

Town of Grand Lake
September 2025 Financial Statements

TOWN OF GRAND LAKE
 COMBINED CASH INVESTMENT
 SEPTEMBER 30, 2025

<u>COMBINED CASH ACCOUNTS</u>		
01-104000	2019 UBB MONEY MARKET	(14,316.24)
01-104500	2019 UBB CHKG - OPERATIONS	174,757.78
01-106500	BANK MIDWEST / CCB	246,972.46
01-107500	UTILITY CASH CLEARING ACCT	32,595.03
01-107600	AR CASH CLEARING ACCT	12,860.00
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	TOTAL COMBINED CASH	452,869.03
01-100000	CASH ALLOCATED TO OTHER FUNDS	(452,869.03)
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	TOTAL UNALLOCATED CASH	<u>.00</u>

<u>CASH ALLOCATION RECONCILIATION</u>		
10	ALLOCATION TO GENERAL FUND	(865,837.47)
20	ALLOCATION TO WATER FUND	392,626.17
40	ALLOCATION TO MARINA FUND	669,713.39
50	ALLOCATION TO PAY-AS-YOU-THROW FUND	159,731.43
90	ALLOCATION TO CAPITAL IMPROVEMENT FUND	96,635.51
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	TOTAL ALLOCATIONS TO OTHER FUNDS	452,869.03
	ALLOCATION FROM COMBINED CASH FUND - 01-100000	(452,869.03)
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	ZERO PROOF IF ALLOCATIONS BALANCE	<u>.00</u>

TOWN OF GRAND LAKE
BALANCE SHEET
SEPTEMBER 30, 2025

GENERAL FUND

ASSETS

10-100000	CASH IN COMBINED CASH FUND	(865,837.47)	
10-103000	CSAFE	230,598.08	
10-103100	CSAFE - CORE	2,621,294.70	
10-109100	COLOTRUST	1,100,793.44	
10-116000	PETTY CASH	100.00	
10-116500	GLC PETTY CASH	100.00	
10-117000	ACCOUNTS RECEIVABLE	(31,943.25)	
10-117100	PROPERTY TAXES RECEIVABLE	1,167,509.58	
10-117500	ACCOUNTS RECIVABLE - AR	7,486.50	
10-123000	FUEL AR - FUEL PAYMENTS	.01	
10-129000	UNLEADED GAS INVENTORY	14,498.34	
10-130000	DIESEL INVENTORY	21,656.13	
	TOTAL ASSETS		4,266,256.06

LIABILITIES AND EQUITY

LIABILITIES

10-200000	ACCOUNTS PAYABLE GENERAL	90,304.09	
10-219100	FLEX MEDICAL	16,159.02	
10-222000	DEFERRED REVENUE-PROPERTY TAX	739,645.00	
10-223100	PREPAID FEES FOR DEPOSITS	(320.00)	
10-228100	GLC CUSTOMER DEPOSITS	1.00	
10-228200	PREPAID RENTAL FEES & DEPOSITS	3,638.10	
10-228300	GLC PREPAID MEMBERSHIPS	(400.00)	
10-228400	DEPOSITS TOWN EVENTS	7,050.00	
10-228500	LAND USE/MUNI PROP DEPOSITS	1,500.00	
10-228600	ATTORNEY RETAINER	(6,380.00)	
10-230000	HEADSTONE DEPOSIT	3,000.00	
10-231000	FOLK SCHOOL PAYMENTS	(15,354.20)	
10-231200	WINTER CARNIVAL	743.69	
10-234000	AEROLAB, INC PAYMENTS	(14,585.00)	
10-241000	RENTAL DEPOSITS	2,250.00	
	TOTAL LIABILITIES		827,251.70

FUND EQUITY

10-275000	FUND BALANCE	3,406,145.11	
10-281000	CEMETERY FUNDS	127,437.92	
10-283000	CONSERVATION TRUST FUNDS	50,488.19	
10-284000	ATTAINABLE HOUSING FUNDS	321,905.84	
10-285000	FUND BAL RESVD - INV & PRE PDS	5,091.51	
10-286000	EMERGENCY RESERVES	117,000.00	
	UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD	(589,064.21)	
	BALANCE - CURRENT DATE	(589,064.21)	
	TOTAL FUND EQUITY		3,439,004.36

TOWN OF GRAND LAKE
BALANCE SHEET
SEPTEMBER 30, 2025

GENERAL FUND

TOTAL LIABILITIES AND EQUITY

4,266,256.06

TOWN OF GRAND LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	%
<u>GENERAL TAXES</u>					
10-311-100	.00	736,679.55	740,646.00	3,966.45	99.5
10-311-110	3,677.73	27,788.50	15,000.00	(12,788.50)	185.3
10-311-120	.00	1,341.35	300.00	(1,041.35)	447.1
10-311-130	.00	33,992.13	40,000.00	6,007.87	85.0
10-311-140	.00	1,882,874.52	2,384,727.00	501,852.48	79.0
10-311-150	.00	22,298.15	70,000.00	47,701.85	31.9
10-311-160	850.56	2,001.95	3,000.00	998.05	66.7
10-311-161	408.98	1,349.70	50,000.00	48,650.30	2.7
	<u>4,937.27</u>	<u>2,708,325.85</u>	<u>3,303,673.00</u>	<u>595,347.15</u>	<u>82.0</u>
<u>UTILITY FRANCHISE TAX</u>					
10-316-170	7,039.68	18,702.69	20,000.00	1,297.31	93.5
10-316-171	185.36	1,085.88	5,000.00	3,914.12	21.7
10-316-172	.00	24,201.00	35,000.00	10,799.00	69.2
10-316-173	.00	11,862.63	20,000.00	8,137.37	59.3
	<u>7,225.04</u>	<u>55,852.20</u>	<u>80,000.00</u>	<u>24,147.80</u>	<u>69.8</u>
<u>LICENSES & PERMITS</u>					
10-321-100	175.00	5,604.50	4,500.00	(1,104.50)	124.5
10-321-120	20.00	1,425.00	900.00	(525.00)	158.3
10-321-130	.00	688.21	2,000.00	1,311.79	34.4
10-321-140	50.00	600.00	500.00	(100.00)	120.0
10-321-150	.00	300.00	100.00	(200.00)	300.0
10-321-160	.00	35.00	150.00	115.00	23.3
10-321-170	.00	.00	400.00	400.00	.0
10-321-175	165.00	24,350.75	30,000.00	5,649.25	81.2
10-321-180	.00	120,577.75	117,000.00	(3,577.75)	103.1
10-321-190	.00	.00	25.00	25.00	.0
10-321-191	.00	.00	1,000.00	1,000.00	.0
	<u>410.00</u>	<u>153,581.21</u>	<u>156,575.00</u>	<u>2,993.79</u>	<u>98.1</u>
<u>INTERGOVERNMENTAL</u>					
10-335-130	.00	12,656.00	12,351.00	(305.00)	102.5
10-335-200	.00	15,149.21	30,716.00	15,566.79	49.3
10-335-800	534.07	1,702.82	3,000.00	1,297.18	56.8
10-335-900	.00	.00	3,000.00	3,000.00	.0
	<u>534.07</u>	<u>29,508.03</u>	<u>49,067.00</u>	<u>19,558.97</u>	<u>60.1</u>

TOWN OF GRAND LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	%
<u>CHARGES FOR SERVICES</u>					
10-341-200 CEMETERY REVENUES	500.00	5,000.00	10,000.00	5,000.00	50.0
10-341-300 ZONING & SUBDIVISION REVIEW	.00	1,850.00	3,000.00	1,150.00	61.7
10-341-400 ATTAINABLE HOUSING FEE REVENUE	.00	6,722.00	4,000.00	(2,722.00)	168.1
10-341-500 EV CHARGING STATION REVENUE	.00	3,296.99	12,000.00	8,703.01	27.5
10-341-600 FUEL DEPOT SURCHARGE	.00	55.34	2,000.00	1,944.66	2.8
10-341-850 NIGHTLY RENTAL APP FEE \$165	.00	3,490.85	2,000.00	(1,490.85)	174.5
10-341-900 CEMETERY EXCAVATING FEE	.00	1,900.00	1,000.00	(900.00)	190.0
TOTAL CHARGES FOR SERVICES	500.00	22,315.18	34,000.00	11,684.82	65.6
<u>GRAND LAKE CENTER REVENUES</u>					
10-350-101 GLC - RENTAL FEES	.00	4,604.00	18,000.00	13,396.00	25.6
10-350-121 GLC - MEMBERSHIPS	.00	33,980.00	85,000.00	51,020.00	40.0
10-350-131 GLC - REC FEES	.00	6,038.00	15,000.00	8,962.00	40.3
10-350-132 GLC GOLF SIM REVENUE	.00	815.00	.00	(815.00)	.0
TOTAL GRAND LAKE CENTER REVENUES	.00	45,437.00	118,000.00	72,563.00	38.5
<u>FINES AND FORFEITURES</u>					
10-351-100 ORDINANCE/TRAFFIC FINES	.00	.00	500.00	500.00	.0
TOTAL FINES AND FORFEITURES	.00	.00	500.00	500.00	.0
<u>FEES AND LEASES</u>					
10-353-180 RENT - VISITORS CENTER	.00	.00	2,500.00	2,500.00	.0
TOTAL FEES AND LEASES	.00	.00	2,500.00	2,500.00	.0
<u>INVESTMENT INCOME</u>					
10-355-100 INTEREST REVENUE	14,171.48	128,828.62	100,000.00	(28,828.62)	128.8
TOTAL INVESTMENT INCOME	14,171.48	128,828.62	100,000.00	(28,828.62)	128.8
<u>OTHER</u>					
10-360-140 EVENT RENT - LAND, BUILDINGS	.00	2,917.41	6,000.00	3,082.59	48.6
10-360-160 RENT - ENTERPRISE FUND SITES	.00	750.00	2.00	(748.00)	37500.
10-360-190 GIFTS - DONATIONS	.00	600.00	.00	(600.00)	.0
10-360-200 MISC. REVENUES - GENERAL	1,000.00	19,291.09	6,000.00	(13,291.09)	321.5
TOTAL OTHER	1,000.00	23,558.50	12,002.00	(11,556.50)	196.3

