

**INSPIRATION METROPOLITAN DISTRICT**

**FINANCIAL STATEMENTS**

JANUARY 31, 2025

**INSPIRATION METRO DISTRICT**  
**Balance Sheet - Governmental Funds**  
**January 31, 2025**

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Total</u>
<b>Assets</b>					
Checking Account	\$ 223,648.87	\$ 13,340.81	\$ -	\$ -	\$ 236,989.68
Xpress Bill Pay	16,832.83	-	-	-	16,832.83
Colotrust	3,479,088.12	-	18,325.00	420,909.00	3,918,322.12
Colotrust Reserve	1,120,631.72	-	-	-	1,120,631.72
2021B Bond Fund	-	-	1,065.76	-	1,065.76
2021B Reserve Fund	-	-	155,042.12	-	155,042.12
2021B Surplus Fund	-	-	90.56	-	90.56
2021B Project Fund	-	-	-	541,339.33	541,339.33
2021A-1 Note Fund	-	-	174,568.81	-	174,568.81
Accounts Receivable	50,233.40	-	-	-	50,233.40
Receivable from County Treasurer	17,329.27	-	93,702.31	2,657.22	113,688.80
<b>Total Assets</b>	<u>\$ 4,907,764.21</u>	<u>\$ 13,340.81</u>	<u>\$ 442,794.56</u>	<u>\$ 964,905.55</u>	<u>\$ 6,328,805.13</u>
<b>Liabilities</b>					
Accounts Payable	\$ 132,710.02	\$ 13,340.81	\$ -	\$ 177,051.65	\$ 323,102.48
Due to SARIA	-	-	-	2,659.02	2,659.02
Retainage Payable	-	-	-	40,574.15	40,574.15
Unearned Assessments	37,242.44	-	-	-	37,242.44
Sign Removal Deposit	-	-	-	5,500.00	5,500.00
<b>Total Liabilities</b>	<u>169,952.46</u>	<u>13,340.81</u>	<u>-</u>	<u>225,784.82</u>	<u>409,078.09</u>
<b>Fund Balances</b>	<u>4,737,811.75</u>	<u>-</u>	<u>442,794.56</u>	<u>739,120.73</u>	<u>5,919,727.04</u>
<b>Liabilities and Fund Balances</b>	<u>\$ 4,907,764.21</u>	<u>\$ 13,340.81</u>	<u>\$ 442,794.56</u>	<u>\$ 964,905.55</u>	<u>\$ 6,328,805.13</u>

No assurance is provided on these financial statements. Substantially all required disclosures, the government-wide financial statements, and the statement of revenues, expenditures and changes in fund balances – governmental funds have been omitted.

**INSPIRATION METRO DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**For the Period Ending January 31, 2025**  
**General Fund**

	<u>Monthly Budget</u>	<u>Monthly Actual</u>	<u>Monthly Variance</u>	<u>Year to Date Budget</u>	<u>Year to Date Actual</u>	<u>Year to Date Variance</u>	<u>Year to Date Variance %</u>	<u>Annual Budget</u>
Revenues								
Property taxes	\$ 48,536.50	\$ 12,902.76	\$ 35,633.74	\$ 48,536.50	\$ 12,902.76	\$ 35,633.74	(73.41) %	\$ 582,438.00
Specific ownership taxes	4,368.25	4,620.05	(251.80)	4,368.25	4,620.05	(251.80)	5.76 %	52,419.00
Interest Income	7,643.33	15,887.25	(8,243.92)	7,643.33	15,887.25	(8,243.92)	107.85 %	91,720.00
Other Revenue	83.33	-	83.33	83.33	-	83.33	(100.00) %	1,000.00
Late Fees & Interest	833.33	3,424.81	(2,591.48)	833.33	3,424.81	(2,591.48)	310.97 %	10,000.00
Violations and Fees	416.66	4,671.00	(4,254.34)	416.66	4,671.00	(4,254.34)	1,021.05 %	5,000.00
Billing Adjustments	416.66	(6,305.08)	6,721.74	416.66	(6,305.08)	6,721.74	(1,613.24) %	5,000.00
Operating Fees - Residents	544,194.00	531,552.00	12,642.00	544,194.00	531,552.00	12,642.00	(2.32) %	2,176,776.00
Operating Fees - Builders	9,555.00	15,876.00	(6,321.00)	9,555.00	15,876.00	(6,321.00)	66.15 %	38,220.00
Transfer Fees	5,250.00	5,500.00	(250.00)	5,250.00	5,500.00	(250.00)	4.76 %	63,000.00
<b>Total Revenue</b>	<b>621,297.06</b>	<b>588,128.79</b>	<b>33,168.27</b>	<b>621,297.06</b>	<b>588,128.79</b>	<b>33,168.27</b>	<b>(5.33) %</b>	<b>3,025,573.00</b>
EXPENDITURES								
Administrative								
Accounting	11,208.75	10,750.00	458.75	11,208.75	10,750.00	458.75	(4.09) %	134,505.00
Auditing	-	-	-	-	-	-	-	7,166.00
County Treasurer's Fee	728.08	193.54	534.54	728.08	193.54	534.54	(73.41) %	8,737.00
Dues and Membership	1,930.00	-	1,930.00	1,930.00	-	1,930.00	(100.00) %	1,930.00
Insurance	55,022.00	48,175.00	6,847.00	55,022.00	48,175.00	6,847.00	(12.44) %	55,022.00
Legal	11,851.91	7,163.61	4,688.30	11,851.91	7,163.61	4,688.30	(39.55) %	142,223.00
Miscellaneous	83.33	186.00	(102.67)	83.33	186.00	(102.67)	123.20 %	1,000.00
Election	5,833.33	-	5,833.33	5,833.33	-	5,833.33	(100.00) %	70,000.00
Billing	8,358.66	11,027.17	(2,668.51)	8,358.66	11,027.17	(2,668.51)	31.92 %	100,304.00
Bad Debt Expense	83.33	-	83.33	83.33	-	83.33	(100.00) %	1,000.00
Office Supplies	41.66	125.94	(84.28)	41.66	125.94	(84.28)	202.30 %	500.00
Legal - Liens & Collections	833.33	374.00	459.33	833.33	374.00	459.33	(55.11) %	10,000.00
Property Management Covenant Enforcement	5,500.00	5,500.00	-	5,500.00	5,500.00	-	-	66,000.00
Management Fee	54,443.33	57,010.50	(2,567.17)	54,443.33	57,010.50	(2,567.17)	4.71 %	653,320.00
Storage	416.66	574.39	(157.73)	416.66	574.39	(157.73)	37.85 %	5,000.00
Lockbox Services	229.16	249.12	(19.96)	229.16	249.12	(19.96)	8.71 %	2,750.00
Billing Statements Postage/Mailing	416.66	-	416.66	416.66	-	416.66	(100.00) %	5,000.00
Uniforms	41.66	-	41.66	41.66	-	41.66	(100.00) %	500.00
<b>Total Administrative</b>	<b>157,021.85</b>	<b>141,329.27</b>	<b>15,692.58</b>	<b>157,021.85</b>	<b>141,329.27</b>	<b>15,692.58</b>	<b>(9.99) %</b>	<b>1,264,957.00</b>
Utilities								
Trash collection	25,130.08	-	25,130.08	25,130.08	-	25,130.08	(100.00) %	301,561.00
Water and Sewer	-	3,886.42	(3,886.42)	-	3,886.42	(3,886.42)	100.00 %	240,000.00
Gas	416.66	52.86	363.80	416.66	52.86	363.80	(87.31) %	5,000.00
Electric - Landscape and Facilities	833.33	1,031.82	(198.49)	833.33	1,031.82	(198.49)	23.81 %	10,000.00
<b>Total Utilities</b>	<b>26,380.07</b>	<b>4,971.10</b>	<b>21,408.97</b>	<b>26,380.07</b>	<b>4,971.10</b>	<b>21,408.97</b>	<b>(81.15) %</b>	<b>556,561.00</b>
Landscaping								
Open Space Repair & Maintenance	12,500.00	-	12,500.00	12,500.00	-	12,500.00	(100.00) %	150,000.00
Plants, Hardscapes, Other	9,375.00	-	9,375.00	9,375.00	-	9,375.00	(100.00) %	112,500.00
Irrigation System	-	588.55	(588.55)	-	588.55	(588.55)	100.00 %	70,000.00
Landscape Maintenance	-	1,582.89	(1,582.89)	-	1,582.89	(1,582.89)	100.00 %	500,000.00
Pond Maintenance and Certification	-	-	-	-	-	-	-	30,000.00
Pest Control - Landscaping	-	-	-	-	-	-	-	2,000.00
Tract turnover	-	-	-	-	-	-	-	50,000.00
Tree Maintenance	-	-	-	-	-	-	-	50,000.00
Tree Removal and Replacement	-	-	-	-	-	-	-	86,250.00

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**INSPIRATION METRO DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**For the Period Ending January 31, 2025**  
**General Fund**

	<u>Monthly Budget</u>	<u>Monthly Actual</u>	<u>Monthly Variance</u>	<u>Year to Date Budget</u>	<u>Year to Date Actual</u>	<u>Year to Date Variance</u>	<u>Year to Date Variance %</u>	<u>Annual Budget</u>
Winter Water	6,250.00	13,150.00	(6,900.00)	6,250.00	13,150.00	(6,900.00)	110.40 %	25,000.00
Landscaping	28,125.00	15,321.44	12,803.56	28,125.00	15,321.44	12,803.56	(45.52) %	1,075,750.00
Community Engagement								
Community Wide Program	3,333.33	-	3,333.33	3,333.33	-	3,333.33	(100.00) %	40,000.00
Holiday Lights	-	-	-	-	-	-	-	15,000.00
Total Community Engagement	3,333.33	-	3,333.33	3,333.33	-	3,333.33	(100.00) %	55,000.00
Facility Maintenance								
Building Maintenance and Repairs	4,166.66	510.67	3,655.99	4,166.66	510.67	3,655.99	(87.74) %	50,000.00
Facility security systems/internet	2,291.66	276.32	2,015.34	2,291.66	276.32	2,015.34	(87.94) %	27,500.00
Fence/walls	7,790.16	-	7,790.16	7,790.16	-	7,790.16	(100.00) %	93,482.00
Pest Control - Facility Maintenance	83.33	-	83.33	83.33	-	83.33	(100.00) %	1,000.00
Pool Repairs	-	-	-	-	-	-	-	11,000.00
Pool Supplies	-	-	-	-	-	-	-	12,956.00
Pool Maintenance	-	-	-	-	-	-	-	40,000.00
Pool Staff Lifeguards/Monitors	-	-	-	-	-	-	-	33,000.00
Snow removal	5,833.45	18,230.00	(12,396.55)	5,833.45	18,230.00	(12,396.55)	212.50 %	35,000.00
Waste Services	566.66	167.28	399.38	566.66	167.28	399.38	(70.47) %	6,800.00
Total Facility Maintenance	20,731.92	19,184.27	1,547.65	20,731.92	19,184.27	1,547.65	(7.46) %	310,738.00
Communications								
Digital Tools & Support	625.00	336.88	288.12	625.00	336.88	288.12	(46.09) %	7,500.00
Total Communications	625.00	336.88	288.12	625.00	336.88	288.12	(46.09) %	7,500.00
Other Expense								
Contingency	2,707.83	-	2,707.83	2,707.83	-	2,707.83	(100.00) %	32,494.00
Total Other Expense	2,707.83	-	2,707.83	2,707.83	-	2,707.83	(100.00) %	32,494.00
<b>TOTAL EXPENDITURES</b>	<b>238,925.00</b>	<b>181,142.96</b>	<b>57,782.04</b>	<b>238,925.00</b>	<b>181,142.96</b>	<b>57,782.04</b>	<b>(24.18) %</b>	<b>3,303,000.00</b>
Other Financing Sources (Uses)								
Transfers to other fund	(500,000.00)	-	(500,000.00)	(500,000.00)	-	(500,000.00)	(100.00) %	(500,000.00)
Transfers from other funds	2,736,501.00	3,432,658.74	(696,157.74)	2,736,501.00	3,432,658.74	(696,157.74)	25.43 %	2,736,501.00
Total Other Financing Sources (Uses)	2,236,501.00	3,432,658.74	(1,196,157.74)	2,236,501.00	3,432,658.74	(1,196,157.74)	53.48 %	2,236,501.00
Net Change in Fund Balances	2,618,873.06	3,839,644.57	(1,220,771.51)	2,618,873.06	3,839,644.57	(1,220,771.51)	46.61 %	1,959,074.00
Fund Balance - Beginning				863,044.00	898,167.18	(35,123.18)	344.89 %	863,044.00
Fund Balance - Ending				3,481,917.06	\$ 4,737,811.75	\$ (1,255,894.69)	120.54 %	\$ 2,822,118.00

No assurance is provided on these financial statements. Substantially all required disclosures, the government-wide financial statements, and the statement of revenues, expenditures and changes in fund balances - governmental funds have been omitted.

