental - Raw Water	\$0.00	-\$1,125.00	\$1,125.00	100.0%	\$0.00	-\$1,125.00	\$1,125.00	100.0%
Equipment Rental - Treatment	\$0.00	-\$333.00	\$333.00	100.0%	\$0.00	-\$333.00	\$333.00	100.0%
Fuel - Backhoe	\$0.00	-\$283.00	\$283.00	100.0%	\$0.00	-\$283.00	\$283.00	100.0%
Fuel-Admin Vehicles	-\$81.75	-\$333.00	\$251.25	75.45%	-\$81.75	-\$333.00	\$251.25	75.45%
Fuel-Distribution Vehicles	-\$357.88	-\$1,083.00	\$725.12	66.95%	-\$357.88	-\$1,083.00	\$725.12	66.95%
Fuel-Raw Water Vehicles	-\$541.09	-\$1,085.00	\$543.91	50.13%	-\$541.09	-\$1,085.00	\$543.91	50.13%
Fuel-Treatment Vehicles	-\$213.97	-\$333.00	\$119.03	35.74%	-\$213.97	-\$333.00	\$119.03	35.74%
Insurance & Bonds	\$0.00	-\$4,496.00	\$4,496.00	100.0%	\$0.00	-\$4,496.00	\$4,496.00	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	-\$9,593.23	-\$6,542.00	-\$3,051.23	-46.64%	-\$9,593.23	-\$6,542.00	-\$3,051.23	-46.64%
Legal Litigation	-\$6,136.32	-\$2,488.00	-\$3,648.32	-146.64%	-\$6,136.32	-\$2,488.00	-\$3,648.32	-146.64%
Locate - Overhead & Supplies	\$0.00	-\$1,871.00	\$1,871.00	100.0%	\$0.00	-\$1,871.00	\$1,871.00	100.0%
Meters and MXU System	-\$61,952.30	-\$10,854.00	-\$51,098.30	-470.78%	-\$61,952.30	-\$10,854.00	-\$51,098.30	-470.78%
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	-\$8,668.72	-\$9,593.00	\$924.28	9.63%	-\$8,668.72	-\$9,593.00	\$924.28	9.63%
Other Improvements	-\$27,500.00	\$0.00	-\$27,500.00		-\$27,500.00	\$0.00	-\$27,500.00	
Public Relations	-\$3,571.50	-\$1,364.00	-\$2,207.50	-161.84%	-\$3,571.50	-\$1,364.00	-\$2,207.50	-161.84%
Repairs and Maintenance - Backhoe	-\$457.51	-\$1,792.00	\$1,334.49	74.47%	-\$457.51	-\$1,792.00	\$1,334.49	74.47%
Repairs and Maintenance - Irrigation System	-\$4,378.79	-\$12,642.00	\$8,263.21	65.36%	-\$4,378.79	-\$12,642.00	\$8,263.21	65.36%
Repairs and Maintenance - Potable System	\$0.00	-\$7,917.00	\$7,917.00	100.0%	\$0.00	-\$7,917.00	\$7,917.00	100.0%
Repairs and Maintenance - Raw Water System	-\$1,432.95	-\$2,117.00	\$684.05	32.31%	-\$1,432.95	-\$2,117.00	\$684.05	32.31%
Repairs and Maintenance - Treatment	-\$3,216.45	-\$11,500.00	\$8,283.55	72.03%	-\$3,216.45	-\$11,500.00	\$8,283.55	72.03%
River 1 Pump Maintenance	-\$29,963.83	-\$5,625.00	-\$24,338.83	-432.69%	-\$29,963.83	-\$5,625.00	-\$24,338.83	-432.69%
Safety - Raw Water	-\$113.88	-\$303.00	\$189.12	62.42%	-\$113.88	-\$303.00	\$189.12	62.42%
Safety - Treatment	\$0.00	-\$92.00	\$92.00	100.0%	\$0.00	-\$92.00	\$92.00	100.0%
Safety-Distribution	\$0.00	-\$640.00	\$640.00	100.0%	\$0.00	-\$640.00	\$640.00	100.0%
SCADA	-\$6,785.00	-\$9,583.00	\$2,798.00	29.2%	-\$6,785.00	-\$9,583.00	\$2,798.00	29.2%
SCADA - Irrigation	\$0.00	-\$833.00	\$833.00	100.0%	\$0.00	-\$833.00	\$833.00	100.0%
SCADA - Potable	\$0.00	-\$833.00	\$833.00	100.0%	\$0.00	-\$833.00	\$833.00	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 31 January 2023