TOWN OF GRAND LAKE
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

		GENERAL FUND				
		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	%
<u>CAPITAL SPECIFIC</u>						
10-377-160	SPACE TO CREATE REVENUE	.00	.00	7,174,019.00	7,174,019.00	.0
	TOTAL CAPITAL SPECIFIC	.00	.00	7,174,019.00	7,174,019.00	.0
	TOTAL FUND REVENUE	28,777.86	3,167,406.59	11,030,336.00	7,862,929.41	28.7

TOWN OF GRAND LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>CEMETERY COMMITTEE</u>					
10-410-211 CEMETERY SUPPLIES/MISC EXP	.00	.00	3,500.00	3,500.00	.0
10-410-215 GRAVE MARKERS	.00	.00	1,000.00	1,000.00	.0
10-410-242 CEMETERY MAINTENANCE	.00	.00	5,000.00	5,000.00	.0
TOTAL CEMETERY COMMITTEE	.00	.00	9,500.00	9,500.00	.0
<u>PC/BOA</u>					
10-412-211 OFFICE SUPPLIES	.00	.00	400.00	400.00	.0
10-412-311 POSTAGE/ADS/LEGAL NOTICES	.00	.00	750.00	750.00	.0
10-412-314 PURCHASED SERVICES	19,586.10	64,272.86	10,000.00	(54,272.86)	642.7
10-412-319 MISC.-PLANNING COMMISSION/BOA	.00	.00	300.00	300.00	.0
10-412-320 COMPUTER HARDWARE	.00	.00	1,000.00	1,000.00	.0
10-412-351 PLANNING LEGAL SERVICES	.00	.00	15,000.00	15,000.00	.0
10-412-370 TRAINING/TRAVEL	.00	.00	6,000.00	6,000.00	.0
10-412-380 COMP PLAN UPDATE	.00	.00	12,500.00	12,500.00	.0
TOTAL PC/BOA	19,586.10	64,272.86	45,950.00	(18,322.86)	139.9
<u>BOARD OF TRUSTEES</u>					
10-413-142 WORKERS' COMPENSATION	.00	574.49	1,000.00	425.51	57.5
10-413-143 BOT COMPENSATION	1,626.75	11,177.55	18,400.00	7,222.45	60.8
10-413-211 OFFICE/MEETING SUPPLIES	840.00	5,395.67	5,000.00	(395.67)	107.9
10-413-215 ELECTIONS	.00	.00	3,000.00	3,000.00	.0
10-413-316 DUES/MEMBERSHIPS	.00	35,928.25	25,000.00	(10,928.25)	143.7
10-413-370 TRAINING/TRAVEL	.00	.00	7,500.00	7,500.00	.0
10-413-460 LONG RANGE/MISC	.00	.00	1,000.00	1,000.00	.0
10-413-461 APPRECIATION PROGRAM	.00	.00	10,000.00	10,000.00	.0
10-413-462 COMPUTER EQUIPMENT	.00	34,579.98	1,000.00	(33,579.98)	3458.0
10-413-463 WATER QUALITY ISSUES	.00	713.04	250.00	(463.04)	285.2
10-413-465 COMPUTER SOFTWARE	.00	650.00	500.00	(150.00)	130.0
10-413-728 MISCELLANEOUS DONATIONS	.00	.00	10,000.00	10,000.00	.0
10-413-843 ROCKY MTN REP THEATRE	.00	.00	1,500.00	1,500.00	.0
10-413-859 GRAND FOUNDATION	.00	56,650.00	52,000.00	(4,650.00)	108.9
10-413-870 BOARD CONTINGENCY	.00	1,458.67	5,000.00	3,541.33	29.2
TOTAL BOARD OF TRUSTEES	2,466.75	147,127.65	141,150.00	(5,977.65)	104.2

TOWN OF GRAND LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>GREENWAYS COMMITTEE</u>					
10-414-238 TREES/SHRUBS/PLANTINGS	.00	3,885.00	.00	(3,885.00)	.0
10-414-241 ARBOR DAY SUPPLIES	.00	675.24	1,500.00	824.76	45.0
10-414-319 CONTRACT LABOR	11,962.17	35,420.51	.00	(35,420.51)	.0
10-414-320 CONTRACT LANDSCAPING SERVICES	.00	37,000.60	89,777.00	52,776.40	41.2
10-414-870 CONTINGENCY	.00	43,750.00	.00	(43,750.00)	.0
 TOTAL GREENWAYS COMMITTEE	 11,962.17	 120,731.35	 91,277.00	 (29,454.35)	 132.3

TOWN OF GRAND LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>ADMINISTRATION</u>					
10-415-100 GROSS WAGES - ADMINISTRATION	40,015.38	448,917.61	552,515.00	103,597.39	81.3
10-415-103 OT/COMP TIME BUYOUT	236.83	636.67	2,000.00	1,363.33	31.8
10-415-105 BONUS	.00	.00	8,000.00	8,000.00	.0
10-415-110 GROSS WAGES-ADMIN PT/SEASONAL	.00	(1,680.00)	.00	1,680.00	.0
10-415-132 ICMA TOWN PAID BENEFIT	3,182.20	21,688.84	44,201.18	22,512.34	49.1
10-415-133 HEALTH/DENTAL-EMPLOYEE	4,966.80	(227.36)	73,200.00	73,427.36	(.3)
10-415-135 DEP HEALTH/DENTAL	5,121.60	5,111.52	78,750.00	73,638.48	6.5
10-415-136 MEDICAL BENEFIT ALLOWANCE	.00	32,252.79	10,000.00	(22,252.79)	322.5
10-415-141 UNEMPLOYMENT INSURANCE	.00	2,351.28	1,109.00	(1,242.28)	212.0
10-415-142 WORKERS' COMPENSATION	.00	6,737.44	13,000.00	6,262.56	51.8
10-415-143 SOCIAL SECURITY MATCH	2,589.40	24,817.00	34,380.00	9,563.00	72.2
10-415-144 MEDICARE MATCH	605.58	5,803.98	8,040.00	2,236.02	72.2
10-415-145 FAMILI BENEFIT ADMIN	119.01	1,233.89	2,531.00	1,297.11	48.8
10-415-211 OFFICE SUPPLIES	.00	1,067.78	9,000.00	7,932.22	11.9
10-415-215 COMPUTER SOFTWARE	913.85	31,769.67	20,000.00	(11,769.67)	158.9
10-415-220 COMPUTER HARDWARE	759.85	4,397.70	5,000.00	602.30	88.0
10-415-226 SMALL EQUIPMENT	.00	.00	3,000.00	3,000.00	.0
10-415-231 GAS/FUEL	.00	.00	1,200.00	1,200.00	.0
10-415-232 VEHICLE MAINTENANCE	(18.98)	18.98	2,000.00	1,981.02	1.0
10-415-233 OFFICE EQUIPMENT MAINTENANCE	980.00	3,780.23	2,000.00	(1,780.23)	189.0
10-415-237 BUILDING MAINTENANCE	.00	.00	2,000.00	2,000.00	.0
10-415-238 TOWN HALL FURNISHINGS	.00	.00	1,000.00	1,000.00	.0
10-415-311 POSTAGE/FREIGHT	531.24	2,531.69	5,000.00	2,468.31	50.6
10-415-312 COMPUTER SERVICES	3,282.06	29,907.10	58,500.00	28,592.90	51.1
10-415-314 ADS & LEGAL NOTICES	.00	7,232.94	3,000.00	(4,232.94)	241.1
10-415-316 DUES & MEMBERSHIPS	220.00	220.00	2,000.00	1,780.00	11.0
10-415-319 MISCELLANEOUS SERVICES	.00	40.00	3,200.00	3,160.00	1.3
10-415-330 BANK FEES	.00	2.00	500.00	498.00	.4
10-415-341 ELECTRIC UTILITY	.00	391.38	8,400.00	8,008.62	4.7
10-415-342 SEWER UTILITY	.00	3,492.79	2,100.00	(1,392.79)	166.3
10-415-343 WATER UTILITY	.00	6,325.00	.00	(6,325.00)	.0
10-415-344 TELEPHONE/INTERNET UTILITY	35.00	3,651.82	14,700.00	11,048.18	24.8
10-415-345 NATURAL GAS UTILITY	.00	44.47	6,510.00	6,465.53	.7
10-415-346 WEBSITE HOSTING SERVICES	.00	11,623.93	18,500.00	6,876.07	62.8
10-415-347 RECYCLING - TOWN HALL	.00	290.00	500.00	210.00	58.0
10-415-351 LEGAL SERVICES	5,330.91	43,581.91	55,000.00	11,418.09	79.2
10-415-352 AUDIT	10,200.00	10,200.00	10,200.00	.00	100.0
10-415-353 JUDGE-MUNICIPAL COURT	.00	.00	500.00	500.00	.0
10-415-355 PROFESSIONAL SERVICES-OTHER	23,527.30	69,051.15	2,000.00	(67,051.15)	3452.6
10-415-370 TRAINING/TRAVEL	.00	227.00	.00	(227.00)	.0
10-415-393 DOCUMENT RECORDING	.00	.00	250.00	250.00	.0
10-415-513 PROPERTY/CASUALTY INSURANCE	.00	27,113.99	35,000.00	7,886.01	77.5
10-415-514 POSITION BONDS	.00	200.00	400.00	200.00	50.0
10-415-560 TREASURER'S FEES	.00	14,752.29	14,819.00	66.71	99.6
10-415-723 VISITOR CENTER REPAIRS & MAINT	.00	.00	1,500.00	1,500.00	.0
10-415-800 ATTAINABLE HOUSING EXPENSES	.00	4,560.00	18,000.00	13,440.00	25.3
10-415-870 CONTINGENCY - GENERAL ADMIN	8,568.33	39,964.58	.00	(39,964.58)	.0
10-415-885 EVENTS TOWN	.00	4,875.02	43,400.00	38,524.98	11.2
10-415-887 CONTINENTAL DIVIDE TRAIL	395.00	395.00	2,500.00	2,105.00	15.8
10-415-888 CHAMBER CONTRACT	.00	131,250.00	175,000.00	43,750.00	75.0
TOTAL ADMINISTRATION	111,561.36	1,000,602.08	1,354,405.18	353,803.10	73.9