**INSPIRATION METRO DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**For the Period Ending January 31, 2025**  
**Operations Fund**

	<u>Monthly Budget</u>	<u>Monthly Actual</u>	<u>Monthly Variance</u>	<u>Year to Date Budget</u>	<u>Year to Date Actual</u>	<u>Year to Date Variance</u>	<u>Year to Date Variance %</u>	<u>Annual Budget</u>
Other Financing Sources (Uses)								
Transfers to other fund	(2,736,501.00)	(3,432,658.74)	696,157.74	(2,736,501.00)	(3,432,658.74)	696,157.74	25.43 %	(2,736,501.00)
Total Other Financing Sources (Uses)	<u>(2,736,501.00)</u>	<u>(3,432,658.74)</u>	<u>696,157.74</u>	<u>(2,736,501.00)</u>	<u>(3,432,658.74)</u>	<u>696,157.74</u>	<u>25.43 %</u>	<u>(2,736,501.00)</u>
Net Change in Fund Balances	<u>(2,736,501.00)</u>	<u>(3,432,658.74)</u>	<u>696,157.74</u>	<u>(2,736,501.00)</u>	<u>(3,432,658.74)</u>	<u>696,157.74</u>	<u>25.43 %</u>	<u>(2,736,501.00)</u>
Fund Balance - Beginning				2,736,501.00	3,432,658.74	(696,157.74)	(225.43) %	2,736,501.00
Fund Balance - Ending				<u>-</u>	<u>\$ -</u>	<u>\$ -</u>	<u>100.00 %</u>	<u>\$ -</u>

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## SUPPLEMENTARY INFORMATION

**INSPIRATION METRO DISTRICT**  
**Debt Service Fund Schedule of Revenues, Expenditures and Changes in**  
**Fund Balances - Budget and Actual**  
**For the Period Ending January 31, 2025**

	<u>Annual Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues			
System Development Fees	\$ 119,626.00	\$ -	\$ 119,626.00
Property taxes	3,300,483.00	73,139.29	3,227,343.71
Specific ownership taxes	297,043.00	21,660.12	275,382.88
Interest Income	15,264.00	1,982.28	13,281.72
Total Revenue	<u>3,732,416.00</u>	<u>96,781.69</u>	<u>3,635,634.31</u>
Expenditures			
Accounting	3,000.00	-	3,000.00
County Treasurer's Fee	49,507.00	1,097.10	48,409.90
Paying agent fees	8,000.00	-	8,000.00
2021A-1 Loan Interest	1,820,721.00	-	1,820,721.00
2021A-2 Loan Interest	387,807.00	-	387,807.00
2021B Sub Bonds Interest	140,250.00	-	140,250.00
2021A-1 Loan Principal	1,180,000.00	-	1,180,000.00
2021A-2 Loan Principal	255,000.00	-	255,000.00
2021B Sub Bonds Principal	165,000.00	-	165,000.00
Contingency	715.00	-	715.00
Total Expenditures	<u>4,010,000.00</u>	<u>1,097.10</u>	<u>4,008,902.90</u>
Net Change in Fund Balances	(277,584.00)	95,684.59	(373,268.59)
Fund Balance - Beginning	325,541.00	347,109.97	(21,568.97)
Fund Balance - Ending	<u>\$ 47,957.00</u>	<u>\$ 442,794.56</u>	<u>\$ (394,837.56)</u>

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**INSPIRATION METRO DISTRICT**  
**Capital Projects Fund Schedule of Revenues, Expenditures and Changes in**  
**Fund Balances - Budget and Actual**  
**For the Period Ending January 31, 2025**

	<u>Annual Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues			
Property Taxes - Regional ARI	\$ 121,827.00	\$ 2,697.69	\$ 119,129.31
Interest Income	23,104.00	5,648.06	17,455.94
Total Revenue	<u>144,931.00</u>	<u>8,345.75</u>	<u>136,585.25</u>
Expenditures			
County Treasurer's Fee - Regional ARI	1,827.00	40.47	1,786.53
Regional ARI Expense	120,000.00	2,659.02	117,340.98
Community Service Building Construct/Related Costs	1,800,000.00	191,131.50	1,608,868.50
Plants, Hardscapes, Other - Capital	112,500.00	-	112,500.00
Contingency	3,673.00	-	3,673.00
Total Expenditures	<u>2,038,000.00</u>	<u>193,830.99</u>	<u>1,844,169.01</u>
Other Financing Sources (Uses)			
Transfers from other funds	500,000.00	-	500,000.00
Total Other Financing Sources (Uses)	<u>500,000.00</u>	<u>-</u>	<u>500,000.00</u>
Net Change in Fund Balances	(1,393,069.00)	(185,485.24)	(1,207,583.76)
Fund Balance - Beginning	1,446,788.00	924,605.97	522,182.03
Fund Balance - Ending	<u>\$ 53,719.00</u>	<u>\$ 739,120.73</u>	<u>\$ (685,401.73)</u>

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**INSPIRATION METROPOLITAN DISTRICT**  
**Schedule of Cash Position**  
**January 31, 2025**  
**Updated as of February 18, 2025**

	<u>General Fund</u>	<u>Operating Fund</u>	<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	<u>Total</u>
<b><u>ColoTrust Plus (XX8001)</u></b>					
Balance as of 01/31/25	\$ 3,479,088.12	\$ -	\$ 18,325.00	\$ 420,909.00	3,918,322.12
Subsequent activities:					
02/01/2025 Reverse Cash Allocation	(355,942.20)	-	-	355,942.20	-
02/10/2025 January Property Tax	17,329.27	-	93,702.31	2,657.22	113,688.80
<i>Anticipated Transfer to 1st Bank</i>	-	-	-	(48,264.83)	(48,264.83)
<i>Anticipated Transfer to Zions Note Fund</i>	-	-	(112,027.31)	-	(112,027.31)
<i>Anticipated Balance</i>	<u>3,140,475.19</u>	<u>-</u>	<u>-</u>	<u>731,243.59</u>	<u>3,871,718.78</u>
<b><u>ColoTrust Plus Reserve (XX8002)</u></b>					
Balance as of 01/31/25	1,120,631.72	-	-	-	1,120,631.72
Subsequent activities:					
<i>Anticipated Balance</i>	<u>1,120,631.72</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,120,631.72</u>
<b><u>Xpress Bill Pay</u></b>					
Balance as of 01/31/25	16,832.83	-	-	-	16,832.83
Subsequent activities:					
02/14/2025 Deposits to Date	1,123.71	-	-	-	1,123.71
<i>Anticipated Transfer to 1st Bank</i>	(17,956.54)	-	-	-	(17,956.54)
<i>Anticipated Balance</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b><u>1st Bank Checking (XX2293)</u></b>					
Balance as of 01/31/25	223,648.87	13,340.81	-	-	236,989.68
Subsequent activities:					
02/01/2025 Reverse Cash Allocation	355,942.20	-	-	(355,942.20)	-
02/04/2025 Waste Connection	(48,102.06)	-	-	-	(48,102.06)
02/04/2025 City of Aurora ACH	(986.40)	-	-	-	(986.40)
02/07/2025 Xpress Bill Pay	(249.12)	-	-	-	(249.12)
02/10/2025 Credit Card Payment	(2,137.86)	-	-	-	(2,137.86)
02/12/2025 CenturyLink ACH	(276.32)	-	-	-	(276.32)
02/14/2025 Operating Deposits to Date	10,740.48	-	-	-	10,740.48
02/14/2025 PNP Deposits to Date	2,509.05	-	-	-	2,509.05
<i>Anticipated Transfer from Colotrult</i>	-	-	-	48,264.83	48,264.83
<i>Anticipated Estimated Requisition No. 19</i>	-	-	-	541,339.33	541,339.33
<i>Anticipated Vouchers Payable</i>	(124,660.81)	(13,340.81)	-	(233,661.96)	(371,663.58)
<i>Anticipated Transfer from Xpress Bill Pay</i>	17,956.54	-	-	-	17,956.54
<i>Restricted for Public Art R&amp;M</i>	(23,837.60)	-	-	-	(23,837.60)
<i>Restricted for Screen Tree Planting</i>	(6,502.25)	-	-	-	(6,502.25)
<i>Anticipated Balance</i>	<u>404,044.72</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>404,044.72</u>
<b><u>Zions Bank 2021A Note Fund</u></b>					
Balance as of 01/31/25	-	-	174,568.81	-	174,568.81
Subsequent activities:					
<i>Anticipated Transfer from Colotrult</i>	-	-	112,027.31	-	112,027.31
<i>Anticipated Balance</i>	<u>-</u>	<u>-</u>	<u>286,596.12</u>	<u>-</u>	<u>286,596.12</u>

No assurance is provided on these financial statements. Substantially all required disclosures, the government-wide financial statements, and the statement of revenues, expenditures and changes in fund balances - governmental funds have been omitted.

INSPIRATION METROPOLITAN DISTRICT  
Schedule of Cash Position  
January 31, 2025  
Updated as of February 18, 2025

	<u>General Fund</u>	<u>Operating Fund</u>	<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	<u>Total</u>
<b><u>Zions Bank 2021B Bond Fund</u></b>					
Balance as of 01/31/25	-	-	1,065.76	-	1,065.76
Subsequent activities:					
<i>Anticipated Balance</i>	<u>-</u>	<u>-</u>	<u>1,065.76</u>	<u>-</u>	<u>1,065.76</u>
<b><u>Zions Bank 2021B Bond Surplus Fund</u></b>					
Balance as of 01/31/25	-	-	90.56	-	90.56
Subsequent activities:					
<i>Anticipated Balance</i>	<u>-</u>	<u>-</u>	<u>90.56</u>	<u>-</u>	<u>90.56</u>
<b><u>Zions Bank 2021B Bonds Project Fund</u></b>					
Balance as of 01/31/25	-	-	-	541,339.33	541,339.33
Subsequent activities:					
<i>Anticipated Estimated Requisition No. 19</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(541,339.33)</u>	<u>(541,339.33)</u>
<i>Anticipated Balance</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b><u>Zions Bank 2021B Bonds Reserve Fund</u></b>					
Balance as of 01/31/25	-	-	155,042.12	-	155,042.12
Subsequent activities:					
<i>Anticipated Balance</i>	<u>-</u>	<u>-</u>	<u>155,042.12</u>	<u>-</u>	<u>155,042.12</u>
<b><i>Anticipated Balances</i></b>	<u>\$ 4,665,151.63</u>	<u>\$ -</u>	<u>\$ 442,794.56</u>	<u>\$ 731,243.59</u>	<u>\$ 5,839,189.78</u>

**Yield information (as of 12/31/24):**

Colotrust Plus - 4.71%

Zions Bank - 4.04%

No assurance is provided on these financial statements. Substantially all required disclosures, the government-wide financial statements, and the statement of revenues, expenditures and changes in fund balances - governmental funds have been omitted.

**Inspiration Metropolitan District  
Property Taxes Reconciliation  
2025**

	Property Taxes	Senior/Veteran Exemptions	Delinquent Taxes, Rebates and Abatements	Specific Ownership Taxes	Interest	Treasurer's Fees	Net Amount Received	% of Total Property Taxes Received		Prior Year		
								Monthly	Y-T-D	Net Amount Received	% of Total Property Taxes Received	
											Monthly	Y-T-D
January	\$ 88,739.74	\$ -	\$ -	\$ 26,280.17	\$ -	\$ (1,331.11)	\$ 113,688.80	2.22%	2.22%	\$ 55,948.75	0.70%	0.70%
February	-	-	-	-	-	-	-	0.00%	2.22%	1,661,066.74	41.84%	42.55%
March	-	-	-	-	-	-	-	0.00%	2.22%	185,019.60	4.15%	46.70%
April	-	-	-	-	-	-	-	0.00%	2.22%	659,988.79	16.24%	62.94%
May	-	-	-	-	-	-	-	0.00%	2.22%	110,674.32	1.61%	64.55%
June	-	-	-	-	-	-	-	0.00%	2.22%	1,367,873.94	34.36%	98.91%
July	-	-	-	-	-	-	-	0.00%	2.22%	60,605.32	0.86%	99.77%
August	-	-	-	-	-	-	-	0.00%	2.22%	31,420.33	0.14%	99.91%
September	-	-	-	-	-	-	-	0.00%	2.22%	25,335.47	0.03%	99.94%
October	-	-	-	-	-	-	-	0.00%	2.22%	28,564.79	0.05%	99.99%
November	-	-	-	-	-	-	-	0.00%	2.22%	21,392.32	0.00%	99.99%
December	-	-	-	-	-	-	-	0.00%	2.22%	26,664.49	0.00%	99.99%
<b>Total</b>	<b>\$ 88,739.74</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 26,280.17</b>	<b>\$ -</b>	<b>\$ (1,331.11)</b>	<b>\$ 113,688.80</b>	<b>2.22%</b>	<b>2.22%</b>	<b>\$ 4,234,554.86</b>	<b>99.99%</b>	<b>99.99%</b>

	Mill Levy	Taxes Levied	% of Levied	Property Taxes Collected
<b>Property Tax</b>				
General Fund	6.000	\$ 582,438.00	14.54%	\$ 12,902.76
Debt Service Fund	34.000	3,300,483.00	82.42%	73,139.29
ARI - CPF	1.255	121,827.00	3.04%	2,697.69
<b>Total</b>	<b>41.255</b>	<b>\$ 4,004,748.00</b>	<b>100.00%</b>	<b>\$ 88,739.74</b>
<b>Specific Ownership Tax</b>				
General Fund		\$ 52,419.00	17.58%	\$ 4,620.06
Debt Service Fund		297,043.00	82.42%	21,660.11
ARI - GF		-	0.00%	-
<b>Total</b>		<b>\$ 349,462.00</b>	<b>100.00%</b>	<b>\$ 26,280.17</b>
<b>Treasurer's Fees</b>				
General Fund		\$ 8,737.00	14.54%	\$ 193.54
Debt Service Fund		49,507.00	82.42%	1,097.10
ARI - CPF		1,827.00	3.04%	40.47
<b>Total</b>		<b>\$ 60,071.00</b>	<b>100.00%</b>	<b>\$ 1,331.11</b>

	Revenue from ARI
Beg. Balance	\$ -
Current Year	2,657.22
Transfer	-
Transfer	-
Transfer	-
Transfer	-
Transfer	-
Transfer	-
Transfer	-
Transfer	-
Transfer	-
Transfer	-
Transfer	-
Transfer	-
Due to SARIA	\$ 2,657.22

No assurance is provided on these financial statements. Substantially all required disclosures, the government-wide financial statements, and the statement of revenues, expenditures and changes in fund balances - governmental funds have been omitted.

**INSPIRATION METROPOLITAN DISTRICT**  
**Fund Balances**  
**January 31, 2025**

	General Fund	Debt Service Fund	Capital Projects Fund	Total
Ending fund balances 01/31/25	\$ 4,737,812	\$ 442,795	\$ 739,121	\$ 5,919,727
Nonspendable				
Prepaid expenses	-	-	-	-
Restricted				
Estimated Tabor Emergency Reserve	17,600	-	-	17,600
Debt	-	442,795	-	442,795
Committed				
Screen tree planting within gas easement	6,502	-	-	6,502
Public Art R&M	23,838	-	-	23,838
Committed by Board Resolution	1,120,632	-	-	1,120,632
Capital Projects				
Colotrust & Cash (net of AP)	-	-	197,781	197,781
Project Fund	-	-	541,339	541,339
Unassigned				
Available for operations	\$ 3,569,240	\$ -	\$ -	\$ 3,569,240

No assurance is provided on these financial statements. Substantially all required disclosures, the government-wide financial statements, and the statement of revenues, expenditures and changes in fund balances - governmental funds have been omitted.