	January				Year to Date			
	Actual	Budget	Var USD	Var %	Actual	Budget	Var USD	Var %
SCADA - Raw Water	\$0.00	-\$900.00	\$900.00	100.0%	\$0.00	-\$900.00	\$900.00	100.0%
Testing - Colorado Analytical - Irrigation	\$0.00	-\$596.00	\$596.00	100.0%	\$0.00	-\$596.00	\$596.00	100.0%
Testing - Colorado Analytical - Potable	-\$144.90	-\$775.00	\$630.10	81.3%	-\$144.90	-\$775.00	\$630.10	81.3%
Testing - Colorado Analytical - Raw Water	\$0.00	-\$44.00	\$44.00	100.0%	\$0.00	-\$44.00	\$44.00	100.0%
Testing - Colorado Analytical - Treatment	-\$2,920.60	-\$2,986.00	\$65.40	2.19%	-\$2,920.60	-\$2,986.00	\$65.40	2.19%
Tools & Supplies - Distribution	-\$3,549.48	-\$1,800.00	-\$1,749.48	-97.19%	-\$3,549.48	-\$1,800.00	-\$1,749.48	-97.19%
Tools & Supplies - Raw Water	-\$138.64	-\$454.00	\$315.36	69.46%	-\$138.64	-\$454.00	\$315.36	69.46%
Tools & Supplies - Treatment	-\$6,114.10	-\$1,250.00	-\$4,864.10	-389.13%	-\$6,114.10	-\$1,250.00	-\$4,864.10	-389.13%
Transfer to Capital Projects Fund	-\$19,700.00	\$0.00	-\$19,700.00		-\$19,700.00	\$0.00	-\$19,700.00	
Transfer to Debt Service Fund	\$0.00	-\$61,037.00	\$61,037.00	100.0%	\$0.00	-\$61,037.00	\$61,037.00	100.0%
Treatment Facility Overhead and Utility Costs	-\$2,231.49	-\$7,625.00	\$5,393.51	70.73%	-\$2,231.49	-\$7,625.00	\$5,393.51	70.73%
Uniforms	-\$220.00	-\$508.00	\$288.00	56.69%	-\$220.00	-\$508.00	\$288.00	56.69%
Utilities - Distribution Irrigation	-\$1,398.31	-\$11,254.00	\$9,855.69	87.57%	-\$1,398.31	-\$11,254.00	\$9,855.69	87.57%
Utilities - Distribution Potable	-\$5,219.30	-\$2,500.00	-\$2,719.30	-108.77%	-\$5,219.30	-\$2,500.00	-\$2,719.30	-108.77%
Utilities - Raw Water Operations	-\$6,024.51	-\$14,583.00	\$8,558.49	58.69%	-\$6,024.51	-\$14,583.00	\$8,558.49	58.69%
Utilities - Treatment	-\$3,694.80	-\$4,167.00	\$472.20	11.33%	-\$3,694.80	-\$4,167.00	\$472.20	11.33%
Vehicle Lease and Maintenance - Admin	-\$901.22	-\$1,035.00	\$133.78	12.93%	-\$901.22	-\$1,035.00	\$133.78	12.93%
Vehicle Lease and Maintenance - Distribution	-\$2,331.45	-\$2,133.00	-\$198.45	-9.3%	-\$2,331.45	-\$2,133.00	-\$198.45	-9.3%
Vehicle Lease and Maintenance - Raw Water	-\$59.89	-\$1,117.00	\$1,057.11	94.64%	-\$59.89	-\$1,117.00	\$1,057.11	94.64%
Vehicle Lease and Maintenance - Treatment	-\$916.18	-\$1,013.00	\$96.82	9.56%	-\$916.18	-\$1,013.00	\$96.82	9.56%
Water Acquisitions and Lease Costs	-\$13,000.00	-\$33,020.00	\$20,020.00	60.63%	-\$13,000.00	-\$33,020.00	\$20,020.00	60.63%
Water Rights - Legal and Engineering	-\$9,457.50	-\$15,495.00	\$6,037.50	38.96%	-\$9,457.50	-\$15,495.00	\$6,037.50	38.96%
Water Treatment - Chemicals and Other	-\$2,138.00	-\$4,324.00	\$2,186.00	50.56%	-\$2,138.00	-\$4,324.00	\$2,186.00	50.56%
Water Treatment - Irrigation	\$0.00	-\$1,958.00	\$1,958.00	100.0%	\$0.00	-\$1,958.00	\$1,958.00	100.0%
Total Expenditures	-\$439,184.33	-\$539,798.00	\$100,613.67	18.6%	-\$439,184.33	-\$539,798.00	\$100,613.67	18.6%
Change in Net Position	-\$524,960.29	-\$2.00	-\$524,958.29	-26247914.5%	-\$524,960.29	-\$2.00	-\$524,958.29	-26247914.5%