TOWN OF GRAND LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>ECONOMIC DEVELOPMENT GRANTS</u>					
10-416-100 TRAIL GROOMERS	.00	.00	40,000.00	40,000.00	.0
10-416-250 HEADWATERS TRAIL ASSOC- HTA	.00	.00	5,000.00	5,000.00	.0
10-416-261 CREATIVE DISTRICT	.00	100,000.00	100,000.00	.00	100.0
TOTAL ECONOMIC DEVELOPMENT GRANTS	.00	100,000.00	145,000.00	45,000.00	69.0
<u>PUBLIC SAFETY</u>					
10-421-314 DISPATCH OPERATIONS	.00	.00	27,115.00	27,115.00	.0
10-421-339 SHERIFF'S CONTRACT	.00	182,788.00	342,000.00	159,212.00	53.5
TOTAL PUBLIC SAFETY	.00	182,788.00	369,115.00	186,327.00	49.5

TOWN OF GRAND LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>PUBLIC WORKS</u>					
10-431-100	50,633.54	506,363.30	591,563.00	85,199.70	85.6
10-431-103	3,424.67	12,970.35	26,500.00	13,529.65	48.9
10-431-105	.00	.00	7,000.00	7,000.00	.0
10-431-111	1,750.00	15,750.00	18,250.00	2,500.00	86.3
10-431-132	4,038.67	33,765.79	49,445.00	15,679.21	68.3
10-431-133	11,271.00	22,794.91	132,000.00	109,205.09	17.3
10-431-135	7,169.96	7,161.40	42,000.00	34,838.60	17.1
10-431-136	.00	15,445.13	8,400.00	(7,045.13)	183.9
10-431-141	10.32	3,726.64	1,236.00	(2,490.64)	301.5
10-431-142	.00	74,043.61	89,575.00	15,531.39	82.7
10-431-143	3,635.56	34,499.88	36,320.00	3,820.12	90.0
10-431-144	850.27	8,068.43	8,962.00	893.57	90.0
10-431-145	181.38	1,414.82	2,781.00	1,366.18	50.9
10-431-222	3,748.79	15,889.34	7,000.00	(8,889.34)	227.0
10-431-224	.00	12,015.04	7,000.00	(5,015.04)	171.6
10-431-226	68.48	113.47	4,000.00	3,886.53	2.8
10-431-227	120.23	2,041.39	7,500.00	5,458.61	27.2
10-431-231	830.09	14,156.60	40,000.00	25,843.40	35.4
10-431-232	1,597.78	4,806.64	10,000.00	5,193.36	48.1
10-431-233	2,903.76	37,588.64	37,500.00	(88.64)	100.2
10-431-235	.00	272.34	10,000.00	9,727.66	2.7
10-431-236	6,218.30	6,218.30	35,000.00	28,781.70	17.8
10-431-237	.00	5,348.95	8,000.00	2,651.05	66.9
10-431-238	50.98	161.40	2,000.00	1,838.60	8.1
10-431-239	.00	.00	2,500.00	2,500.00	.0
10-431-242	5,001.53	91,283.33	75,000.00	(16,283.33)	121.7
10-431-245	.00	4,491.98	5,000.00	508.02	89.8
10-431-253	.00	.00	5,000.00	5,000.00	.0
10-431-254	.00	.00	3,500.00	3,500.00	.0
10-431-256	.00	.00	4,000.00	4,000.00	.0
10-431-257	.00	25.05	.00	(25.05)	.0
10-431-312	.00	1,256.96	9,000.00	7,743.04	14.0
10-431-314	.00	.00	2,000.00	2,000.00	.0
10-431-317	500.00	1,900.00	3,600.00	1,700.00	52.8
10-431-318	.00	5,001.59	15,750.00	10,748.41	31.8
10-431-319	150.00	3,121.00	2,500.00	(621.00)	124.8
10-431-341	.00	1,837.50	15,750.00	13,912.50	11.7
10-431-343	.00	376.00	735.00	359.00	51.2
10-431-344	.00	1,524.22	5,250.00	3,725.78	29.0
10-431-345	.00	216.98	6,825.00	6,608.02	3.2
10-431-349	.00	.00	11,550.00	11,550.00	.0
10-431-354	.00	4,417.50	10,000.00	5,582.50	44.2
10-431-370	.00	97.91	10,000.00	9,902.09	1.0
10-431-399	2,445.00	6,586.00	15,000.00	8,414.00	43.9
10-431-400	.00	9,900.00	59,900.00	50,000.00	16.5
10-431-870	.00	.00	15,000.00	15,000.00	.0
TOTAL PUBLIC WORKS	106,600.31	966,652.39	1,461,892.00	495,239.61	66.1