**INSPIRATION METROPOLITAN DISTRICT  
2025 BUDGET  
SUMMARY OF SIGNIFICANT ASSUMPTIONS**

**Services Provided**

Inspiration Metropolitan District, The District, a quasi-municipal corporation and a political subdivision of the State of Colorado, was organized by order and decree of the District Court for the City of Aurora on May 30, 2002 and is governed pursuant to provisions of the Colorado Special District Act (Title 32, Article 1, Colorado Revised Statutes). On February 10, 2017, the District formally changed its name from RockingHorse Metropolitan District No. 2 to Inspiration Metropolitan District. The District's service area is located in the City of Aurora (the "City") in Douglas County (the "County"). The District was established to provide financing for the design, acquisition, installation, construction and completion of public improvements and services, including water, sanitation, street, safety protection, park and recreation, transportation, television relay and translation and mosquito control improvements and services.

The District has no employees, and all administrative functions are contracted.

The District prepares its budget on the modified accrual basis of accounting in accordance with the requirements of Colorado Revised Statutes C.R.S. 29-1-105 using its best estimates as of the date of the budget hearing. These estimates are based on expected conditions and its expected course of actions. The assumptions disclosed herein are those that the District believes are significant to the budget. There will usually be differences between the budget and actual results because events and circumstances frequently do not occur as expected, and those differences may be material.

**Revenues**

**Property Taxes**

Property taxes are levied by the District's Board of Directors. The levy is based on assessed valuations determined by the County Assessor generally as of January 1 of each year. The levy is normally set by December 15 by certification to the County Commissioners to put the tax lien on the individual properties as of January 1 of the following year. The County Treasurer collects the determined taxes during the ensuing calendar year. The taxes are payable by April or, if in equal installments, at the taxpayer's election, in February and June. Delinquent taxpayers are notified in August and generally sales of the tax liens on delinquent properties are held in November or December. The County Treasurer remits the taxes collected monthly to the District.

The calculation of the taxes levied is displayed on the Property Tax Summary page of the budget using the adopted mill levy imposed by the District.

For property tax collection year 2025, SB22-238, SB 23B-001, SB 24-233, and HB24B-1001 set the assessment rates and actual value reductions as follows:

<b>Category</b>	<b>Rate</b>		<b>Category</b>	<b>Rate</b>	<b>Actual Value Reduction</b>	<b>Amount</b>
Single-Family Residential	6.70%		Agricultural Land	26.40%	Single-Family Residential	\$55,000
Multi-Family Residential	6.70%		Renewable Energy Land	26.40%	Multi-Family Residential	\$55,000
Commercial	27.90%		Vacant Land	27.90%	Commercial	\$30,000
Industrial	27.90%		Personal Property	27.90%	Industrial	\$30,000
Lodging	27.90%		State Assessed	27.90%	Lodging	\$30,000
			Oil & Gas Production	87.50%		

**INSPIRATION METROPOLITAN DISTRICT  
2025 BUDGET  
SUMMARY OF SIGNIFICANT ASSUMPTIONS**

**Revenues (Continued)**

**Property Taxes – Regional ARI**

Pursuant to the District's Service Plan, the District is required to impose the Aurora Regional Improvement (ARI) Mill Levy upon the District's residents. This mill levy is 1.000 mill for 20 years, which for this purpose begins the first year that the District certifies a debt service mill levy. The levy increases to 5.000 mills for years 21 through 40 or the date of repayment of the debt incurred for public improvements, other than regional improvements, whichever occurs first. For the 10 years subsequent to the period where the 5.000 mills are imposed, the ARI mill levy is the average of the debt service mill levy for the previous 10 years. The District first imposed a mill levy for debt service for the collection year 2011. Subsequently, the ARI Mill Levy will increase to 5.000 in 2030 for the collection year 2031 unless repayment of the debt incurred for public improvements occurs before the year 2031. The mill levies may be adjusted for changes in the method of calculating assessment valuation.

The District entered into the South Aurora Regional Improvement Authority (SARIA) Establishment Agreement (SARIA Agreement) with the City. SARIA was formed to provide functions and services necessary to acquire, construct, finance, maintain, and manage certain regional improvements that are identified and agreed upon by the City and the member districts.

In order to fund these projects, SARIA may issue revenue bonds secured by the pledged revenues of the ARI Mill Levies by each of the districts. The District remits the property taxes generated from the District imposed ARI mill levy, net of the cost of collections, to SARIA.

**Specific Ownership Taxes**

Specific ownership taxes are set by the State and collected by the County Treasurer, primarily on vehicle licensing within the County as a whole. The specific ownership taxes are allocated by the County Treasurer to all taxing entities within the County. The budget assumes that the District's share will be equal to approximately 9% of all the property taxes collected.

**Interest Income**

Interest earned on the District's available funds has been estimated based on an average interest rate of approximately 4%.

**System Development Fees**

On October 20, 2015, the District established a one-time system development fee of \$3,500 per residential unit for the overall cost of providing amenities and facilities benefitting property and inhabitants within the District. The Development Fee is automatically increased by the greater of two percent (2%) or the annual increase in the Consumer Price Index, Denver-Aurora-Lakewood area as published by the Bureau of Labor Statistics (the "Index"), effective January 1 of every year, both rounded to the nearest five dollars (\$5,00). The first adjustment occurred January 1, 2024. The annual fee for 2025 is \$3,665 per lot. The system development fee is calculated to defray the cost of funding Development Costs and reasonably distributes the burden in a manner based on the benefits received by persons paying and using the Facilities. The fees are payable by homebuilders at the time of issuance of a building permit.

**INSPIRATION METROPOLITAN DISTRICT  
2025 BUDGET  
SUMMARY OF SIGNIFICANT ASSUMPTIONS**

**Revenues (Continued)**

**Assessment Fees**

The District adopted a Resolution Concerning the Imposition of an Operations Fee on October 20, 2015, which has been subsequently updated. The Board does not expect to raise the current Operations Fees for 2025. The Fee for each residential unit and each vacant lot is \$294 per quarter and \$147 per quarter, respectively. The District also imposes a Transfer Fee on each residential unit transfer and each vacant lot transfer of \$500.

**Expenditures**

**Administrative and Operating Expenditures**

Administrative and operating expenditures have been provided based on estimates of the District's Board of Directors and consultants and include the services necessary to maintain the District's administrative viability and operations and maintenance of the District owned public facilities such as legal, accounting, insurance, utilities, landscaping, facilities management, snow plowing, and other expenses.

**County Treasurer's Fees**

County Treasurer's fees have been computed at 1.5% of property tax collections.

**Debt Service**

Principal and interest payments are provided based on the attached debt amortization schedules for the Notes and Bonds (defined below).

**Debt and Leases**

The District issued **Taxable (Convertible to Tax Exempt) Limited Tax (Convertible to Unlimited Tax) General Obligation Refunding Notes, Series 2021A-1** (the "2021A-1 Senior Notes") and **Limited Tax (Convertible to Unlimited Tax) General Obligation Refunding Notes, Series 2021A-2** (the "2021A-2 Senior Notes", and together with the 2021A-1 Senior Notes, the "Notes"), on November 9, 2021, in the respective amounts of \$60,180,000 and \$13,045,000. The District issued **Subordinate Limited Tax (Convertible to Unlimited Tax) General Obligation Bonds, Series 2021B** (the "Bonds") on December 7, 2021, in the amount of \$3,250,000.

**Details of the Notes**

The 2021A-1 Senior Notes were issued at the Taxable Rate of 3.91% per annum. On the Tax-Exempt Reissuance Date, which occurred on December 2, 2023, the 2021A-1 Senior Notes bear interest at the Base Rate of 3.13% until maturity.

**INSPIRATION METROPOLITAN DISTRICT  
2025 BUDGET  
SUMMARY OF SIGNIFICANT ASSUMPTIONS**

**Debt and Leases (Continued)**

**Details of the Notes (Continued)**

The 2021A-2 Senior Notes bear interest at the Base Rate of 3.13% from the date of issuance until maturity.

The Notes mature on December 1, 2036.

Interest on the Notes is payable semiannually on June 1 and December 1, beginning on December 1, 2021. The Notes are subject to annual mandatory sinking fund principal payments due on December 1, beginning on December 1, 2022.

To the extent principal of any Note is not paid when due, such principal shall remain outstanding until paid, but in no event beyond the Discharge Date (defined below) and will continue to bear interest at the rate then borne by the Notes. To the extent interest on any Note is not paid when due, such unpaid interest shall compound semiannually on each June 1 and December 1 at the interest rate then borne by the Notes.

**Discharge Date of the Notes**

In the event that any amount of principal or interest on the Notes remains unpaid after the application of all Pledged Revenue available therefor on December 1, 2051 (the "Discharge Date"), the Notes and the lien of the Indenture securing payment thereof will be deemed discharged.

**Optional Redemption of the Notes**

The Notes are subject to redemption prior to maturity, at the option of the District, on any date, upon payment of par, accrued interest, and a redemption premium equal to a percentage of the principal amount so redeemed as follows:

<u>Date of Redemption</u>	<u>Redemption Premium</u>
November 4, 2024, to November 3, 2025	1.00
November 4, 2025, and thereafter	0.00

**Notes Pledged Revenue**

The Notes are secured by and payable solely from and to the extent of Pledged Revenue, which means the moneys derived by the District from the following sources:

- (a) all Property Tax Revenues derived from imposition by the District of the Required Mill Levy and any other debt service mill levy;
- (b) the portion of the Specific Ownership Tax Revenues which is collected as a result of imposition of the Required Mill Levy;
- (c) all Development Fee Revenues; and

**INSPIRATION METROPOLITAN DISTRICT  
2025 BUDGET  
SUMMARY OF SIGNIFICANT ASSUMPTIONS**

**Debt and Leases (Continued)**

**Notes Pledged Revenue (Continued)**

- (a) any other legally available moneys which the District determines, in its absolute discretion, to credit to the Note Fund.

**Required Mill Levy**

The District has covenanted to levy the “Required Mill Levy,” generally meaning:

- (a) prior to the Conversion Date of the Notes, an ad valorem mill levy imposed upon all taxable property of the District each year in an amount necessary to generate Property Tax Revenues which would be sufficient to pay the Annual Debt Requirements for the next Fiscal Year but not in excess of 50 mills (as adjusted for changes in the method of calculating assessed valuation or any constitutionally mandated tax credit, cut, or abatement on or after January 1, 2004).
- (b) on and after the Conversion Date of the Notes, an ad valorem mill levy imposed upon all taxable property of the District each year in an amount necessary (without limitation as to rate) to generate Property Tax Revenues which would be sufficient to pay the principal of, premium if any, and interest on the Notes as the same become due and payable.

**Conversion Date of the Notes**

The “Conversion Date”, as it relates to the Notes is the first date on which all of the following conditions are met: (a) the Senior Debt to Assessed Ratio is 50% or less; and (b) no amounts of principal or interest on the Notes are due but unpaid.

**Details of the Bonds**

The Bonds bear interest at 5.00%, payable annually on December 15, beginning on December 15, 2022. The Bonds are subject to annual mandatory sinking fund principal payments due on December 15, beginning on December 15, 2022, and maturing on December 15, 2036.

To the extent principal of any Bond is not paid when due, such principal shall remain outstanding until paid, but in no event beyond the Discharge Date of the Bonds (defined below) and will continue to bear interest at the rate then borne by the Bonds. To the extent interest on any Bond is not paid when due, such unpaid interest shall compound annually on each December 15 at the interest rate then borne by the Bonds.

**Discharge Date of the Bonds**

In the event that any amount of principal or interest on the Bonds remains unpaid after the application of all Subordinate Pledged Revenue available therefor on December 15, 2051 (the “Discharge Date of the Bonds”), the Bonds and the lien of the Indenture securing payment thereof will be deemed discharged.

**INSPIRATION METROPOLITAN DISTRICT  
2025 BUDGET  
SUMMARY OF SIGNIFICANT ASSUMPTIONS**

**Debt and Leases (Continued)**

**Optional Redemption of the Bonds**

The Bonds are subject to redemption prior to maturity, at the option of the District, on December 15, 2026, and on any date thereafter, upon payment of par, accrued interest, and a redemption premium equal to a percentage of the principal amount so redeemed as follows:

<u>Date of Redemption</u>	<u>Redemption Premium</u>
December 15, 2026, to December 14, 2027	3.00%
December 15, 2027, to December 14, 2028	2.00
December 15, 2028, to December 14, 2029	1.00
December 15, 2029, and thereafter	0.00

**Subordinate Pledged Revenue**

The Bonds are secured by and payable solely from and to the extent of Subordinate Pledged Revenue, which means the moneys derived by the District from the following sources:

- (a) all Subordinate Property Tax Revenues derived from imposition by the District of the Subordinate Required Mill Levy;
- (b) the portion of the Subordinate Specific Ownership Tax Revenues which is collected as a result of imposition of the Subordinate Required Mill Levy;
- (c) all Development Fee Revenues; and
- (d) any other legally available moneys which the District determines, in its absolute discretion, to credit to the Subordinate Bond Fund.

**Subordinate Required Mill Levy**

The District has covenanted to levy the "Subordinate Required Mill Levy," generally meaning:

- (a) prior to the Conversion Date of the Bonds, an ad valorem mill levy imposed upon all taxable property of the District each year in an amount necessary to generate Subordinate Property Tax Revenues sufficient to pay the principal of, premium if any, and interest on the Bonds as the same become due and payable and to replenish the Subordinate Reserve Fund to the Subordinate Reserve Requirement, but not in excess of 50 mills, as adjusted, less the Senior Obligation Mill Levy;
- (b) on and after the Conversion Date, an ad valorem mill levy imposed upon all taxable property of the District each year in an amount necessary (without limitation as to rate) to generate Subordinate Property Tax Revenues sufficient to pay the principal of, premium if any, and interest on the Bonds as the same become due and payable and to replenish the Subordinate Reserve Fund to the Subordinate Reserve Requirement.

**INSPIRATION METROPOLITAN DISTRICT  
2025 BUDGET  
SUMMARY OF SIGNIFICANT ASSUMPTIONS**

**Debt and Leases (Continued)**

**Conversion Date of the Bonds**

The "Conversion Date", as it relates to the Bonds, is the first date on which all of the following conditions are met: (a) the Debt to Assessed Ratio is 50% or less; (b) no amounts of principal or interest on the Bonds are due but unpaid; and (c) the amount on deposit in the Subordinate Reserve Fund is not less than the Subordinate Reserve Requirement.