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 31 January 2023

	Actual	January Budget	Var USD	Var %	Actual	Year to Date Budget	Var USD	Var %
Revenue								
Transfer from Operating Fund	\$19,700.00	\$0.00	\$19,700.00		\$19,700.00	\$0.00	\$19,700.00	
Total Revenue	\$19,700.00	\$0.00	\$19,700.00		\$19,700.00	\$0.00	\$19,700.00	
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Operating Income / (Loss)	\$19,700.00	\$0.00	\$19,700.00		\$19,700.00	\$0.00	\$19,700.00	
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Expenditures								
Total Expenditures	\$0.00	\$0.00			\$0.00	\$0.00		
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Change in Net Position	\$19,700.00	\$0.00	\$19,700.00		\$19,700.00	\$0.00	\$19,700.00	
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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 31 January 2023

	January				Year to Date			
	Actual	Budget	Var USD	Var %	Actual	Budget	Var USD	Var %
Revenue								
Interest Income	\$8,854.80	\$0.00	\$8,854.80		\$8,854.80	\$0.00	\$8,854.80	
Transfer from Operating Fund	\$0.00	\$61,037.00	-\$61,037.00	-100.0%	\$0.00	\$61,037.00	-\$61,037.00	-100.0%
Total Revenue	\$8,854.80	\$61,037.00	-\$52,182.20	-85.5%	\$8,854.80	\$61,037.00	-\$52,182.20	-85.5%
Gross Profit	\$8,854.80	\$61,037.00	-\$52,182.20	-85.4927%	\$8,854.80	\$61,037.00	-\$52,182.20	-85.4927%
Operating Income / (Loss)	\$8,854.80	\$61,037.00	-\$52,182.20	-85.4927%	\$8,854.80	\$61,037.00	-\$52,182.20	-85.4927%
Expenditures								
Administration and Overhead Costs	-\$361.68	\$0.00	-\$361.68		-\$361.68	\$0.00	-\$361.68	
Transfer to Debt Service Fund	\$363,488.81	\$0.00	\$363,488.81		\$363,488.81	\$0.00	\$363,488.81	
Total Expenditures	\$363,127.13	\$0.00	\$363,127.13		\$363,127.13	\$0.00	\$363,127.13	
Net Change in Position	\$371,981.93	\$61,037.00	\$310,944.93	509.4368%	\$371,981.93	\$61,037.00	\$310,944.93	509.437%

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 31 January 2023

	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	
Gross Profit	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	
Expenditures								
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