TOWN OF GRAND LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>GRAND LAKE CENTER EXPENDITURES</u>					
10-450-100 GROSS WAGES - GL CENTER	6,711.96	57,639.56	153,798.00	96,158.44	37.5
10-450-103 OT/COMP TIME BUYOUT	162.62	1,566.22	1,000.00	(566.22)	156.6
10-450-105 BONUS	.00	.00	2,000.00	2,000.00	.0
10-450-132 ICMA TOWN PAID BENEFIT	389.90	4,176.14	13,317.00	9,140.86	31.4
10-450-133 HEALTH/DENTAL-EMPLOYEE	2,542.05	6,164.60	38,000.00	31,835.40	16.2
10-450-135 DEP. HEALTH/DENTAL	1,964.00	1,964.00	16,000.00	14,036.00	12.3
10-450-136 MEDICAL BENEFIT ALLOWANCE	.00	5,282.00	3,000.00	(2,282.00)	176.1
10-450-141 UNEMPLOYMENT INSURANCE	7.90	448.22	332.00	(116.22)	135.0
10-450-142 WORKERS' COMPENSATION	.00	4,708.56	6,000.00	1,291.44	78.5
10-450-143 SOCIAL SECURITY MATCH	443.33	3,855.65	10,320.00	6,464.35	37.4
10-450-144 MEDICARE MATCH	103.69	901.77	2,413.00	1,511.23	37.4
10-450-145 FAMILI BENEFIT (GLC)	30.47	265.99	750.00	484.01	35.5
10-450-211 OFFICE SUPPLIES	.00	17.28	1,500.00	1,482.72	1.2
10-450-220 OPERATING SUPPLIES	208.98	810.80	5,000.00	4,189.20	16.2
10-450-234 SIGNAGE	.00	.00	600.00	600.00	.0
10-450-235 FITNESS EQUIP MAINT	.00	.00	2,000.00	2,000.00	.0
10-450-236 MINOR/MISC EQUIPMENT	150.00	150.00	1,500.00	1,350.00	10.0
10-450-237 BUILDING MAINTENANCE	67.97	15,020.26	10,000.00	(5,020.26)	150.2
10-450-238 MINOR/MISC FURNISHINGS	.00	200.39	2,000.00	1,799.61	10.0
10-450-239 MINOR INFRASTRUCTURE MAINT	.00	.00	2,000.00	2,000.00	.0
10-450-250 BACKFLOW MAINTENANCE	.00	1,567.65	600.00	(967.65)	261.3
10-450-312 COMPUTER SERVICES	.00	11,417.56	9,000.00	(2,417.56)	126.9
10-450-317 UNIFORM ALLOWANCE	50.00	50.00	.00	(50.00)	.0
10-450-320 MARKETING	1,294.18	3,946.52	5,000.00	1,053.48	78.9
10-450-341 ELECTRIC UTILITY	.00	1,219.87	10,500.00	9,280.13	11.6
10-450-342 SEWER UTILITY	.00	1,531.01	4,788.00	3,256.99	32.0
10-450-343 WATER UTILITY	.00	320.00	1,050.00	730.00	30.5
10-450-344 TELEPHONE/INTERNET/TV UTILITY	35.00	2,539.44	5,880.00	3,340.56	43.2
10-450-345 NATURAL GAS UTILITY	.00	1,251.02	7,350.00	6,098.98	17.0
10-450-346 COPIER LEASE & MAIN	33.39	707.92	.00	(707.92)	.0
10-450-350 MAINTENANCE AGREEMENT	.00	.00	5,800.00	5,800.00	.0
10-450-352 AUDIT	1,190.00	1,190.00	1,190.00	.00	100.0
10-450-355 PURCHASED PROFESSIONAL SERV.	.00	740.10	1,300.00	559.90	56.9
10-450-370 TRAINING/TRAVEL	.00	58.38	300.00	241.62	19.5
10-450-513 PROPERTY/CASUALTY INSURANCE	.00	8,694.72	12,000.00	3,305.28	72.5
10-450-755 EXERCISE EQUIPMENT	.00	.00	6,000.00	6,000.00	.0
10-450-869 SUMMER CAMP	10,000.00	30,000.00	30,000.00	.00	100.0
10-450-870 CONTINGENCY - GL CENTER	.00	.00	500.00	500.00	.0
10-450-871 GLC EVENT EXPENSES	243.00	2,211.60	.00	(2,211.60)	.0
TOTAL GRAND LAKE CENTER EXPENDITUR	25,628.44	170,617.23	372,788.00	202,170.77	45.8

TOWN OF GRAND LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>PARKS</u>					
10-452-220	4,285.56	16,700.89	27,000.00	10,299.11	61.9
10-452-221	.00	12,655.41	10,000.00	(2,655.41)	126.6
10-452-236	.00	.00	5,000.00	5,000.00	.0
10-452-237	.00	6,985.37	35,000.00	28,014.63	20.0
10-452-238	.00	3,346.51	20,000.00	16,653.49	16.7
10-452-239	.00	1,530.74	5,000.00	3,469.26	30.6
10-452-243	.00	1,197.68	5,000.00	3,802.32	24.0
10-452-244	.00	.00	1,000.00	1,000.00	.0
10-452-248	78.58	2,502.34	5,000.00	2,497.66	50.1
10-452-250	.00	1,200.00	3,000.00	1,800.00	40.0
10-452-319	.00	3,200.00	3,000.00	(200.00)	106.7
10-452-341	.00	2,250.69	10,500.00	8,249.31	21.4
10-452-342	.00	1,005.75	630.00	(375.75)	159.6
10-452-343	.00	5,128.00	10,500.00	5,372.00	48.8
10-452-345	.00	386.07	8,400.00	8,013.93	4.6
10-452-450	837.86	12,169.96	5,000.00	(7,169.96)	243.4
10-452-870	.00	.00	1,000.00	1,000.00	.0
TOTAL PARKS	5,202.00	70,259.41	155,030.00	84,770.59	45.3
<u>DEPARTMENT 460</u>					
10-460-750	.00	30,000.00	30,000.00	.00	100.0
10-460-880	.00	.00	2,000.00	2,000.00	.0
TOTAL DEPARTMENT 460	.00	30,000.00	32,000.00	2,000.00	93.8
<u>ADMIN CERTIFICATE OF PARTICIPA</u>					
10-815-982	.00	.00	95,000.00	95,000.00	.0
10-815-983	.00	17,241.60	34,485.00	17,243.40	50.0
TOTAL ADMIN CERTIFICATE OF PARTICIPA	.00	17,241.60	129,485.00	112,243.40	13.3
<u>ADMIN CAPITAL</u>					
10-915-923	.00	620.00	45,000.00	44,380.00	1.4
10-915-950	73,998.00	705,001.50	7,000,000.00	6,294,998.50	10.1
TOTAL ADMIN CAPITAL	73,998.00	705,621.50	7,045,000.00	6,339,378.50	10.0

TOWN OF GRAND LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>PUBLIC WORKS CAPITAL</u>					
10-931-910 CAPITAL EQUIPMENT PURCHASE	.00	49,298.00	100,000.00	50,702.00	49.3
10-931-921 PAVING	.00	20,000.00	25,000.00	5,000.00	80.0
10-931-922 DRAINAGE	6,431.37	13,939.92	30,000.00	16,060.08	46.5
TOTAL PUBLIC WORKS CAPITAL	6,431.37	83,237.92	155,000.00	71,762.08	53.7
<u>PARKS CAPITAL</u>					
10-952-971 PARK IMPROVEMENTS	.00	97,318.81	.00	(97,318.81)	.0
TOTAL PARKS CAPITAL	.00	97,318.81	.00	(97,318.81)	.0
TOTAL FUND EXPENDITURES	363,436.50	3,756,470.80	11,507,592.18	7,751,121.38	32.6
NET REVENUE OVER EXPENDITURES	(334,658.64)	(589,064.21)	(477,256.18)	111,808.03	(123.4)

TOWN OF GRAND LAKE
BALANCE SHEET
SEPTEMBER 30, 2025

WATER FUND

ASSETS

20-100000	CASH IN COMBINED CASH FUND	392,626.17	
20-102000	CSAFE	77,034.63	
20-109100	COLOTRUST	1,780,608.77	
20-117000	ACCTS RECEIVABLE/WATER SALES	39,794.86	
20-117500	ACCOUNTS RECIVABLE - AR	934.80	
20-118000	ASSET - LAND	2,270.00	
20-119000	ASSET - DISTRIBUTION SYSTEM	2,831,627.28	
20-122000	ASSET-TREATMENT FACILITY	145,541.99	
20-124000	ASSET - WELLS	109,870.82	
20-125000	ASSET-TANK RESERVOIR	1,466,565.72	
20-126000	ASSET-EQUIPMENT	319,912.36	
20-129000	ACCUM. DEPRECIATION/ALL PRPRTY	(3,121,667.07)	
20-133000	ASSET/BLDG-TOWN HALL	26,934.62	
	TOTAL ASSETS		4,072,054.95

LIABILITIES AND EQUITY

LIABILITIES

20-200000	ACCOUNTS PAYABLE GENERAL	20,868.89	
20-201001	DWRP PAYABLE-PRINCIPAL	1,116,584.74	
20-217100	SOCIAL SECURITY PAYABLE	(.01)	
20-217400	MEDICARE WITHHOLDING	.01	
20-219100	FLEX MEDICAL	2,475.00	
20-222000	DEFERRED REVENUE-PREPAID FEES	8,298.33	
20-223000	ACCRUED VACATION PAYABLE	44,220.07	
	TOTAL LIABILITIES		1,192,447.03

FUND EQUITY

20-275000	UNAPPROP. RETAINED EARNINGS	(944,547.23)	
20-281000	CIP RESERVE	1,526,004.00	
20-287000	CONTRIBUTED CAPITAL EQUITY	2,215,142.08	
	UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD	83,009.07	
	BALANCE - CURRENT DATE	83,009.07	
	TOTAL FUND EQUITY		2,879,607.92
	TOTAL LIABILITIES AND EQUITY		4,072,054.95

TOWN OF GRAND LAKE
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	%
<u>WATER REVENUES</u>					
20-344-100 WATER SALES	.00	545,870.26	739,600.00	193,729.74	73.8
20-344-110 TAP FEES - CAPITAL	.00	6,500.00	39,000.00	32,500.00	16.7
20-344-120 RESALE METERS INCOME	.00	.00	5,000.00	5,000.00	.0
20-344-140 INTEREST REVENUE	6,570.68	59,650.65	50,000.00	(9,650.65)	119.3
20-344-190 BULK WATER PERMITS	.00	330.00	800.00	470.00	41.3
TOTAL WATER REVENUES	6,570.68	612,350.91	834,400.00	222,049.09	73.4
TOTAL FUND REVENUE	6,570.68	612,350.91	834,400.00	222,049.09	73.4