**The District has no operating or capital leases.**

	Balance at December 31, 2023	Additions	Reductions	Balance at December 31, 2024
<b>Governmental Activities:</b>				
Notes/Loans/Bonds from Direct Borrowings and Direct Placements				
Series 2021A-1 Loan	\$ 59,315,000	\$ -	\$ 1,145,000	\$ 58,170,000
Series 2021A-2 Loan	12,640,000	-	250,000	12,390,000
Series 2021B Bonds	2,965,000	-	160,000	2,805,000
Subtotal Notes/Loans/Bonds from Direct Borrowings and Direct Placements	<u>74,920,000</u>	<u>-</u>	<u>1,555,000</u>	<u>73,365,000</u>
Total Long-Term Obligations	<u>\$ 74,920,000</u>	<u>\$ -</u>	<u>\$ 1,555,000</u>	<u>\$ 73,365,000</u>

	Balance at December 31, 2024	Additions	Reductions	Balance at December 31, 2025
<b>Governmental Activities:</b>				
Notes/Loans/Bonds from Direct Borrowings and Direct Placements				
Series 2021A-1 Loan	\$ 58,170,000	\$ -	\$ 1,180,000	\$ 56,990,000
Series 2021A-2 Loan	12,390,000	-	255,000	12,135,000
Series 2021B Bonds	2,805,000	-	165,000	2,640,000
Subtotal Notes/Loans/Bonds from Direct Borrowings and Direct Placements	<u>73,365,000</u>	<u>-</u>	<u>1,600,000</u>	<u>71,765,000</u>
Total Long-Term Obligations	<u>\$ 73,365,000</u>	<u>\$ -</u>	<u>\$ 1,600,000</u>	<u>\$ 71,765,000</u>

**INSPIRATION METROPOLITAN DISTRICT  
2025 BUDGET  
SUMMARY OF SIGNIFICANT ASSUMPTIONS**

**Reserve Funds**

**Emergency Reserve**

The District has provided for an Emergency Reserve equal to at least 3% of the fiscal year spending as defined under TABOR.

**Operations Reserve**

The Board is accumulating an operating reserve for future repairs and replacements of District owned public facilities.

**Subordinate Reserve Fund**

The Subordinate Reserve Fund was funded from proceeds of the Bonds in the amount of the Subordinate Reserve Requirement of \$154,500.

Amounts on deposit in the Subordinate Reserve Fund on the final maturity date of the Bonds will be applied to the payment of the Bonds on such date.

**Subordinate Surplus Fund**

The Bonds are additionally secured by the Subordinate Surplus Fund which will be funded by Subordinate Pledged Revenue that is not needed to pay debt service on the Bonds in any year and is deposited to and held in the Subordinate Surplus Fund, up to the Maximum Subordinate Surplus Amount of \$162,500.

Any amounts on deposit in the Subordinate Surplus Fund on the final maturity date of the Bonds will be applied to the payment of the Bonds on such date.

**This information is an integral part of the accompanying budget.**

**INSPIRATION METROPOLITAN DISTRICT**  
**SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY**  
**December 31, 2024**

\$60,180,000

Taxable (Convertible to Tax Exempt) Limited Tax  
(Convertible to Unlimited) General Obligation Refunding Notes  
Series 2021A-1, Interest Rate 3.13% - 4.50%  
Payable June 1 and December 1  
Principal due December 1

Year Ending December 31,	Principal	Interest	Total
2025	\$ 1,180,000	\$ 1,820,721	\$ 3,000,721
2026	1,265,000	1,783,787	3,048,787
2027	1,305,000	1,744,193	3,049,193
2028	1,395,000	1,703,346	3,098,346
2029	1,435,000	1,659,683	3,094,683
2030	1,530,000	1,614,767	3,144,767
2031	1,580,000	1,566,878	3,146,878
2032	1,680,000	1,517,424	3,197,424
2033	1,730,000	1,464,840	3,194,840
2034	1,835,000	1,410,691	3,245,691
2035	1,890,000	1,353,256	3,243,256
2036	2,145,000	1,294,099	3,439,099
2037	1,680,000	1,764,000	3,444,000
2038	1,815,000	1,688,400	3,503,400
2039	1,895,000	1,606,725	3,501,725
2040	2,045,000	1,521,450	3,566,450
2041	2,135,000	1,429,425	3,564,425
2042	2,295,000	1,333,350	3,628,350
2043	2,395,000	1,230,075	3,625,075
2044	2,565,000	1,122,300	3,687,300
2045	2,685,000	1,006,875	3,691,875
2046	2,870,000	886,050	3,756,050
2047	3,000,000	756,900	3,756,900
2048	3,200,000	621,900	3,821,900
2049	3,340,000	477,900	3,817,900
2050	3,560,000	327,600	3,887,600
2051	3,720,000	167,400	3,887,400
	<u>\$ 58,170,000</u>	<u>\$ 34,874,033</u>	<u>\$ 93,044,033</u>

No assurance is provided on these financial statements. Substantially all required disclosures, the government-wide financial statements, and the statement of revenues, expenditures and changes in fund balances - governmental funds have been omitted.

**INSPIRATION METROPOLITAN DISTRICT**  
**SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY**  
**December 31, 2024**

\$13,045,000

Limited Tax (Convertible to Unlimited Tax)

General Obligation Refunding Notes

Series 2021A-2, Interest Rate 3.13% - 4.50%

Payable June 1 and December 1

Principal due December 1

Year Ending December 31,	Principal	Interest	Total
2025	\$ 255,000	\$ 387,807	\$ 642,807
2026	275,000	379,826	654,826
2027	280,000	371,218	651,218
2028	300,000	362,454	662,454
2029	310,000	353,064	663,064
2030	330,000	343,361	673,361
2031	340,000	333,032	673,032
2032	360,000	322,390	682,390
2033	370,000	311,122	681,122
2034	395,000	299,541	694,541
2035	410,000	287,178	697,178
2036	460,000	274,345	734,345
2037	355,000	373,725	728,725
2038	385,000	357,750	742,750
2039	405,000	340,425	745,425
2040	430,000	322,200	752,200
2041	455,000	302,850	757,850
2042	485,000	282,375	767,375
2043	510,000	260,550	770,550
2044	545,000	237,600	782,600
2045	565,000	213,075	778,075
2046	605,000	187,650	792,650
2047	635,000	160,425	795,425
2048	675,000	131,850	806,850
2049	710,000	101,475	811,475
2050	755,000	69,525	824,525
2051	790,000	35,550	825,550
	<u>\$ 12,390,000</u>	<u>\$ 7,402,362</u>	<u>\$ 19,792,362</u>

No assurance is provided on these financial statements. Substantially all required disclosures, the government-wide financial statements, and the statement of revenues, expenditures and changes in fund balances - governmental funds have been omitted.

**INSPIRATION METROPOLITAN DISTRICT**  
**SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY**  
**December 31, 2024**

\$3,250,000

Subordinate Limited Tax (Convertible to  
Unlimited Tax) General Obligation Bonds

Series 2021B, Interest Rate 5.00%

Payable December 15

Principal due December 15

Year Ending December 31,	Principal	Interest	Total
2025	\$ 165,000	\$ 140,250	\$ 305,250
2026	175,000	132,000	307,000
2027	185,000	123,250	308,250
2028	195,000	114,000	309,000
2029	200,000	104,250	304,250
2030	210,000	94,250	304,250
2031	225,000	83,750	308,750
2032	235,000	72,500	307,500
2033	245,000	60,750	305,750
2034	260,000	48,500	308,500
2035	270,000	35,500	305,500
2036	440,000	22,000	462,000
2037	-	-	-
2038	-	-	-
2039	-	-	-
2040	-	-	-
2041	-	-	-
2042	-	-	-
2043	-	-	-
2044	-	-	-
2045	-	-	-
2046	-	-	-
2047	-	-	-
2048	-	-	-
2049	-	-	-
2050	-	-	-
2051	-	-	-
	<u>\$ 2,805,000</u>	<u>\$ 1,031,000</u>	<u>\$ 3,836,000</u>

No assurance is provided on these financial statements. Substantially all required disclosures, the government-wide financial statements, and the statement of revenues, expenditures and changes in fund balances - governmental funds have been omitted.

**INSPIRATION METROPOLITAN DISTRICT**  
**SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY**  
**December 31, 2024**

Year Ending December 31,	Total		
	Principal	Interest	Total
2025	\$ 1,600,000	\$ 2,348,778	\$ 3,948,778
2026	1,715,000	2,295,613	4,010,613
2027	1,770,000	2,238,661	4,008,661
2028	1,890,000	2,179,800	4,069,800
2029	1,945,000	2,116,997	4,061,997
2030	2,070,000	2,052,378	4,122,378
2031	2,145,000	1,983,660	4,128,660
2032	2,275,000	1,912,314	4,187,314
2033	2,345,000	1,836,712	4,181,712
2034	2,490,000	1,758,732	4,248,732
2035	2,570,000	1,675,933	4,245,933
2036	3,045,000	1,590,443	4,635,443
2037	2,035,000	2,137,725	4,172,725
2038	2,200,000	2,046,150	4,246,150
2039	2,300,000	1,947,150	4,247,150
2040	2,475,000	1,843,650	4,318,650
2041	2,590,000	1,732,275	4,322,275
2042	2,780,000	1,615,725	4,395,725
2043	2,905,000	1,490,625	4,395,625
2044	3,110,000	1,359,900	4,469,900
2045	3,250,000	1,219,950	4,469,950
2046	3,475,000	1,073,700	4,548,700
2047	3,635,000	917,325	4,552,325
2048	3,875,000	753,750	4,628,750
2049	4,050,000	579,375	4,629,375
2050	4,315,000	397,125	4,712,125
2051	4,510,000	202,950	4,712,950
	<u>\$ 73,365,000</u>	<u>\$ 43,307,395</u>	<u>\$ 116,672,395</u>

No assurance is provided on these financial statements. Substantially all required disclosures, the government-wide financial statements, and the statement of revenues, expenditures and changes in fund balances - governmental funds have been omitted.

**INSPIRATION METRO DISTRICT**  
**General Ledger Report**  
**For Current Year To Date (01/01/2025 to 01/31/2025)**

Posted dt.	Doc dt.	Doc	Memo/Description	Department	Location	JNL	Debit	Credit	Balance
<b>1010 - Checking Account (Balance forward As of 01/01/2025)</b>									<b>310,438.98</b>
01/01/2025	01/01/2025		First Bank - Consolidate Operat- ing and General Fund		45111	GJ		167,723.60	142,715.38
01/01/2025	01/01/2025		First Bank - Consolidate Operat- ing and General Fund		45111	GJ	167,723.60		310,438.98
01/01/2025	01/01/2025		AP pymt - Waste Connections of Colorado: # 8257415V311		45111	CDJ		167.28	310,271.70
01/06/2025	01/06/2025		AP pymt - Waste Connections of Colorado: # 8185001V311		45111	CDJ		23,509.64	286,762.06
01/07/2025	01/07/2025		AP pymt - Xpress Bill Pay: # INV-XPRO19922		45111	CDJ		262.78	286,499.28
01/09/2025	01/09/2025		AP pymt - FirstBank		45111	CDJ		4,980.25	281,519.03
01/13/2025	01/13/2025		Aurora Water Payment New Accounts		45111	CDJ		2,648.59	278,870.44
01/14/2025	01/14/2025		Centurylink ACH		45111	CDJ		276.32	278,594.12
01/14/2025	01/14/2025		Xpress Bill Pay Transfer to 1st Checking		45111	GJ	177,312.64		455,906.76
01/22/2025	01/22/2025		BILL 01/22/25 Payables Fund- ing		45111	CDJ		30,536.00	425,370.76
01/22/2025	01/22/2025		BILL 01/22/25 Payables Fund- ing		45111	CDJ		109,130.71	316,240.05
01/22/2025	01/22/2025		BILL 01/22/25 Payables Fund- ing		45111	CDJ		360,774.20	(44,534.15)
01/31/2025	01/31/2025		Allocation for 2024 SRF Payables		45111	GJ		13,340.81	(57,874.96)
01/31/2025	01/31/2025		Allocation for 2024 SRF Payables		45111	GJ	13,340.81		(44,534.15)
01/31/2025	01/31/2025		Cash Allocation Due to Invoice Reclasses & Requisition Tim- ing		45111	GJ		355,942.20	(400,476.35)
01/31/2025	01/31/2025		Cash Allocation Due to Invoice Reclasses & Requisition Tim- ing		45111	GJ	355,942.20		(44,534.15)
01/31/2025	01/31/2025		JAN25 P&P Assessments Re- turned		45111	CDJ		4,221.00	(48,755.15)
01/31/2025	01/31/2025		JAN25 P&P Assessments Re- turned - In Transit		45111	CDJ		313.41	(49,068.56)
01/31/2025	01/31/2025		Other Receipt		45111	CRJ	1,312.82		(47,755.74)
01/31/2025	01/31/2025		Other Receipt		45111	CRJ	265,387.73		217,631.99
01/31/2025	01/31/2025		AP pymt - xcel energy: # 53-0011419037-4 JAN25		45111	CDJ		1,084.68	216,547.31
01/31/2025	01/31/2025		Other Receipt		45111	CRJ	20,442.37		236,989.68
<b>Totals for 1010 - Checking Account</b>							<b>1,001,462.17</b>	<b>1,074,911.47</b>	<b>236,989.68</b>
<b>1011-45111-10000 - Xpress Bill Pay (Balance forward As of 01/01/2025)</b>									<b>139,791.82</b>
01/01/2025	01/01/2025		Xpress - Consolidate Operat- ing and General Fund		45111	GJ		139,791.82	0.00
01/01/2025	01/01/2025		Xpress - Consolidate Operat- ing and General Fund		45111	GJ	139,791.82		139,791.82
01/14/2025	01/14/2025		Xpress Bill Pay Transfer to 1st Checking		45111	GJ		177,312.64	(37,520.82)
01/31/2025	01/31/2025		JAN25 P&P Assessments Re- turned		45111	CDJ		294.00	(37,814.82)
01/31/2025	01/31/2025		Other Receipt		45111	CRJ	607.41		(37,207.41)
01/31/2025	01/31/2025		Other Receipt		45111	CRJ	54,040.24		16,832.83
<b>Totals for 1011-45111-10000 - Xpress Bill Pay</b>							<b>194,439.47</b>	<b>317,398.46</b>	<b>16,832.83</b>
<b>1030 - Colotrust (Balance forward As of 01/01/2025)</b>									<b>3,608,331.18</b>
01/01/2025	01/01/2025		CT Plus - Consolidate Operat- ing and General Fund		45111	GJ		2,181,011.02	1,427,320.16
01/01/2025	01/01/2025		CT Plus - Consolidate Operat- ing and General Fund		45111	GJ	2,181,011.02		3,608,331.18
01/01/2025	01/01/2025		NASH Inspiration: F18 Rev- enue		45111	CRJ	120,799.80		3,729,130.98
01/01/2025	01/01/2025		NASH Inspiration: F19 Rev- enue		45111	CRJ	151,417.00		3,880,547.98
01/10/2025	01/10/2025		Ptax Receipt - December		45111	CRJ	4,687.55		3,885,235.53
01/10/2025	01/10/2025		Ptax Receipt - December		45111	CRJ	21,976.94		3,907,212.47
01/16/2025	01/16/2025		CT Plus Transfer to Zions Note Fund		45111	GJ		21,976.94	3,885,235.53
01/22/2025	01/22/2025		System Development Fees Ac- crual		45111	CRJ	18,325.00		3,903,560.53
01/31/2025	01/31/2025		Cash Allocation Due to Invoice Reclasses & Requisition Tim- ing		45111	GJ		355,942.20	3,547,618.33
01/31/2025	01/31/2025		Cash Allocation Due to Invoice Reclasses & Requisition Tim- ing		45111	GJ	355,942.20		3,903,560.53
01/31/2025	01/31/2025		Interest Income - CT		45111	CRJ	2,674.00		3,906,234.53
01/31/2025	01/31/2025		Interest Income - CT		45111	CRJ	3,165.13		3,909,399.66