TOWN OF GRAND LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>WATER OPERATIONS</u>					
20-430-100	19,921.20	241,625.92	409,760.00	168,134.08	59.0
20-430-103	32.27	6,114.27	2,000.00	(4,114.27)	305.7
20-430-105	.00	.00	3,000.00	3,000.00	.0
20-430-111	1,400.00	15,400.00	18,200.00	2,800.00	84.6
20-430-132	1,327.04	16,840.32	32,941.00	16,100.68	51.1
20-430-133	3,969.43	8,348.26	45,000.00	36,651.74	18.6
20-430-135	1,367.00	1,367.00	18,000.00	16,633.00	7.6
20-430-136	.00	5,493.23	4,000.00	(1,493.23)	137.3
20-430-141	4.23	1,657.59	824.00	(833.59)	201.2
20-430-142	.00	36,451.74	42,000.00	5,548.26	86.8
20-430-143	1,389.95	17,187.95	25,529.00	8,341.05	67.3
20-430-144	325.07	4,019.71	5,971.00	1,951.29	67.3
20-430-145	34.94	372.54	1,853.00	1,480.46	20.1
20-430-210	.00	.00	1,500.00	1,500.00	.0
20-430-211	.00	.00	2,500.00	2,500.00	.0
20-430-215	.00	401.25	9,000.00	8,598.75	4.5
20-430-220	.00	.00	2,500.00	2,500.00	.0
20-430-221	2,115.66	17,675.23	20,000.00	2,324.77	88.4
20-430-222	.00	492.03	1,500.00	1,007.97	32.8
20-430-223	.00	.00	600.00	600.00	.0
20-430-225	.00	.00	500.00	500.00	.0
20-430-227	.00	220.75	800.00	579.25	27.6
20-430-228	.00	200.00	1,000.00	800.00	20.0
20-430-231	.00	.00	4,000.00	4,000.00	.0
20-430-232	.00	7,811.34	3,000.00	(4,811.34)	260.4
20-430-233	.00	.00	5,000.00	5,000.00	.0
20-430-234	.00	8,604.65	3,500.00	(5,104.65)	245.9
20-430-235	.00	.00	1,000.00	1,000.00	.0
20-430-237	.00	310.57	1,000.00	689.43	31.1
20-430-238	491.58	10,008.33	25,000.00	14,991.67	40.0
20-430-239	11.98	22.97	150.00	127.03	15.3
20-430-240	.00	3,520.00	3,000.00	(520.00)	117.3
20-430-241	.00	.00	4,000.00	4,000.00	.0
20-430-251	.00	.00	150.00	150.00	.0
20-430-252	.00	1,673.16	.00	(1,673.16)	.0
20-430-253	.00	.00	10,000.00	10,000.00	.0
20-430-311	.00	.00	1,500.00	1,500.00	.0
20-430-314	.00	.00	600.00	600.00	.0
20-430-316	.00	431.00	700.00	269.00	61.6
20-430-317	150.00	950.00	1,800.00	850.00	52.8
20-430-318	303.00	328.00	3,000.00	2,672.00	10.9
20-430-319	.00	.00	100.00	100.00	.0
20-430-320	.00	11,077.00	4,000.00	(7,077.00)	276.9
20-430-321	.00	5,266.71	17,000.00	11,733.29	31.0
20-430-330	.00	40.07	100.00	59.93	40.1
20-430-341	.00	3,187.94	31,000.00	27,812.06	10.3
20-430-344	.00	278.30	3,100.00	2,821.70	9.0
20-430-345	.00	142.43	5,100.00	4,957.57	2.8
20-430-351	.00	94.00	600.00	506.00	15.7
20-430-352	3,400.00	3,400.00	3,400.00	.00	100.0
20-430-354	5,820.00	21,000.00	5,000.00	(16,000.00)	420.0
20-430-355	.00	.00	400.00	400.00	.0

TOWN OF GRAND LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
20-430-370 TRAINING/TRAVEL	.00	50.00	2,000.00	1,950.00	2.5
20-430-513 PROPERTY/CASUALTY INSURANCE	.00	13,297.83	17,000.00	3,702.17	78.2
20-430-514 POSITION BONDS	.00	.00	100.00	100.00	.0
20-430-870 CONTINGENCY-OPERATIONS	.00	.00	6,000.00	6,000.00	.0
TOTAL WATER OPERATIONS	42,063.35	465,362.09	811,278.00	345,915.91	57.4
WATER DEBT SERVICE					
20-830-640 DWRF LOAN - PRINCIPAL	.00	36,228.18	72,819.00	36,590.82	49.8
20-830-645 DWRF LOAN - INTEREST	.00	11,165.85	21,969.00	10,803.15	50.8
TOTAL WATER DEBT SERVICE	.00	47,394.03	94,788.00	47,393.97	50.0
WATER CAPITAL					
20-930-994 SYSTEM UPGRADES	(13.59)	3,913.08	.00	(3,913.08)	.0
20-930-995 CAPITAL CONTINGENCY	.00	12,672.64	.00	(12,672.64)	.0
TOTAL WATER CAPITAL	(13.59)	16,585.72	.00	(16,585.72)	.0
TOTAL FUND EXPENDITURES	42,049.76	529,341.84	906,066.00	376,724.16	58.4
NET REVENUE OVER EXPENDITURES	(35,479.08)	83,009.07	(71,666.00)	(154,675.07)	115.8

TOWN OF GRAND LAKE
BALANCE SHEET
SEPTEMBER 30, 2025

MARINA FUND

<u>ASSETS</u>		
40-100000	CASH IN COMBINED CASH FUND	669,713.39
40-109100	COLOTRUST	485,894.54
40-116000	PETTY CASH	500.00
40-117500	ACCOUNTS RECIVABLE - AR	6,400.00
40-118000	ASSET - BOATS	497,955.71
40-119000	ASSET - OTHER	32,814.17
40-129000	ACCUM DEPRECIATION/ALL PROP	(424,883.04)
	TOTAL ASSETS	1,268,394.77
<u>LIABILITIES AND EQUITY</u>		
<u>LIABILITIES</u>		
40-200000	ACCOUNTS PAYABLE GENERAL	163,067.57
40-223000	ACCRUED VACATION PAYABLE	1,718.78
	TOTAL LIABILITIES	164,786.35
<u>FUND EQUITY</u>		
40-275000	UNAPPROP. RETAINED EARNINGS	921,900.61
	UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD	<u>181,707.81</u>
	BALANCE - CURRENT DATE	181,707.81
	TOTAL FUND EQUITY	1,103,608.42
	TOTAL LIABILITIES AND EQUITY	1,268,394.77

TOWN OF GRAND LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

MARINA FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	%
<u>MARINA REVENUES</u>					
40-344-113 RENTALS (NON-TAXABLE)	36,627.22	357,244.81	365,000.00	7,755.19	97.9
40-344-115 TOURS	9,156.80	86,707.44	73,000.00	(13,707.44)	118.8
40-344-120 BUILDING SPACE RENTAL	.00	1,825.50	3,584.00	1,758.50	50.9
40-344-145 KAYAK SLIP RENTAL	.00	2,225.50	3,600.00	1,374.50	61.8
40-344-155 SUP SLIP RENTAL	.00	1,800.00	4,600.00	2,800.00	39.1
40-344-160 MISC REVENUE	.00	100.00	.00	(100.00)	.0
40-344-170 INTEREST EARNED	1,719.15	15,608.80	8,000.00	(7,608.80)	195.1
40-344-180 BOAT DAMAGE	.00	.00	1,000.00	1,000.00	.0
40-344-200 SALE OF ASSETS	.00	.00	20,000.00	20,000.00	.0
TOTAL MARINA REVENUES	47,503.17	465,512.05	478,784.00	13,271.95	97.2
TOTAL FUND REVENUE	47,503.17	465,512.05	478,784.00	13,271.95	97.2

TOWN OF GRAND LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

MARINA FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>MARINA OPERATIONS</u>					
40-460-100 GROSS WAGES - MARINA	7,136.10	49,136.10	86,000.00	36,863.90	57.1
40-460-103 OT/COMP TIME BUYOUT	756.13	756.13	8,000.00	7,243.87	9.5
40-460-105 BONUS	.00	.00	4,000.00	4,000.00	.0
40-460-110 GROSS WAGES-MARINA PT/SEASONAL	24,541.67	131,607.78	136,000.00	4,392.22	96.8
40-460-132 ICMA TOWN PAID BENEFIT	344.11	344.11	5,000.00	4,655.89	6.9
40-460-133 HEALTH/DENTAL - EMPLOYEE	451.70	451.70	20,000.00	19,548.30	2.3
40-460-136 MEDICAL BENEFIT ALLOWANCE	.00	.00	2,000.00	2,000.00	.0
40-460-141 UNEMPLOYMENT INSURANCE	102.26	497.50	800.00	302.50	62.2
40-460-142 WORKERS' COMPENSATION	.00	23,943.22	37,000.00	13,056.78	64.7
40-460-143 SOCIAL SECURITY MATCH	1,814.05	10,782.31	13,839.00	3,056.69	77.9
40-460-144 MEDICARE MATCH	424.26	2,521.68	3,236.00	714.32	77.9
40-460-145 FAMILI BENIFIT	1.92	1.92	200.00	198.08	1.0
40-460-211 OFFICE SUPPLIES	.00	731.25	1,000.00	268.75	73.1
40-460-214 SMALL EQUIP/COMP HRDWARE	.00	503.27	500.00	(3.27)	100.7
40-460-222 SHOP SUPPLIES	.00	628.73	2,000.00	1,371.27	31.4
40-460-223 BOAT SUPPLIES	.00	42.65	1,500.00	1,457.35	2.8
40-460-227 TOOLS	.00	289.56	750.00	460.44	38.6
40-460-231 FUEL	.00	4,922.71	12,000.00	7,077.29	41.0
40-460-233 EQUIPMENT (BOAT) MAINTENANCE	1,042.14	1,055.19	15,000.00	13,944.81	7.0
40-460-237 BUILDING/FACILITY MAINTENANCE	1,193.44	3,303.52	20,000.00	16,696.48	16.5
40-460-312 COMPUTER SERVICES	60.00	2,634.88	4,000.00	1,365.12	65.9
40-460-314 ADS AND LEGAL NOTICES	.00	.00	2,000.00	2,000.00	.0
40-460-316 DUES/MEMBERSHIPS	.00	.00	350.00	350.00	.0
40-460-317 UNIFORMS	.00	.00	1,000.00	1,000.00	.0
40-460-318 MISCELLANEOUS SERVICES	.00	.00	300.00	300.00	.0
40-460-320 MARKETING	395.00	395.00	700.00	305.00	56.4
40-460-330 BANK/CREDIT CARD FEES	.00	13.00	20,000.00	19,987.00	.1
40-460-341 ELECTRIC UTILITY	.00	131.56	1,100.00	968.44	12.0
40-460-342 SEWER UTILITY	.00	3,174.96	600.00	(2,574.96)	529.2
40-460-343 WATER UTILITY	.00	320.00	588.00	268.00	54.4
40-460-344 TELEPHONE/INTERNET UTILITY	.00	538.53	1,800.00	1,261.47	29.9
40-460-350 BOAT REGISTRATION	.00	.00	900.00	900.00	.0
40-460-351 LICENSES	.00	.00	100.00	100.00	.0
40-460-355 PURCHASED PROFESSIONAL SERV.	.00	332.00	1,000.00	668.00	33.2
40-460-360 SALES TAX	.00	.00	10,000.00	10,000.00	.0
40-460-370 TRAINING/TRAVEL	.00	.00	500.00	500.00	.0
40-460-512 AUDIT	1,700.00	1,700.00	1,700.00	.00	100.0
40-460-513 PROPERTY/CASUALTY INSURANCE	.00	3,068.73	5,200.00	2,131.27	59.0
40-460-514 POSITION BONDS	.00	.00	300.00	300.00	.0
40-460-515 ENGINEERING/SURVEY	.00	.00	5,000.00	5,000.00	.0
40-460-516 SITE LEASE	.00	.00	1.00	1.00	.0
40-460-870 CONTINGENCY	.00	.00	500.00	500.00	.0
TOTAL MARINA OPERATIONS	39,962.78	243,827.99	426,464.00	182,636.01	57.2

TOWN OF GRAND LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

		MARINA FUND				
		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>MARINA CAPITAL</u>						
40-960-610	CAPITAL EQUIPMENT	.00	39,976.25	50,000.00	10,023.75	80.0
	TOTAL MARINA CAPITAL	.00	39,976.25	50,000.00	10,023.75	80.0
	TOTAL FUND EXPENDITURES	39,962.78	283,804.24	476,464.00	192,659.76	59.6
	NET REVENUE OVER EXPENDITURES	7,540.39	181,707.81	2,320.00	(179,387.81)	7832.2

TOWN OF GRAND LAKE
BALANCE SHEET
SEPTEMBER 30, 2025

PAY-AS-YOU-THROW FUND

<u>ASSETS</u>		
50-100000	CASH IN COMBINED CASH FUND	159,731.43
50-116000	PETTY CASH	50.00
50-127000	ASSET - BAG INVENTORY	12,933.11
		172,714.54
<u>LIABILITIES AND EQUITY</u>		
<u>LIABILITIES</u>		
50-200000	ACCOUNTS PAYABLE GENERAL	3,610.02
		3,610.02
<u>FUND EQUITY</u>		
50-275000	UNAPPROP. RETAINED EARNINGS	168,897.78
	UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD	206.74
		206.74
	TOTAL FUND EQUITY	169,104.52
	TOTAL LIABILITIES AND EQUITY	172,714.54

TOWN OF GRAND LAKE
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

PAY-AS-YOU-THROW FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	%
<u>PAYT REVENUES</u>					
50-344-110 PAYT BAGS: DIRECT SALES (T)	20.00	2,666.00	4,000.00	1,334.00	66.7
50-344-111 PAYT TAX	.00	.00	368.00	368.00	.0
50-344-115 PAYT BAGS: VENDOR PUR (NT)	8,980.00	18,340.00	75,000.00	56,660.00	24.5
TOTAL PAYT REVENUES	9,000.00	21,006.00	79,368.00	58,362.00	26.5
TOTAL FUND REVENUE	9,000.00	21,006.00	79,368.00	58,362.00	26.5

TOWN OF GRAND LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

PAY-AS-YOU-THROW FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>PAYT OPERATIONS</u>					
50-470-200	5,562.35	5,562.35	3,000.00	(2,562.35)	185.4
50-470-250	.00	.00	6,500.00	6,500.00	.0
50-470-300	4,009.71	13,123.26	35,000.00	21,876.74	37.5
50-470-301	.00	750.00	1,500.00	750.00	50.0
50-470-310	.00	.00	1.00	1.00	.0
50-470-315	.00	.00	35,000.00	35,000.00	.0
50-470-350	.00	.00	368.00	368.00	.0
50-470-512	510.00	510.00	510.00	.00	100.0
50-470-870	.00	.00	300.00	300.00	.0
TOTAL PAYT OPERATIONS	10,082.06	19,945.61	82,179.00	62,233.39	24.3
<u>PAYT CAPITAL</u>					
50-970-751	.00	853.65	20,000.00	19,146.35	4.3
TOTAL PAYT CAPITAL	.00	853.65	20,000.00	19,146.35	4.3
TOTAL FUND EXPENDITURES	10,082.06	20,799.26	102,179.00	81,379.74	20.4
NET REVENUE OVER EXPENDITURES	(1,082.06)	206.74	(22,811.00)	(23,017.74)	.9

TOWN OF GRAND LAKE
BALANCE SHEET
SEPTEMBER 30, 2025

CAPITAL IMPROVEMENT FUND

<u>ASSETS</u>			
90-100000	CASH IN COMBINED CASH FUND	96,635.51	
90-109100	COLOTRUST	833,186.04	
90-117000	ACCOUNTS RECEIVABLE	93,142.64	
	TOTAL ASSETS		1,022,964.19
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
90-200000	ACCOUNTS PAYABLE GENERAL	3,823.32	
90-201000	RETAINED EARNINGS	34,254.07	
	TOTAL LIABILITIES		38,077.39
<u>FUND EQUITY</u>			
90-270000	SURPLUS FUND	280,500.00	
90-275000	RETAINED EARNINGS - PRIOR	712,123.66	
	UNAPPROPRIATED FUND BALANCE:		
	REVENUE OVER EXPENDITURES - YTD	(7,736.86)	
	BALANCE - CURRENT DATE	(7,736.86)	
	TOTAL FUND EQUITY		984,886.80
	TOTAL LIABILITIES AND EQUITY		1,022,964.19

TOWN OF GRAND LAKE
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

CAPITAL IMPROVEMENT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	%
<u>CIF REVENUES</u>					
90-344-110 SALES & USE TAX 1%	.00	471,313.99	580,000.00	108,686.01	81.3
90-344-140 INTEREST REVENUES	2,947.91	26,765.04	20,000.00	(6,765.04)	133.8
TOTAL CIF REVENUES	2,947.91	498,079.03	600,000.00	101,920.97	83.0
TOTAL FUND REVENUE	2,947.91	498,079.03	600,000.00	101,920.97	83.0