**INSPIRATION METRO DISTRICT**  
**General Ledger Report**  
**For Current Year To Date (01/01/2025 to 01/31/2025)**

Posted dt.	Doc dt.	Doc	Memo/Description	Department	Location	JNL	Debit	Credit	Balance
01/31/2025	01/31/2025		Interest Income - CT		45111	CRJ	8,922.46		3,918,322.12
<b>Totals for 1030 - Colotrust</b>							<b>2,868,921.10</b>	<b>2,558,930.16</b>	<b>3,918,322.12</b>
<b>1030-45111-10001 - Colotrust Reserve (Balance forward As of 01/01/2025)</b>									<b>1,116,340.93</b>
01/01/2025	01/01/2025		CT Reserve - Consolidate Op- erating and General Fund		45111	GJ		890,610.92	225,730.01
01/01/2025	01/01/2025		CT Reserve - Consolidate Op- erating and General Fund		45111	GJ	890,610.92		1,116,340.93
01/31/2025	01/31/2025		Interest Income - CT		45111	CRJ	867.62		1,117,208.55
01/31/2025	01/31/2025		Interest Income - CT		45111	CRJ	3,423.17		1,120,631.72
<b>Totals for 1030-45111-10001 - Colotrust Reserve</b>							<b>894,901.71</b>	<b>890,610.92</b>	<b>1,120,631.72</b>
<b>1041-45111-10001 - 2021B Bond Fund (Balance forward As of 01/01/2025)</b>									<b>534.47</b>
01/31/2025	01/31/2025		Interest Income - Zions		45111	CRJ	531.29		1,065.76
<b>Totals for 1041-45111-10001 - 2021B Bond Fund</b>							<b>531.29</b>	<b>0.00</b>	<b>1,065.76</b>
<b>1042-45111-10001 - 2021B Reserve Fund (Balance forward As of 01/01/2025)</b>									<b>154,500.00</b>
01/31/2025	01/31/2025		Interest Income - Zions		45111	CRJ	542.12		155,042.12
<b>Totals for 1042-45111-10001 - 2021B Reserve Fund</b>							<b>542.12</b>	<b>0.00</b>	<b>155,042.12</b>
<b>1043-45111-10001 - 2021B Surplus Fund (Balance forward As of 01/01/2025)</b>									<b>0.00</b>
01/31/2025	01/31/2025		Interest Income - Zions		45111	CRJ	90.56		90.56
<b>Totals for 1043-45111-10001 - 2021B Surplus Fund</b>							<b>90.56</b>	<b>0.00</b>	<b>90.56</b>
<b>1045-45111-10001 - 2021B Project Fund (Balance forward As of 01/01/2025)</b>									<b>538,856.40</b>
01/31/2025	01/31/2025		Interest Income - Zions		45111	CRJ	2,482.93		541,339.33
<b>Totals for 1045-45111-10001 - 2021B Project Fund</b>							<b>2,482.93</b>	<b>0.00</b>	<b>541,339.33</b>
<b>1046-45111-10001 - 2021A-1 Note Fund (Balance forward As of 01/01/2025)</b>									<b>151,773.56</b>
01/16/2025	01/16/2025		CT Plus Transfer to Zions Note Fund		45111	GJ	21,976.94		173,750.50
01/31/2025	01/31/2025		Interest Income - Zions		45111	CRJ	818.31		174,568.81
<b>Totals for 1046-45111-10001 - 2021A-1 Note Fund</b>							<b>22,795.25</b>	<b>0.00</b>	<b>174,568.81</b>
<b>1070 - Bill.com Money Out Clearing (Balance forward As of 01/01/2025)</b>									<b>0.00</b>
01/22/2025	01/22/2025		BILL 01/22/25 Payables Fund- ing		45111	CDJ	30,536.00		30,536.00
01/22/2025	01/22/2025		BILL 01/22/25 Payables Fund- ing		45111	CDJ	109,130.71		139,666.71
01/22/2025	01/22/2025		BILL 01/22/25 Payables Fund- ing		45111	CDJ	360,774.20		500,440.91
01/22/2025	01/22/2025		AP pymt - AMI- Advanced Management, LLC: <a href="https://app01.us.bill.com/SentPay?id=stp01DSIVJKIBB5e52kk">https://app01.us.bill.com/SentPay?id=stp01DSIVJKIBB5e52kk</a>		45111	CDJ		455.15	499,985.76
01/22/2025	01/22/2025		AP pymt - AMI- Advanced Management, LLC: <a href="https://app01.us.bill.com/SentPay?id=stp01DSIVJKIBB5e52kk">https://app01.us.bill.com/SentPay?id=stp01DSIVJKIBB5e52kk</a>		45111	CDJ		5,500.00	494,485.76
01/22/2025	01/22/2025		AP pymt - Altitude Community Law P.C.: <a href="https://app01.us.bill.com/SentPay?id=stp01QTGFPHOH5e52kt">https://app01.us.bill.com/SentPay?id=stp01QTGFPHOH5e52kt</a>		45111	CDJ		672.00	493,813.76
01/22/2025	01/22/2025		AP pymt - BrightView Land- scape Service, Inc: <a href="https://app01.us.bill.com/SentPay?id=stp01TFINSTWQN5e52ku">https://app01.us.bill.com/SentPay?id=stp01TFINSTWQN5e52ku</a>		45111	CDJ		87.00	493,726.76
01/22/2025	01/22/2025		AP pymt - CTL Thompson In- corporated: <a href="https://app01.us.bill.com/SentPay?id=stp01OOAJCWTRF5e52kn">https://app01.us.bill.com/SentPay?id=stp01OOAJCWTRF5e52kn</a>		45111	CDJ		6,972.50	486,754.26
01/22/2025	01/22/2025		AP pymt - CliftonLarsonAllen LLP: <a href="https://app01.us.bill.com/SentPay?id=stp01XVWWDBHIZ5e52kw">https://app01.us.bill.com/SentPay?id=stp01XVWWDBHIZ5e52kw</a>		45111	CDJ		8,168.95	478,585.31
01/22/2025	01/22/2025		AP pymt - CliftonLarsonAllen LLP: <a href="https://app01.us.bill.com/SentPay?id=stp01XVWWDBHIZ5e52kw">https://app01.us.bill.com/SentPay?id=stp01XVWWDBHIZ5e52kw</a>		45111	CDJ		10,747.50	467,837.81
01/22/2025	01/22/2025		AP pymt - Golden Triangle Construction, LLC: <a href="https://app01.us.bill.com/SentPay?id=stp01NMESZVOKC5e52kz">https://app01.us.bill.com/SentPay?id=stp01NMESZVOKC5e52kz</a>		45111	CDJ		348,152.20	119,685.61

**INSPIRATION METRO DISTRICT**  
**General Ledger Report**  
**For Current Year To Date (01/01/2025 to 01/31/2025)**

Posted dt.	Doc dt.	Doc	Memo/Description	Department	Location	JNL	Debit	Credit	Balance
01/22/2025	01/22/2025		AP pymt - Haynie & Company: https://app01.us.bill.com/SentPay?id=stp01ZVNIKNUZB5e52l1		45111	CDJ		2,900.00	116,785.61
01/22/2025	01/22/2025		AP pymt - MARCOS ESCARSEGA ARACELI ESC		45111	CDJ		294.00	116,491.61
01/22/2025	01/22/2025		AP pymt - Merrick & Company: https://app01.us.bill.com/SentPay?id=stp01EFKENZOTK5e52l6		45111	CDJ		7,800.00	108,691.61
01/22/2025	01/22/2025		AP pymt - Mile High Lights: https://app01.us.bill.com/SentPay?id=stp01ZTSCZVTNT5e52l8		45111	CDJ		7,589.84	101,101.77
01/22/2025	01/22/2025		AP pymt - PHILLIP YUN: https://app01.us.bill.com/SentPay?id=stp01PSPGHWGRJ5e52la		45111	CDJ		295.00	100,806.77
01/22/2025	01/22/2025		AP pymt - Public Alliance LLC: https://app01.us.bill.com/SentPay?id=stp01JSSUKCDBW5e52lc		45111	CDJ		55,697.77	45,109.00
01/22/2025	01/22/2025		AP pymt - Quintessence Design Group: https://app01.us.bill.com/SentPay?id=stp01EPDGZKNZR5e52lg		45111	CDJ		5,649.50	39,459.50
01/22/2025	01/22/2025		AP pymt - RTS Landscaping: https://app01.us.bill.com/SentPay?id=stp01FONYUVYEK5e52li		45111	CDJ		26,725.00	12,734.50
01/22/2025	01/22/2025		AP pymt - Simcoe Services LLC: https://app01.us.bill.com/SentPay?id=stp01NPNTSLKHK5e52li		45111	CDJ		1,485.00	11,249.50
01/22/2025	01/22/2025		AP pymt - Spencer Fane LLP: https://app01.us.bill.com/SentPay?id=stp01CDJJOXXSGD5e52kr		45111	CDJ		10,349.50	900.00
01/22/2025	01/22/2025		AP pymt - United Site Services: https://app01.us.bill.com/SentPay?id=stp01QQRWERONI5e52lj		45111	CDJ		450.00	450.00
01/22/2025	01/22/2025		AP pymt - United Site Services: https://app01.us.bill.com/SentPay?id=stp01QQRWERONI5e52lj		45111	CDJ		450.00	0.00
<b>Totals for 1070 - Bill.com Money Out Clearing</b>							<b>500,440.91</b>	<b>500,440.91</b>	<b>0.00</b>
<b>1250 - Accounts Receivable (Balance forward As of 01/01/2025)</b>									<b>661,572.81</b>
01/01/2025	01/01/2025		AR - Consolidate Operating and General Fund		45111	GJ		643,247.81	18,325.00
01/01/2025	01/01/2025		AR - Consolidate Operating and General Fund		45111	GJ	643,247.81		661,572.81
01/01/2025	01/01/2025		NASH Inspiration: F18 Revenue		45111	CRJ		120,799.80	540,773.01
01/01/2025	01/01/2025		NASH Inspiration: F19 Revenue		45111	CRJ		151,417.00	389,356.01
01/15/2025	01/15/2025	730436-Refund	Bill - MARCOS ESCARSEGA ARACELI ESC		45111	APJ	294.00		389,650.01
01/15/2025	01/15/2025	731098-Refund	Bill - PHILLIP YUN		45111	APJ	295.00		389,945.01
01/22/2025	01/22/2025		System Development Fees Accrual		45111	CRJ		18,325.00	371,620.01
01/31/2025	01/31/2025		Billing - Adjust AR (3A)		45111	GJ		5,417.41	366,202.60
01/31/2025	01/31/2025		Billing - Adjust Prepays to UB (3A)		45111	GJ	8,284.82		374,487.42
01/31/2025	01/31/2025		Billing - January (1A)		45111	GJ	12,708.14		387,195.56
01/31/2025	01/31/2025		JAN25 P&P Assessments Returned		45111	CDJ	294.00		387,489.56
01/31/2025	01/31/2025		JAN25 P&P Assessments Returned		45111	CDJ	4,221.00		391,710.56
01/31/2025	01/31/2025		JAN25 P&P Assessments Returned - In Transit		45111	CDJ	313.41		392,023.97
01/31/2025	01/31/2025		Other Receipt		45111	CRJ		607.41	391,416.56
01/31/2025	01/31/2025		Other Receipt		45111	CRJ		1,312.82	390,103.74
01/31/2025	01/31/2025		Other Receipt		45111	CRJ		265,387.73	124,716.01