TOWN OF GRAND LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2025

CAPITAL IMPROVEMENT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>CAP IMP FUND OPERATIONS</u>					
90-431-870 CONTINGENCY	.00	300.00	275.00	(25.00)	109.1
TOTAL CAP IMP FUND OPERATIONS	.00	300.00	275.00	(25.00)	109.1
<u>CAP IMP FUND DEBT SERVICE</u>					
90-831-471 SALES TAX BONDS - PRINCIPAL	.00	.00	130,000.00	130,000.00	.0
90-831-472 SALES TAX BONDS - INTEREST	.00	74,850.00	149,700.00	74,850.00	50.0
TOTAL CAP IMP FUND DEBT SERVICE	.00	74,850.00	279,700.00	204,850.00	26.8
<u>CAP IMP FUND CAPITAL</u>					
90-931-200 CAPITAL PAVEMENT	231,611.25	413,932.15	400,000.00	(13,932.15)	103.5
90-931-201 CAPITAL BOARDWALKS	.00	15,120.73	50,000.00	34,879.27	30.2
90-931-202 GREENBELT MAINTENANCE	.00	.00	5,000.00	5,000.00	.0
90-931-203 CAPITAL PROFESSIONAL SERVICES	.00	.00	25,000.00	25,000.00	.0
90-931-204 CAPITAL MAINTANCE	.00	.00	50,000.00	50,000.00	.0
90-931-910 STREETScape	.00	1,441.38	.00	(1,441.38)	.0
90-931-919 STREETScape-LANDSCAPING	.00	171.63	.00	(171.63)	.0
TOTAL CAP IMP FUND CAPITAL	231,611.25	430,665.89	530,000.00	99,334.11	81.3
TOTAL FUND EXPENDITURES	231,611.25	505,815.89	809,975.00	304,159.11	62.5
NET REVENUE OVER EXPENDITURES	(228,663.34)	(7,736.86)	(209,975.00)	(202,238.14)	(3.7)

TOWN OF GRAND LAKE

GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
As of September 30, 2025 - Unaudited

Revenues	Original Budget	Actual Amounts	Variance with Budget - Positive (Negative)	%	Notes
Taxes					
Property Tax	\$ 740,946	\$ 738,021	\$ (2,925)	99.6	
Specific Ownership Tax	15,000	27,789	12,789	185.3	
General Sales Tax	2,384,727	1,882,875	(501,852)	79.0	Sales tax revenues run 1 month behind
Building Use Tax	70,000	22,298	(47,702)	31.9	Part of the building application fees
Motor Vehicle Use Tax	40,000	33,992	(6,008)	85.0	
Cigarette Tax	3,000	2,002	(998)	66.7	Tax revenues run 2 months behind
Marijuana Tax/Fees	50,000	1,350	(48,650)	2.7	
Franchise Tax	80,000	55,852	(24,148)	69.8	Quarterly payments
Subtotal Taxes	3,383,673	2,764,179	(619,494)	81.7	
Licenses & Permits					
Business Licenses	30,000	24,351	(5,649)	81.2	Annual event in July
Nightly Rental Licenses	117,000	120,578	3,578	103.1	
Liquor License	4,500	5,605	1,105	124.6	
Other Licenses	5,075	3,047	(2,028)	60.0	Sign, grading, animal, boardwalk permits
Subtotal Licenses & Permits	156,575	153,581	(2,994)	98.1	
Intergovernmental					
County Road and Bridge	12,351	12,656	305	102.5	
Grants	-	-	-	-	
Highway Users Tax	30,716	15,149	(15,567)	49.3	Tax revenues run 2 months behind
Conservation Trust Fund	3,000	1,703	(1,297)	56.8	Quarterly revenue
Other Intergovernmental	3,000	-	(3,000)	-	State severance tax and federal mineral funds
Subtotal Intergovernmental	49,067	29,508	(19,559)	60.1	
Charges for Services					
Attainable Housing Fee	4,000	6,722	2,722	168.1	Part of the building application fees
Zoning and Subdivision Review	3,000	1,850	(1,150)	61.7	
Cemetery	11,000	5,000	(6,000)	45.5	Perpetual fees
Grand Lake Center	118,000	45,437	(72,563)	38.5	Memberships, rec fees, rental income \$35K not recurring
Other Charges for Services	16,000	8,743	(7,257)	54.6	EV charging rev and nightly rental app fee and fuel surcharges
Subtotal Charges for Services	152,000	67,752	(84,248)	44.5	
Fines and Forfeitures					
Ordinances and parking fines - fine forgiveness in 2023	500	-	(500)	-	
Quarterly payment for Chamber rent	2,500	-	(2,500)	-	
Fees and Leases					
Interest income	100,000	128,829	28,829	128.8	
event fees and rentals	12,002	23,559	11,557	196.3	
Other Revenue	7,174,019	(7,174,019)		-	\$4M Strong Communities, \$3M Community Rev, \$174,019 LPC (\$2M Add'l Housing for 2026)
Capital Specific Revenue					
Total Revenues	\$ 11,030,336	\$ 3,167,408	\$ (7,862,928)	28.7	

TOWN OF GRAND LAKE

GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
As of September 30, 2025 - Unaudited

Expenditures	Original Budget	Actual Amounts	Variance with Budget - Positive (Negative)	%	Notes
Boards and Committees					
Board of Trustees	\$ 249,523	147,128	\$ 102,395	59.0	Community grants, donations, BOT compensation office supplies
Cemetery Committee	9,500	-	9,500	-	
Planning Comm & Board of Adj	45,950	64,273	(18,323)	139.9	Consultant & training
Greenways Committee	91,277	120,731	(29,454)	132.3	Town flowers, planters, Arbor day
Subtotal Boards and Committee:	396,250	332,132	64,118	83.8	
Administration					
Personnel	827,727	547,644	280,083	66.2	Wages and benefits
Supplies	37,000	37,235	(235)	100.6	Office supplies
Repairs and Maintenance	8,200	3,799	4,401	46.3	
Purchased Services	72,200	39,934	32,266	55.3	Postage, computer services, Gov.os
Utility Services	50,710	25,820	24,890	50.9	Water and Sewer are billed quarterly
Professional Services	67,700	122,833	(55,133)	181.4	Legal & Other
Marketing	222,400	131,250	91,150	59.0	Quarterly contribution to Chamber
Other	68,469	92,087	(23,618)	134.5	Qtrly Prop Ins, Treas Fees, Attainable Housing
Subtotal Administration	1,354,406	1,000,602	353,804	73.9	
Economic Development Grants	145,000	100,000	45,000	69.0	Headwaters & Creative District - Trail Groomers is in Dec.
Public Safety					
Personnel	-	-	-	-	
Purchased Services	369,115	182,788	186,327	49.5	Dispatch & Sheriff's Contract
Subtotal Public Safety	369,115	182,788	186,327	49.5	
Public Works					
Personnel	1,019,632	736,004	283,628	72.2	Wages and benefits
Supplies	25,500	30,059	(4,559)	117.9	
Repairs and Maintenance	237,500	164,353	73,147	69.2	
Purchased Services	13,500	4,378	9,122	32.4	Computer, Fuel Cloud, background checks, UI testing
Utility Services	55,860	8,956	46,904	16.0	
Professional Services	69,900	14,318	55,582	20.5	Winter lights and engineering
Other	40,000	8,584	31,416	21.5	Training, equipment rental, sign repair
Subtotal Public Works	1,461,892	966,652	495,240	66.1	

TOWN OF GRAND LAKE

GENERAL FUND
 STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 As of September 30, 2025 - Unaudited

Expenditures	Original Budget	Actual Amounts	Positive (Negative)	%	Notes
Grand Lake Center					
Personnel	\$ 246,930	\$ 87,023	\$ 159,907	35.2	Wages and benefits
Supplies	6,500	828	5,672	12.7	
Repairs and Maintenance	20,400	16,938	3,462	83.0	
Utility Services	29,568	6,861	22,707	23.2	
Professional Services	11,490	13,348	(1,858)	116.2	Computer Service
Other	57,900	45,619	12,281	78.8	Marketing, Training, Insurance, Summer Camp
Subtotal Grand Lake Center	372,788	170,617	202,171	45.8	
Parks					
Personnel	-	-	-	-	
Supplies	37,000	29,356	7,644	79.3	Cleaning, bathroom, and lawn supplies
Repairs and Maintenance	82,000	16,763	65,237	20.4	
Utility Services	30,030	8,771	21,259	29.2	
Other	6,000	3,200	2,800	53.3	
Parks Capital	-	109,489	(109,489)	-	Marquee
Fireworks	30,000	30,000	-	100.0	
Ice Rink	2,000	-	2,000	-	
Subtotal Parks	187,030	197,579	(10,549)	105.6	
Capital Outlay	7,200,000	788,860	6,411,140	11.0	Town Hall, Space to Create, PW Equip, Paving, and Drainage
Debt service					
Lease Principal	95,000	-	95,000	-	Certificate of Participation
Lease Interest	34,485	17,242	17,243	50.0	Certificate of Participation
Subtotal Debt Service	129,485	17,242	112,243	13.3	
Reserves					
Total Expenditures	\$ 11,615,966	\$ 3,756,472	\$ 7,859,494	32.3	
Net Revenue Over (Under) Expenditures	\$ (585,630.00)	\$ (589,064.00)	\$ (3,434.00)		