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Posted dt.	Doc dt.	Doc	Memo/Description	Department	Location	JNL	Debit	Credit	Balance
01/31/2025	01/31/2025		Other Receipt		45111	CRJ		54,040.24	70,675.77
01/31/2025	01/31/2025		Other Receipt		45111	CRJ		20,442.37	50,233.40
<b>Totals for 1250 - Accounts Receivable</b>							<b>669,658.18</b>	<b>1,280,997.59</b>	<b>50,233.40</b>
<b>1252 - Receivable from County Treasurer (Balance forward As of 01/01/2025)</b>									<b>26,664.49</b>
01/10/2025	01/10/2025		Ptax Receipt - December		45111	CRJ		4,687.55	21,976.94
01/10/2025	01/10/2025		Ptax Receipt - December		45111	CRJ		21,976.94	0.00
01/31/2025	01/31/2025		Ptax Accrual - Jan		45111	GJ	2,657.22		2,657.22
01/31/2025	01/31/2025		Ptax Accrual - Jan		45111	GJ	17,329.27		19,986.49
01/31/2025	01/31/2025		Ptax Accrual - Jan		45111	GJ	93,702.31		113,688.80
<b>Totals for 1252 - Receivable from County Treasurer</b>							<b>113,688.80</b>	<b>26,664.49</b>	<b>113,688.80</b>
<b>1253 - Property Tax Receivable (Balance forward As of 01/01/2025)</b>									<b>4,004,748.00</b>
01/01/2025	01/01/2025		Reversed - Reversed -- Deferred Property Taxes		45111	GJ		121,827.00	3,882,921.00
01/01/2025	01/01/2025		Reversed - Reversed -- Deferred Property Taxes		45111	GJ		582,438.00	3,300,483.00
01/01/2025	01/01/2025		Reversed - Reversed -- Deferred Property Taxes		45111	GJ		3,300,483.00	0.00
<b>Totals for 1253 - Property Tax Receivable</b>							<b>0.00</b>	<b>4,004,748.00</b>	<b>0.00</b>
<b>1280 - Prepaid Insurance (Balance forward As of 01/01/2025)</b>									<b>48,175.00</b>
01/01/2025	01/01/2025		Expense Prepaid Insurance		45111	GJ		48,175.00	0.00
<b>Totals for 1280 - Prepaid Insurance</b>							<b>0.00</b>	<b>48,175.00</b>	<b>0.00</b>
<b>2500 - Accounts Payable (Balance forward As of 01/01/2025)</b>									<b>(540,408.36)</b>
01/01/2025	01/01/2025		2843 Bill - AMI- Advanced Management, LLC		45111	APJ		5,500.00	(545,908.36)
01/01/2025	01/01/2025		AP pymt - Waste Connections of Colorado: # 8257415V311		45111	CDJ	167.28		(545,741.08)
01/01/2025	01/01/2025	8257415V311	Bill - Waste Connections of Colorado: ACH		45111	APJ		167.28	(545,908.36)
01/01/2025	01/01/2025	INV-5039051	Bill - United Site Services		45111	APJ		450.00	(546,358.36)
01/06/2025	01/06/2025		AP pymt - Waste Connections of Colorado: # 8185001V311		45111	CDJ	23,509.64		(522,848.72)
01/07/2025	01/07/2025		AP pymt - Xpress Bill Pay: # INV-XPRO19922		45111	CDJ	262.78		(522,585.94)
01/07/2025	01/07/2025	2226-26	Bill - Quintessence Design Group		45111	APJ		5,649.50	(528,235.44)
01/09/2025	01/09/2025		AP pymt - FirstBank		45111	CDJ	4,980.25		(523,255.19)
01/10/2025	01/10/2025	15132	Bill - Front Range Recreation, Inc		45111	APJ		588.55	(523,843.74)
01/10/2025	01/10/2025	53-001141903	Bill - xcel energy		45111	APJ		1,084.68	(524,928.42)
01/13/2025	01/13/2025	7-4 JAN25	A044888Bill - City of Aurora Water De-JAN25 partment		45111	APJ		31.11	(524,959.53)
01/13/2025	01/13/2025		A044889Bill - City of Aurora Water De-JAN25 partment		45111	APJ		13.82	(524,973.35)
01/13/2025	01/13/2025		A044890Bill - City of Aurora Water De-JAN25 partment		45111	APJ		44.08	(525,017.43)
01/13/2025	01/13/2025		A044891Bill - City of Aurora Water De-JAN25 partment		45111	APJ		44.08	(525,061.51)
01/13/2025	01/13/2025		A044892Bill - City of Aurora Water De-JAN25 partment		45111	APJ		44.08	(525,105.59)
01/13/2025	01/13/2025		A044893Bill - City of Aurora Water De-JAN25 partment		45111	APJ		44.08	(525,149.67)
01/13/2025	01/13/2025		A044894Bill - City of Aurora Water De-JAN25 partment		45111	APJ		44.08	(525,193.75)
01/13/2025	01/13/2025		A044895Bill - City of Aurora Water De-JAN25 partment		45111	APJ		31.11	(525,224.86)
01/13/2025	01/13/2025		A044897Bill - City of Aurora Water De-JAN25 partment		45111	APJ		20.31	(525,245.17)
01/13/2025	01/13/2025		A078779Bill - City of Aurora Water De-JAN25 partment		45111	APJ		31.11	(525,276.28)
01/13/2025	01/13/2025		A078780Bill - City of Aurora Water De-JAN25 partment		45111	APJ		20.31	(525,296.59)
01/13/2025	01/13/2025		A078781Bill - City of Aurora Water De-JAN25 partment		45111	APJ		44.08	(525,340.67)
01/13/2025	01/13/2025		A108154Bill - City of Aurora Water De-JAN25 partment		45111	APJ		31.11	(525,371.78)
01/13/2025	01/13/2025		A108155Bill - City of Aurora Water De-JAN25 partment		45111	APJ		20.31	(525,392.09)
01/13/2025	01/13/2025		A108156Bill - City of Aurora Water De-JAN25 partment		45111	APJ		20.31	(525,412.40)
01/13/2025	01/13/2025		A108157Bill - City of Aurora Water De-JAN25 partment		45111	APJ		44.08	(525,456.48)
01/13/2025	01/13/2025		A108158Bill - City of Aurora Water De-JAN25 partment		45111	APJ		44.08	(525,500.56)
01/13/2025	01/13/2025		A108159Bill - City of Aurora Water De-JAN25 partment		45111	APJ		0.00	(525,500.56)

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01/13/2025	01/13/2025	A108160	Bill - City of Aurora Water De- JAN25 partment		45111	APJ		20.31	(525,520.87)
01/13/2025	01/13/2025	A129577	Bill - City of Aurora Water De- JAN25 partment		45111	APJ		13.82	(525,534.69)
01/13/2025	01/13/2025	A129579	Bill - City of Aurora Water De- JAN25 partment		45111	APJ		13.82	(525,548.51)
01/13/2025	01/13/2025	A129581	Bill - City of Aurora Water De- JAN25 partment		45111	APJ		31.11	(525,579.62)
01/13/2025	01/13/2025	A129582	Bill - City of Aurora Water De- JAN25 partment		45111	APJ		31.11	(525,610.73)
01/13/2025	01/13/2025	A138613	Bill - City of Aurora Water De- JAN25 partment		45111	APJ		44.08	(525,654.81)
01/13/2025	01/13/2025	A140639	Bill - City of Aurora Water De- JAN25 partment		45111	APJ		13.82	(525,668.63)
01/13/2025	01/13/2025	A140640	Bill - City of Aurora Water De- JAN25 partment		45111	APJ		20.31	(525,688.94)
01/13/2025	01/13/2025	A140641	Bill - City of Aurora Water De- JAN25 partment		45111	APJ		31.11	(525,720.05)
01/13/2025	01/13/2025	A140642	Bill - City of Aurora Water De- JAN25 partment		45111	APJ		0.31	(525,720.36)
01/13/2025	01/13/2025	A140643	Bill - City of Aurora Water De- JAN25 partment		45111	APJ		44.08	(525,764.44)
01/13/2025	01/13/2025	A142725	Bill - City of Aurora Water De- JAN25 partment		45111	APJ		44.08	(525,808.52)
01/13/2025	01/13/2025	A142726	Bill - City of Aurora Water De- JAN25 partment		45111	APJ		44.08	(525,852.60)
01/13/2025	01/13/2025	A142727	Bill - City of Aurora Water De- JAN25 partment		45111	APJ		31.11	(525,883.71)
01/13/2025	01/13/2025	A142728	Bill - City of Aurora Water De- JAN25 partment		45111	APJ		31.11	(525,914.82)
01/14/2025	01/14/2025	\$Credit Card	Bill - FirstBank: Approval only Dec/Jan25		45111	APJ		2,137.86	(528,052.68)
01/15/2025	01/15/2025	9208847	Bill - BrightView Landscape Service, Inc		45111	APJ		2,920.00	(530,972.68)
01/15/2025	01/15/2025	9208945	Bill - BrightView Landscape Service, Inc		45111	APJ		7,188.00	(538,160.68)
01/15/2025	01/15/2025	730436-Refun	Bill - MARCOS ESCARSEGA d ARACELI ESC		45111	APJ		294.00	(538,454.68)
01/15/2025	01/15/2025	731098-Refun	Bill - PHILLIP YUN d		45111	APJ		295.00	(538,749.68)
01/22/2025	01/22/2025	25004	Bill - Hydro Systems		45111	APJ		3,485.00	(542,234.68)
01/22/2025	01/22/2025		AP pymt - AMI- Advanced Management, LLC: <a href="https://app01.us.bill.com/SentPay?id=stp01DSIVJKIBB5e52kk">https://app01.us.bill.com/SentPay?id=stp01DSIVJKIBB5e52kk</a>		45111	CDJ	455.15		(541,779.53)
01/22/2025	01/22/2025		AP pymt - AMI- Advanced Management, LLC: <a href="https://app01.us.bill.com/SentPay?id=stp01DSIVJKIBB5e52kk">https://app01.us.bill.com/SentPay?id=stp01DSIVJKIBB5e52kk</a>		45111	CDJ	5,500.00		(536,279.53)
01/22/2025	01/22/2025		AP pymt - Altitude Community Law P.C.: <a href="https://app01.us.bill.com/SentPay?id=stp01QTGHFPOHD5e52kt">https://app01.us.bill.com/SentPay?id=stp01QTGHFPOHD5e52kt</a>		45111	CDJ	672.00		(535,607.53)
01/22/2025	01/22/2025		AP pymt - BrightView Land- scape Service, Inc: <a href="https://app01.us.bill.com/SentPay?id=stp01TFINSTWQN5e52ku">https://app01.us.bill.com/SentPay?id=stp01TFINSTWQN5e52ku</a>		45111	CDJ	87.00		(535,520.53)
01/22/2025	01/22/2025		AP pymt - CTL Thompson In- corporated: <a href="https://app01.us.bill.com/SentPay?id=stp01OOAJCWTRF5e52kn">https://app01.us.bill.com/SentPay?id=stp01OOAJCWTRF5e52kn</a>		45111	CDJ	6,972.50		(528,548.03)
01/22/2025	01/22/2025		AP pymt - CliftonLarsonAllen LLP: <a href="https://app01.us.bill.com/SentPay?id=stp01XVWWDBHIZ5e52kw">https://app01.us.bill.com/SentPay?id=stp01XVWWDBHIZ5e52kw</a>		45111	CDJ	8,168.95		(520,379.08)
01/22/2025	01/22/2025		AP pymt - CliftonLarsonAllen LLP: <a href="https://app01.us.bill.com/SentPay?id=stp01XVWWDBHIZ5e52kw">https://app01.us.bill.com/SentPay?id=stp01XVWWDBHIZ5e52kw</a>		45111	CDJ	10,747.50		(509,631.58)
01/22/2025	01/22/2025		AP pymt - Golden Triangle Construction, LLC: <a href="https://app01.us.bill.com/SentPay?id=stp01NMESZVOKC5e52kz">https://app01.us.bill.com/SentPay?id=stp01NMESZVOKC5e52kz</a>		45111	CDJ	348,152.20		(161,479.38)
01/22/2025	01/22/2025		AP pymt - Haynie & Company: <a href="https://app01.us.bill.com/SentPay?id=stp01NMESZVOKC5e52kz">https://app01.us.bill.com/SentPay?id=stp01NMESZVOKC5e52kz</a>		45111	CDJ	2,900.00		(158,579.38)

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			ay?id=stp01ZVNIKNUZB5e52l 1						
01/22/2025	01/22/2025		AP pymt - MARCOS ES-CARSEGA ARACELI ESC		45111	CDJ	294.00		(158,285.38)
01/22/2025	01/22/2025		AP pymt - Merrick & Company: https://app01.us.bill.com/SentPay?id=stp01EFKENZOTK5e52l6		45111	CDJ	7,800.00		(150,485.38)
01/22/2025	01/22/2025		AP pymt - Mile High Lights: https://app01.us.bill.com/SentPay?id=stp01ZTSCZVTNT5e52l8		45111	CDJ	7,589.84		(142,895.54)
01/22/2025	01/22/2025		AP pymt - PHILLIP YUN: https://app01.us.bill.com/SentPay?id=stp01PSPGHWGRJ5e52la		45111	CDJ	295.00		(142,600.54)
01/22/2025	01/22/2025		AP pymt - Public Alliance LLC: https://app01.us.bill.com/SentPay?id=stp01JSSUKCDBW5e52lc		45111	CDJ	55,697.77		(86,902.77)
01/22/2025	01/22/2025		AP pymt - Quintessence Design Group: https://app01.us.bill.com/SentPay?id=stp01EPDGZKNZR5e52lg		45111	CDJ	5,649.50		(81,253.27)
01/22/2025	01/22/2025		AP pymt - RTS Landscaping: Drain		45111	CDJ	26,725.00		(54,528.27)
01/22/2025	01/22/2025		AP pymt - Simcoe Services LLC: https://app01.us.bill.com/SentPay?id=stp01NPNTSLKHK5e52li		45111	CDJ	1,485.00		(53,043.27)
01/22/2025	01/22/2025		AP pymt - Spencer Fane LLP: https://app01.us.bill.com/SentPay?id=stp01CDJOXXSGD5e52kr		45111	CDJ	10,349.50		(42,693.77)
01/22/2025	01/22/2025		AP pymt - United Site Services: https://app01.us.bill.com/SentPay?id=stp01QQRWERONI5e52lj		45111	CDJ	450.00		(42,243.77)
01/22/2025	01/22/2025		AP pymt - United Site Services: https://app01.us.bill.com/SentPay?id=stp01QQRWERONI5e52lj		45111	CDJ	450.00		(41,793.77)
01/23/2025	01/23/2025	9216917	Bill - BrightView Landscape Service, Inc		45111	APJ		6,367.00	(48,160.77)
01/23/2025	01/23/2025	9217080	Bill - BrightView Landscape Service, Inc		45111	APJ		402.00	(48,562.77)
01/24/2025	01/24/2025	1711 JAN25	Bill - Altitude Community Law P.C.		45111	APJ		374.00	(48,936.77)
01/28/2025	01/28/2025	9232500	Bill - BrightView Landscape Service, Inc		45111	APJ		768.00	(49,704.77)
01/29/2025	01/29/2025	9235369	Bill - BrightView Landscape Service, Inc		45111	APJ		13,150.00	(62,854.77)
01/29/2025	01/29/2025	2206-28	Bill - Quintessence Design Group		45111	APJ		10,950.00	(73,804.77)
01/30/2025	01/30/2025	9242870	Bill - BrightView Landscape Service, Inc		45111	APJ		585.00	(74,389.77)
01/31/2025	01/31/2025	967	Bill - Public Alliance LLC		45111	APJ		57,814.84	(132,204.61)
01/31/2025	01/31/2025	731483	Bill - CTL Thompson Incorporated		45111	APJ		2,440.00	(134,644.61)
01/31/2025	01/31/2025	1368103	Bill - Spencer Fane LLP		45111	APJ		7,163.61	(141,808.22)
01/31/2025	01/31/2025		Accrue January CLA		45111	GJ		21,953.17	(163,761.39)
01/31/2025	01/31/2025		Reclass Due to SARIA		45111	GJ	2,659.02		(161,102.37)
01/31/2025	01/31/2025		AP pymt - xcel energy: #53-0011419037-4 JAN25		45111	CDJ	1,084.68		(160,017.69)
01/31/2025	01/31/2025		INV-Bill - Xpress Bill Pay: ACH XPR020841		45111	APJ		249.12	(160,266.81)
01/31/2025	01/31/2025	Jan 2025	Bill - South Aurora Regional Improvement Authority		45111	APJ		2,659.02	(162,925.83)
01/31/2025	01/31/2025	Pay App 5	Bill - Golden Triangle Construction, LLC		45111	APJ		168,607.00	(331,532.83)
01/31/2025	01/31/2025	Pay App 5	Bill - Golden Triangle Construction, LLC		45111	APJ	8,430.35		(323,102.48)
<b>Totals for 2500 - Accounts Payable</b>							<b>541,534.91</b>	<b>324,229.03</b>	<b>(323,102.48)</b>
<b>2501 - Retainage Payable (Balance forward As of 01/01/2025)</b>									<b>(32,143.80)</b>
01/31/2025	01/31/2025	Pay App 5	Bill - Golden Triangle Con-		45111	APJ		8,430.35	(40,574.15)

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			struction, LLC						
<b>Totals for 2501 - Retainage Payable</b>							<b>0.00</b>	<b>8,430.35</b>	<b>(40,574.15)</b>
<b>2507-45111-10001 - Due to SARIA (Balance forward As of 01/01/2025)</b>									<b>0.00</b>
01/31/2025	01/31/2025		Reclass Due to SARIA	45111		GJ		2,659.02	(2,659.02)
<b>Totals for 2507-45111-10001 - Due to SARIA</b>							<b>0.00</b>	<b>2,659.02</b>	<b>(2,659.02)</b>
<b>2520-45111-10001 - Unearned Assessments (Balance forward As of 01/01/2025)</b>									<b>(28,957.62)</b>
01/01/2025	01/01/2025		AR - Consolidate Operating and General Fund	45111		GJ		28,957.62	(57,915.24)
01/01/2025	01/01/2025		AR - Consolidate Operating and General Fund	45111		GJ	28,957.62		(28,957.62)
01/31/2025	01/31/2025		Billing - Adjust Prepays to UB (3A)	45111		GJ		8,284.82	(37,242.44)
<b>Totals for 2520-45111-10001 - Unearned Assessments</b>							<b>28,957.62</b>	<b>37,242.44</b>	<b>(37,242.44)</b>
<b>2520-45111-10004 - Deferred Assessments (Balance forward As of 01/01/2025)</b>									<b>(547,428.00)</b>
01/01/2025	01/01/2025		AR - Consolidate Operating and General Fund	45111		GJ		547,428.00	(1,094,856.00)
01/01/2025	01/01/2025		AR - Consolidate Operating and General Fund	45111		GJ	547,428.00		(547,428.00)
01/01/2025	01/01/2025		Recognize Assessments	45111		GJ	547,428.00		0.00
<b>Totals for 2520-45111-10004 - Deferred Assessments</b>							<b>1,094,856.00</b>	<b>547,428.00</b>	<b>0.00</b>
<b>3130 - Deferred Property Tax (Balance forward As of 01/01/2025)</b>									<b>(4,004,748.00)</b>
01/01/2025	01/01/2025		Reversed - Reversed -- Deferred Property Taxes	45111		GJ	121,827.00		(3,882,921.00)
01/01/2025	01/01/2025		Reversed - Reversed -- Deferred Property Taxes	45111		GJ	582,438.00		(3,300,483.00)
01/01/2025	01/01/2025		Reversed - Reversed -- Deferred Property Taxes	45111		GJ	3,300,483.00		0.00
<b>Totals for 3130 - Deferred Property Tax</b>							<b>4,004,748.00</b>	<b>0.00</b>	<b>0.00</b>
<b>3133-45111-10001 - Sign Removal Deposit (Balance forward As of 01/01/2025)</b>									<b>(5,500.00)</b>
<b>Totals for 3133-45111-10001 - Sign Removal Deposit</b>							<b>0.00</b>	<b>0.00</b>	<b>(5,500.00)</b>
<b>4500 - Fund Balance (Balance forward As of 01/01/2025)</b>									<b>(5,602,541.86)</b>
<b>Totals for 4500 - Fund Balance</b>							<b>0.00</b>	<b>0.00</b>	<b>(5,602,541.86)</b>
<b>6320 - Property taxes (Balance forward As of 01/01/2025)</b>									<b>0.00</b>
01/31/2025	01/31/2025		Ptax Accrual - Jan	45111		GJ		12,902.76	(12,902.76)
01/31/2025	01/31/2025		Ptax Accrual - Jan	45111		GJ		73,139.29	(86,042.05)
<b>Totals for 6320 - Property taxes</b>							<b>0.00</b>	<b>86,042.05</b>	<b>(86,042.05)</b>
<b>6320-45111-10001 - Property Taxes - Regional ARI (Balance forward As of 01/01/2025)</b>									<b>0.00</b>
01/31/2025	01/31/2025		Ptax Accrual - Jan	45111		GJ		2,697.69	(2,697.69)
<b>Totals for 6320-45111-10001 - Property Taxes - Regional ARI</b>							<b>0.00</b>	<b>2,697.69</b>	<b>(2,697.69)</b>
<b>6340 - Specific ownership taxes (Balance forward As of 01/01/2025)</b>									<b>0.00</b>
01/31/2025	01/31/2025		Ptax Accrual - Jan	45111		GJ		4,620.05	(4,620.05)
01/31/2025	01/31/2025		Ptax Accrual - Jan	45111		GJ		21,660.12	(26,280.17)
<b>Totals for 6340 - Specific ownership taxes</b>							<b>0.00</b>	<b>26,280.17</b>	<b>(26,280.17)</b>
<b>6360 - Interest Income (Balance forward As of 01/01/2025)</b>									<b>0.00</b>
01/31/2025	01/31/2025		Interest Income - CT	45111		CRJ		867.62	(867.62)
01/31/2025	01/31/2025		Interest Income - CT	45111		CRJ		2,674.00	(3,541.62)
01/31/2025	01/31/2025		Interest Income - CT	45111		CRJ		3,165.13	(6,706.75)
01/31/2025	01/31/2025		Interest Income - CT	45111		CRJ		3,423.17	(10,129.92)
01/31/2025	01/31/2025		Interest Income - CT	45111		CRJ		8,922.46	(19,052.38)
01/31/2025	01/31/2025		Interest Income - Zions	45111		CRJ		1,982.28	(21,034.66)
01/31/2025	01/31/2025		Interest Income - Zions	45111		CRJ		2,482.93	(23,517.59)
<b>Totals for 6360 - Interest Income</b>							<b>0.00</b>	<b>23,517.59</b>	<b>(23,517.59)</b>
<b>6511-45111-10001 - Late Fees &amp; Interest (Balance forward As of 01/01/2025)</b>									<b>0.00</b>
01/31/2025	01/31/2025		Billing - January (1A)	45111		GJ		3,424.81	(3,424.81)
<b>Totals for 6511-45111-10001 - Late Fees &amp; Interest</b>							<b>0.00</b>	<b>3,424.81</b>	<b>(3,424.81)</b>
<b>6511-45111-10002 - Violations and Fees (Balance forward As of 01/01/2025)</b>									<b>0.00</b>
01/31/2025	01/31/2025		Billing - January (1A)	45111		GJ		250.00	(250.00)
01/31/2025	01/31/2025		Billing - January (1A)	45111		GJ		4,421.00	(4,671.00)
<b>Totals for 6511-45111-10002 - Violations and Fees</b>							<b>0.00</b>	<b>4,671.00</b>	<b>(4,671.00)</b>
<b>6800-45111-10001 - Billing Adjustments (Balance forward As of 01/01/2025)</b>									<b>0.00</b>
01/31/2025	01/31/2025		Billing - Adjust AR (3A)	45111		GJ	5,417.41		5,417.41
01/31/2025	01/31/2025		Billing - January (1A)	45111		GJ	219.30		5,636.71
01/31/2025	01/31/2025		Billing - January (1A)	45111		GJ	668.37		6,305.08
<b>Totals for 6800-45111-10001 - Billing Adjustments</b>							<b>6,305.08</b>	<b>0.00</b>	<b>6,305.08</b>

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<b>6800-45111-10002 - Operating Fees - Residents (Balance forward As of 01/01/2025)</b>									
01/01/2025	01/01/2025		Recognize Assessments		45111	GJ		531,552.00	(531,552.00)
<b>Totals for 6800-45111-10002 - Operating Fees - Residents</b>							<b>0.00</b>	<b>531,552.00</b>	<b>(531,552.00)</b>
<b>6800-45111-10003 - Operating Fees - Builders (Balance forward As of 01/01/2025)</b>									
01/01/2025	01/01/2025		Recognize Assessments		45111	GJ		15,876.00	(15,876.00)
<b>Totals for 6800-45111-10003 - Operating Fees - Builders</b>							<b>0.00</b>	<b>15,876.00</b>	<b>(15,876.00)</b>
<b>6800-45111-10004 - Transfer Fees (Balance forward As of 01/01/2025)</b>									
01/31/2025	01/31/2025		Billing - January (1A)		45111	GJ		5,500.00	(5,500.00)
<b>Totals for 6800-45111-10004 - Transfer Fees</b>							<b>0.00</b>	<b>5,500.00</b>	<b>(5,500.00)</b>
<b>6900 - Transfers from other funds (Balance forward As of 01/01/2025)</b>									
01/01/2025	01/01/2025		AR - Consolidate Operating and General Fund		45111	GJ	28,957.62		28,957.62
01/01/2025	01/01/2025		AR - Consolidate Operating and General Fund		45111	GJ	547,428.00		576,385.62
01/01/2025	01/01/2025		AR - Consolidate Operating and General Fund		45111	GJ		643,247.81	(66,862.19)
01/01/2025	01/01/2025		CT Plus - Consolidate Operating and General Fund		45111	GJ		2,181,011.02	(2,247,873.21)
01/01/2025	01/01/2025		CT Reserve - Consolidate Operating and General Fund		45111	GJ		890,610.92	(3,138,484.13)
01/01/2025	01/01/2025		First Bank - Consolidate Operating and General Fund		45111	GJ		167,723.60	(3,306,207.73)
01/01/2025	01/01/2025		Xpress - Consolidate Operating and General Fund		45111	GJ		139,791.82	(3,445,999.55)
01/31/2025	01/31/2025		Allocation for 2024 SRF Payables		45111	GJ	13,340.81		(3,432,658.74)
<b>Totals for 6900 - Transfers from other funds</b>							<b>589,726.43</b>	<b>4,022,385.17</b>	<b>(3,432,658.74)</b>
<b>7000 - Accounting (Balance forward As of 01/01/2025)</b>									
01/31/2025	01/31/2025		Accrue January CLA		45111	GJ	10,750.00		10,750.00
<b>Totals for 7000 - Accounting</b>							<b>10,750.00</b>	<b>0.00</b>	<b>10,750.00</b>
<b>7200 - County Treasurer's Fee (Balance forward As of 01/01/2025)</b>									
01/31/2025	01/31/2025		Ptax Accrual - Jan		45111	GJ	193.54		193.54
01/31/2025	01/31/2025		Ptax Accrual - Jan		45111	GJ	1,097.10		1,290.64
<b>Totals for 7200 - County Treasurer's Fee</b>							<b>1,290.64</b>	<b>0.00</b>	<b>1,290.64</b>
<b>7200-45111-10001 - County Treasurer's Fee - Regional ARI (Balance forward As of 01/01/2025)</b>									
01/31/2025	01/31/2025		Ptax Accrual - Jan		45111	GJ	40.47		40.47
<b>Totals for 7200-45111-10001 - County Treasurer's Fee - Regional ARI</b>							<b>40.47</b>	<b>0.00</b>	<b>40.47</b>
<b>7360 - Insurance (Balance forward As of 01/01/2025)</b>									
01/01/2025	01/01/2025		Expense Prepaid Insurance		45111	GJ	48,175.00		48,175.00
<b>Totals for 7360 - Insurance</b>							<b>48,175.00</b>	<b>0.00</b>	<b>48,175.00</b>
<b>7440-45111-10001 - Management Fee (Balance forward As of 01/01/2025)</b>									
01/31/2025	01/31/2025		967 Bill - Public Alliance LLC		45111	APJ	57,010.50		57,010.50
<b>Totals for 7440-45111-10001 - Management Fee</b>							<b>57,010.50</b>	<b>0.00</b>	<b>57,010.50</b>
<b>7450 - Billing (Balance forward As of 01/01/2025)</b>									
01/31/2025	01/31/2025		Accrue January CLA		45111	GJ	11,027.17		11,027.17
<b>Totals for 7450 - Billing</b>							<b>11,027.17</b>	<b>0.00</b>	<b>11,027.17</b>
<b>7451-45111-10001 - Property Management Covenant Enforcement (Balance forward As of 01/01/2025)</b>									
01/01/2025	01/01/2025		2843 Bill - AMI- Advanced Management, LLC		45111	APJ	5,500.00		5,500.00
<b>Totals for 7451-45111-10001 - Property Management Covenant Enforcement</b>							<b>5,500.00</b>	<b>0.00</b>	<b>5,500.00</b>
<b>7460 - Legal (Balance forward As of 01/01/2025)</b>									
01/31/2025	01/31/2025		1368103 Bill - Spencer Fane LLP		45111	APJ	7,163.61		7,163.61
<b>Totals for 7460 - Legal</b>							<b>7,163.61</b>	<b>0.00</b>	<b>7,163.61</b>
<b>7460-45111-10001 - Legal - Liens &amp; Collections (Balance forward As of 01/01/2025)</b>									
01/24/2025	01/24/2025		1711 JAN25 Bill - Altitude Community Law P.C.		45111	APJ	374.00		374.00
<b>Totals for 7460-45111-10001 - Legal - Liens &amp; Collections</b>							<b>374.00</b>	<b>0.00</b>	<b>374.00</b>
<b>7480 - Miscellaneous (Balance forward As of 01/01/2025)</b>									
01/31/2025	01/31/2025		967 Bill - Public Alliance LLC		45111	APJ	10.00		10.00
01/31/2025	01/31/2025		Accrue January CLA		45111	GJ	176.00		186.00
<b>Totals for 7480 - Miscellaneous</b>							<b>186.00</b>	<b>0.00</b>	<b>186.00</b>
<b>7570-45111-10001 - Facility security systems/internet (Balance forward As of 01/01/2025)</b>									
									<b>0.00</b>

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01/14/2025	01/14/2025		Centurylink ACH		45111	CDJ	276.32		276.32
<b>Totals for 7570-45111-10001 - Facility security systems/internet</b>							<b>276.32</b>	<b>0.00</b>	<b>276.32</b>
<b>7582-45111-10001 - Building Maintenance and Repairs (Balance forward As of 01/01/2025)</b>									<b>0.00</b>
01/01/2025	01/01/2025	INV-5039051	Bill - United Site Services		45111	APJ	450.00		450.00
01/31/2025	01/31/2025	967	Bill - Public Alliance LLC		45111	APJ	60.67		510.67
<b>Totals for 7582-45111-10001 - Building Maintenance and Repairs</b>							<b>510.67</b>	<b>0.00</b>	<b>510.67</b>
<b>7582-45111-10003 - Landscape Maintenance (Balance forward As of 01/01/2025)</b>									<b>0.00</b>
01/14/2025	01/14/2025		\$Credit CardBill - FirstBank: Approval only Dec/Jan25		45111	APJ	1,141.45		1,141.45
01/31/2025	01/31/2025	967	Bill - Public Alliance LLC		45111	APJ	441.44		1,582.89
<b>Totals for 7582-45111-10003 - Landscape Maintenance</b>							<b>1,582.89</b>	<b>0.00</b>	<b>1,582.89</b>
<b>7582-45111-10005 - Irrigation System (Balance forward As of 01/01/2025)</b>									<b>0.00</b>
01/10/2025	01/10/2025	15132	Bill - Front Range Recreation, Inc		45111	APJ	588.55		588.55
<b>Totals for 7582-45111-10005 - Irrigation System</b>							<b>588.55</b>	<b>0.00</b>	<b>588.55</b>
<b>7595 - Snow removal (Balance forward As of 01/01/2025)</b>									<b>0.00</b>
01/15/2025	01/15/2025	9208847	Bill - BrightView Landscape Service, Inc		45111	APJ	2,920.00		2,920.00
01/15/2025	01/15/2025	9208945	Bill - BrightView Landscape Service, Inc		45111	APJ	7,188.00		10,108.00
01/23/2025	01/23/2025	9216917	Bill - BrightView Landscape Service, Inc		45111	APJ	6,367.00		16,475.00
01/23/2025	01/23/2025	9217080	Bill - BrightView Landscape Service, Inc		45111	APJ	402.00		16,877.00
01/28/2025	01/28/2025	9232500	Bill - BrightView Landscape Service, Inc		45111	APJ	768.00		17,645.00
01/30/2025	01/30/2025	9242870	Bill - BrightView Landscape Service, Inc		45111	APJ	585.00		18,230.00
<b>Totals for 7595 - Snow removal</b>							<b>18,230.00</b>	<b>0.00</b>	<b>18,230.00</b>
<b>7702-45111-10001 - Water and Sewer (Balance forward As of 01/01/2025)</b>									<b>0.00</b>
01/13/2025	01/13/2025		Aurora Water Payment New Accounts		45111	CDJ	2,648.59		2,648.59
01/13/2025	01/13/2025	A044888	Bill - City of Aurora Water De- JAN25 partment		45111	APJ	31.11		2,679.70
01/13/2025	01/13/2025	A044889	Bill - City of Aurora Water De- JAN25 partment		45111	APJ	13.82		2,693.52
01/13/2025	01/13/2025	A044890	Bill - City of Aurora Water De- JAN25 partment		45111	APJ	44.08		2,737.60
01/13/2025	01/13/2025	A044891	Bill - City of Aurora Water De- JAN25 partment		45111	APJ	44.08		2,781.68
01/13/2025	01/13/2025	A044892	Bill - City of Aurora Water De- JAN25 partment		45111	APJ	44.08		2,825.76
01/13/2025	01/13/2025	A044893	Bill - City of Aurora Water De- JAN25 partment		45111	APJ	44.08		2,869.84
01/13/2025	01/13/2025	A044894	Bill - City of Aurora Water De- JAN25 partment		45111	APJ	44.08		2,913.92
01/13/2025	01/13/2025	A044895	Bill - City of Aurora Water De- JAN25 partment		45111	APJ	31.11		2,945.03
01/13/2025	01/13/2025	A044897	Bill - City of Aurora Water De- JAN25 partment		45111	APJ	20.31		2,965.34
01/13/2025	01/13/2025	A078779	Bill - City of Aurora Water De- JAN25 partment		45111	APJ	31.11		2,996.45
01/13/2025	01/13/2025	A078780	Bill - City of Aurora Water De- JAN25 partment		45111	APJ	20.31		3,016.76
01/13/2025	01/13/2025	A078781	Bill - City of Aurora Water De- JAN25 partment		45111	APJ	44.08		3,060.84
01/13/2025	01/13/2025	A108154	Bill - City of Aurora Water De- JAN25 partment		45111	APJ	31.11		3,091.95
01/13/2025	01/13/2025	A108155	Bill - City of Aurora Water De- JAN25 partment		45111	APJ	20.31		3,112.26
01/13/2025	01/13/2025	A108156	Bill - City of Aurora Water De- JAN25 partment		45111	APJ	20.31		3,132.57
01/13/2025	01/13/2025	A108157	Bill - City of Aurora Water De- JAN25 partment		45111	APJ	44.08		3,176.65
01/13/2025	01/13/2025	A108158	Bill - City of Aurora Water De- JAN25 partment		45111	APJ	44.08		3,220.73
01/13/2025	01/13/2025	A108159	Bill - City of Aurora Water De- JAN25 partment		45111	APJ	0.00		3,220.73
01/13/2025	01/13/2025	A108160	Bill - City of Aurora Water De- JAN25 partment		45111	APJ	20.31		3,241.04
01/13/2025	01/13/2025	A129577	Bill - City of Aurora Water De- JAN25 partment		45111	APJ	13.82		3,254.86
01/13/2025	01/13/2025	A129579	Bill - City of Aurora Water De- JAN25 partment		45111	APJ	13.82		3,268.68

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01/13/2025	01/13/2025	A129581	Bill - City of Aurora Water De-JAN25 partment		45111	APJ	31.11		3,299.79
01/13/2025	01/13/2025	A129582	Bill - City of Aurora Water De-JAN25 partment		45111	APJ	31.11		3,330.90
01/13/2025	01/13/2025	A138613	Bill - City of Aurora Water De-JAN25 partment		45111	APJ	44.08		3,374.98
01/13/2025	01/13/2025	A140639	Bill - City of Aurora Water De-JAN25 partment		45111	APJ	13.82		3,388.80
01/13/2025	01/13/2025	A140640	Bill - City of Aurora Water De-JAN25 partment		45111	APJ	20.31		3,409.11
01/13/2025	01/13/2025	A140641	Bill - City of Aurora Water De-JAN25 partment		45111	APJ	31.11		3,440.22
01/13/2025	01/13/2025	A140642	Bill - City of Aurora Water De-JAN25 partment		45111	APJ	0.31		3,440.53
01/13/2025	01/13/2025	A140643	Bill - City of Aurora Water De-JAN25 partment		45111	APJ	44.08		3,484.61
01/13/2025	01/13/2025	A142725	Bill - City of Aurora Water De-JAN25 partment		45111	APJ	44.08		3,528.69
01/13/2025	01/13/2025	A142726	Bill - City of Aurora Water De-JAN25 partment		45111	APJ	44.08		3,572.77
01/13/2025	01/13/2025	A142727	Bill - City of Aurora Water De-JAN25 partment		45111	APJ	31.11		3,603.88
01/13/2025	01/13/2025	A142728	Bill - City of Aurora Water De-JAN25 partment		45111	APJ	31.11		3,634.99
01/31/2025	01/31/2025	967	Bill - Public Alliance LLC		45111	APJ	251.43		3,886.42
<b>Totals for 7702-45111-10001 - Water and Sewer</b>							<b>3,886.42</b>	<b>0.00</b>	<b>3,886.42</b>
<b>7703-45111-10001 - Electric - Landscape and Facilities (Balance forward As of 01/01/2025)</b>									<b>0.00</b>
01/10/2025	01/10/2025	53-001141903	Bill - xcel energy 7-4 JAN25		45111	APJ	1,031.82		1,031.82
<b>Totals for 7703-45111-10001 - Electric - Landscape and Facilities</b>							<b>1,031.82</b>	<b>0.00</b>	<b>1,031.82</b>
<b>7704 - Gas (Balance forward As of 01/01/2025)</b>									<b>0.00</b>
01/10/2025	01/10/2025	53-001141903	Bill - xcel energy 7-4 JAN25		45111	APJ	52.86		52.86
<b>Totals for 7704 - Gas</b>							<b>52.86</b>	<b>0.00</b>	<b>52.86</b>
<b>7706-45111-10001 - Office Supplies (Balance forward As of 01/01/2025)</b>									<b>0.00</b>
01/14/2025	01/14/2025		\$Credit CardBill - FirstBank: Approval only Dec/Jan25		45111	APJ	125.94		125.94
<b>Totals for 7706-45111-10001 - Office Supplies</b>							<b>125.94</b>	<b>0.00</b>	<b>125.94</b>
<b>7721-45111-10001 - Waste Services (Balance forward As of 01/01/2025)</b>									<b>0.00</b>
01/01/2025	01/01/2025	8257415V311	Bill - Waste Connections of Colorado: ACH		45111	APJ	167.28		167.28
<b>Totals for 7721-45111-10001 - Waste Services</b>							<b>167.28</b>	<b>0.00</b>	<b>167.28</b>
<b>7750-45111-10000 - Lockbox Services (Balance forward As of 01/01/2025)</b>									<b>0.00</b>
01/31/2025	01/31/2025		INV-Bill - Xpress Bill Pay: ACH XPR020841		45111	APJ	249.12		249.12
<b>Totals for 7750-45111-10000 - Lockbox Services</b>							<b>249.12</b>	<b>0.00</b>	<b>249.12</b>
<b>7750-45111-10001 - Digital Tools &amp; Support (Balance forward As of 01/01/2025)</b>									<b>0.00</b>
01/14/2025	01/14/2025		\$Credit CardBill - FirstBank: Approval only Dec/Jan25		45111	APJ	336.88		336.88
<b>Totals for 7750-45111-10001 - Digital Tools &amp; Support</b>							<b>336.88</b>	<b>0.00</b>	<b>336.88</b>
<b>7750-45111-10002 - Regional ARI Expense (Balance forward As of 01/01/2025)</b>									<b>0.00</b>
01/31/2025	01/31/2025		Jan 2025 Bill - South Aurora Regional Improvement Authority		45111	APJ	2,659.02		2,659.02
<b>Totals for 7750-45111-10002 - Regional ARI Expense</b>							<b>2,659.02</b>	<b>0.00</b>	<b>2,659.02</b>
<b>7750-45111-10004 - Storage (Balance forward As of 01/01/2025)</b>									<b>0.00</b>
01/14/2025	01/14/2025		\$Credit CardBill - FirstBank: Approval only Dec/Jan25		45111	APJ	533.59		533.59
01/31/2025	01/31/2025	967	Bill - Public Alliance LLC		45111	APJ	40.80		574.39
<b>Totals for 7750-45111-10004 - Storage</b>							<b>574.39</b>	<b>0.00</b>	<b>574.39</b>
<b>7859-45111-10001 - Winter Water (Balance forward As of 01/01/2025)</b>									<b>0.00</b>
01/29/2025	01/29/2025	9235369	Bill - BrightView Landscape Service, Inc		45111	APJ	13,150.00		13,150.00
<b>Totals for 7859-45111-10001 - Winter Water</b>							<b>13,150.00</b>	<b>0.00</b>	<b>13,150.00</b>
<b>7862-45111-10007 - Community Service Building Construct/Related Costs (Balance forward As of 01/01/2025)</b>									<b>0.00</b>
01/07/2025	01/07/2025	2226-26	Bill - Quintessence Design Group		45111	APJ	5,649.50		5,649.50
01/22/2025	01/22/2025	25004	Bill - Hydro Systems		45111	APJ	3,485.00		9,134.50
01/29/2025	01/29/2025	2206-28	Bill - Quintessence Design		45111	APJ	10,950.00		20,084.50

**INSPIRATION METRO DISTRICT**  
**General Ledger Report**  
**For Current Year To Date (01/01/2025 to 01/31/2025)**

Posted dt.	Doc dt.	Doc	Memo/Description	Department	Location	JNL	Debit	Credit	Balance
01/31/2025	01/31/2025	731483	Group Bill - CTL Thompson Incorporated		45111	APJ	2,440.00		22,524.50
01/31/2025	01/31/2025	Pay App 5	Bill - Golden Triangle Construction, LLC		45111	APJ	168,607.00		191,131.50
<b>Totals for 7862-45111-10007 - Community Service Building Construct/Related Costs</b>							<b>191,131.50</b>	<b>0.00</b>	<b>191,131.50</b>
<b>7900 - Transfers to other fund (Balance forward As of 01/01/2025)</b>									<b>0.00</b>
01/01/2025	01/01/2025		AR - Consolidate Operating and General Fund		45111	GJ		28,957.62	(28,957.62)
01/01/2025	01/01/2025		AR - Consolidate Operating and General Fund		45111	GJ		547,428.00	(576,385.62)
01/01/2025	01/01/2025		AR - Consolidate Operating and General Fund		45111	GJ	643,247.81		66,862.19
01/01/2025	01/01/2025		CT Plus - Consolidate Operating and General Fund		45111	GJ	2,181,011.02		2,247,873.21
01/01/2025	01/01/2025		CT Reserve - Consolidate Operating and General Fund		45111	GJ	890,610.92		3,138,484.13
01/01/2025	01/01/2025		First Bank - Consolidate Operating and General Fund		45111	GJ	167,723.60		3,306,207.73
01/01/2025	01/01/2025		Xpress - Consolidate Operating and General Fund		45111	GJ	139,791.82		3,445,999.55
01/31/2025	01/31/2025		Allocation for 2024 SRF Payables		45111	GJ		13,340.81	3,432,658.74
<b>Totals for 7900 - Transfers to other fund</b>							<b>4,022,385.17</b>	<b>589,726.43</b>	<b>3,432,658.74</b>
<b>Grand total</b>							<b>16,934,538.75</b>	<b>16,934,538.75</b>	<b>0.00</b>