TOWN OF GRAND LAKE

CAPITAL IMPROVEMENT FUND
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 As of September 30, 2025 - Unaudited

Revenues	Original Budget	Actual Amounts	Variance with Budget - Positive (Negative)	%	Notes
General Sales Tax	\$ 580,000	\$ 471,314	\$ (108,686)	81.3	Sales tax revenues run 1 month behind
Subtotal Taxes	580,000	471,314	(108,686)	81.3	
Intergovernmental	-	-	-	-	
Grants	-	-	-	-	
Other Intergovernmental	-	-	-	-	
Subtotal Intergovernmental	-	-	-	-	
Other Revenue	-	-	-	-	
Net Investment Income	20,000	26,765	6,765	133.8	Interest
Total Revenues	\$ 600,000	\$ 498,079	\$ (101,921)	83.0	
Expenditures	-	-	-	-	
Grant Expenses	-	-	-	-	
Operations	275	300	25	109.1	Bond
Capital Outlay	530,000	430,666	(99,334)	81.3	Boardwalk maint & paving
Debt service	-	-	-	-	
Bond Principal	130,000	-	(130,000)	-	Annual payment
Bond Interest	149,700	74,850	(74,850)	50.0	Semi annual payments
Subtotal Debt Service	279,700	74,850	(204,850)	26.8	
Reserves	-	-	-	-	
Total Expenditures	\$ 809,975	\$ 505,816	\$ (304,159)	62.4	
Net Revenue Over (Under) Expenditures	\$ (209,975)	\$ (7,737)	\$ 202,238		

TOWN OF GRAND LAKE

WATER FUND
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 As of September 30, 2025 - Unaudited

	Original Budget	Actual Amounts	Variance with Budget - Positive (Negative)	%	Notes
Revenues					
Water Sales	\$ 739,600	\$ 545,870	\$ (193,730)	73.8	Billed quarterly (Jan, April, July, Oct)
Tap Fees	39,000	6,500	(32,500)	16.7	
Resale Meters	5,000	-	(5,000)	-	New meters purchased by owner
Bulk Water Permits	800	330	(470)	41.3	
Miscellaneous	-	-	-	-	
Sale of Assets	-	-	-	-	
Interest Income	50,000	59,650	9,650	119.3	
Total Revenues	\$ 834,400	\$ 612,350	\$ (222,050)	73.4	
Expenditures					
Personnel	610,877	354,879	485,004	58.1	Wages and Benefits
Office Supplies	15,500	401	15,099	2.6	
Operations Supplies	24,400	18,588	19,169	76.2	
Repairs and Maintenance	49,650	30,278	35,421	61.0	
Resale Supplies	10,150	1,673	10,150	16.5	Meters
Purchased Services	27,000	18,093	19,266	67.0	Computer Support and Telemetry
Utilities	39,200	3,609	35,591	9.2	Water and Sewer are billed quarterly
Professional Services	9,400	24,494	(820)	260.6	Legal, Engineering, and Audit
Other Expenses	25,100	13,348	20,667	53.2	Quarterly property insurance
Water Capital	-	16,586	-	-	
Debt Service-Principal	72,819	36,228	72,819	49.8	Semi annual payments
Debt Service-Interest	21,969	11,166	21,969	50.8	Semi annual payments
Total Expenditures	\$ 906,065	\$ 529,343	\$ 376,722	58.4	
Net Revenue Over (Under)					
Expenditures	\$ (71,665)	\$ 83,007	\$ 154,672		

TOWN OF GRAND LAKE

MARINA FUND

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
As of September 30, 2025 - Unaudited

	Original Budget	Actual Amounts	Variance with Budget - Positive (Negative)	%	Notes
Revenues					
Marina Rentals	\$ 365,000	\$ 357,245	\$ (7,755)	97.9	
Tours	73,000	86,707	13,707	118.8	
Space Rentals	11,784	5,852	(5,932)	49.7	
Miscellaneous	1,000	100	(900)	10.0	
Interest Income	8,000	15,609	7,609	195.1	
Sale of Assets	20,000	-	(20,000)	-	
Total Revenues	\$ 478,784	\$ 465,513	\$ (13,271)	97.2	
Expenditures					
Personnel	316,075	220,042	96,033	69.6	Wages and benefits
Office Supplies	1,500	1,235	265	82.3	
Operations Supplies	16,250	5,884	10,366	36.2	
Fireworks	-	-	-	-	4th of July fireworks
Repairs and Maintenance	35,000	4,359	30,641	12.5	
Permits and Fees	1,000	-	1,000	-	
Purchased Services	28,350	3,043	25,307	10.7	Computer service
Utilities	4,088	4,165	(77)	101.9	Water and Sewer billed quarterly
Professional Services	7,700	2,032	5,668	26.4	Audit and background checks
Other Expenses	16,501	3,069	13,432	18.6	Insurance
Capital Outlay	50,000	39,976	10,024	80.0	
Total Expenditures	\$ 476,464	\$ 283,805	\$ 192,659	59.6	
Net Revenue Over (Under)					
Expenditures	\$ 2,320	\$ 181,708	\$ 179,388		

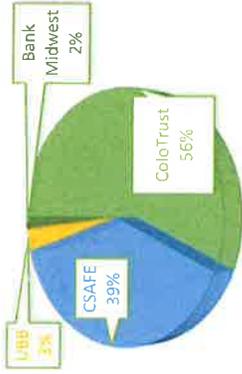
TOWN OF GRAND LAKE

PAY AS YOU THROW FUND
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 As of September 30, 2025 - Unaudited

	Original Budget	Actual Amounts	Variance with Budget - Positive (Negative)	%	Notes
Revenues					
Bag Sales	\$ 79,368	\$ 21,006	\$ (58,362)	26.5	
Interest Income	-	-	-	-	
Total Revenues	\$ 79,368	\$ 21,006	\$ (58,362)	26.5	
Expenditures					
Operations Supplies	9,500	5,562	3,938	58.5	PAYT bags
Repairs and Maintenance	35,000	-	35,000	-	End of year adjustment
Purchased Services	36,500	13,874	22,626	38.0	Dumpster service
Professional Services	510	510	-	100.0	
Other Expenses	669	-	669	-	
Capital Outlay	20,000	854	19,146	4.3	Move facility
Total Expenditures	\$ 102,179	\$ 20,800	\$ 81,379	20.4	
Net Revenue Over (Under) Expenditures	\$ (22,811)	\$ 206	\$ 23,017		

BANK CASH BALANCES

Bank	Amount
Bank	\$4,200,483
ColoTrust	\$2,928,927
CSAFE	\$222,256
UBB	\$122,917
Bank Midwest	
TOTAL CASH *	\$7,474,584



*A portion of the funds are committed or restricted. Cash is allocated to certain funds - see below.

FUND BALANCES

General fund	\$ 3,439,004
*Water fund	\$ 2,879,608
*Marina fund	\$ 1,103,608
*PAYT fund	\$ 169,105
**Capital Improvement fund	\$ 984,887
TOTAL	\$ 8,576,212



COMMITTED FUNDS

* Enterprise Funds
 ** Restricted for capital road improvements minus bond required reserves as noted below
 *** Balance may differ due to A/R & AP

Parking Fee-In-Lieu Cemetery Funds	\$ -	Funds from new development for parking spaces
Conservation Trust Funds	\$ 119,257	Committed Fund for the Grand Lake Cemetery
Attainable Housing Funds	\$ 282,006	Restricted Funds from State Lottery for Parks & Open Space
Emergency Reserves	\$ 117,000	Restricted Funds from building permit fees and nightly rental license for attainable housing
Sales Tax Bond Required Reserves	\$ 280,500	TABOR Emergency Reserves Requirement
TOTAL	\$ 844,836	Streetscape Bond Requirement (CIP Fund)
		Balances are adjusted at year end during audit

LIABILITIES over \$50K

Certificate of Participation (GF)	\$ 1,209,937	Issued to finance the acquisition of land
Drinking Water Revolving Fund (WF)	\$ 1,080,357	Construction of an underground water storage tank in 2018
Sales Tax Bonds (CIP Fund)	\$ 3,325,000	Construction of streets, sidewalks, drainage and other street-related improvements
TOTAL	\$ 5,615,294	

Town of Grand Lake Prepaids, ACH Debits, and Transfers

Prepaids and ACH Debits

<u>Company / Purpose</u>	<u>Date</u>	<u>Amount</u>
Paychex Payroll	9/12/2025	\$ 57,195
Paychex Payroll Taxes	9/15/2025	\$ 22,267
Hartford life/AD&D Insurance	9/16/2025	\$ 185
CEBT (Health, Dental, Vision, and Life Ins)	9/17/2025	\$ 40,270
ICMA Retirement	9/19/2025	\$ 9,889
ICMA Retirement	9/22/2025	\$ 9,911
ICMA Retirement	9/29/2025	\$ 9,842
Paychex Payroll	9/29/2025	\$ 50,659
Paychex Payroll Taxes	9/30/2025	\$ 19,550

Bank Transfers

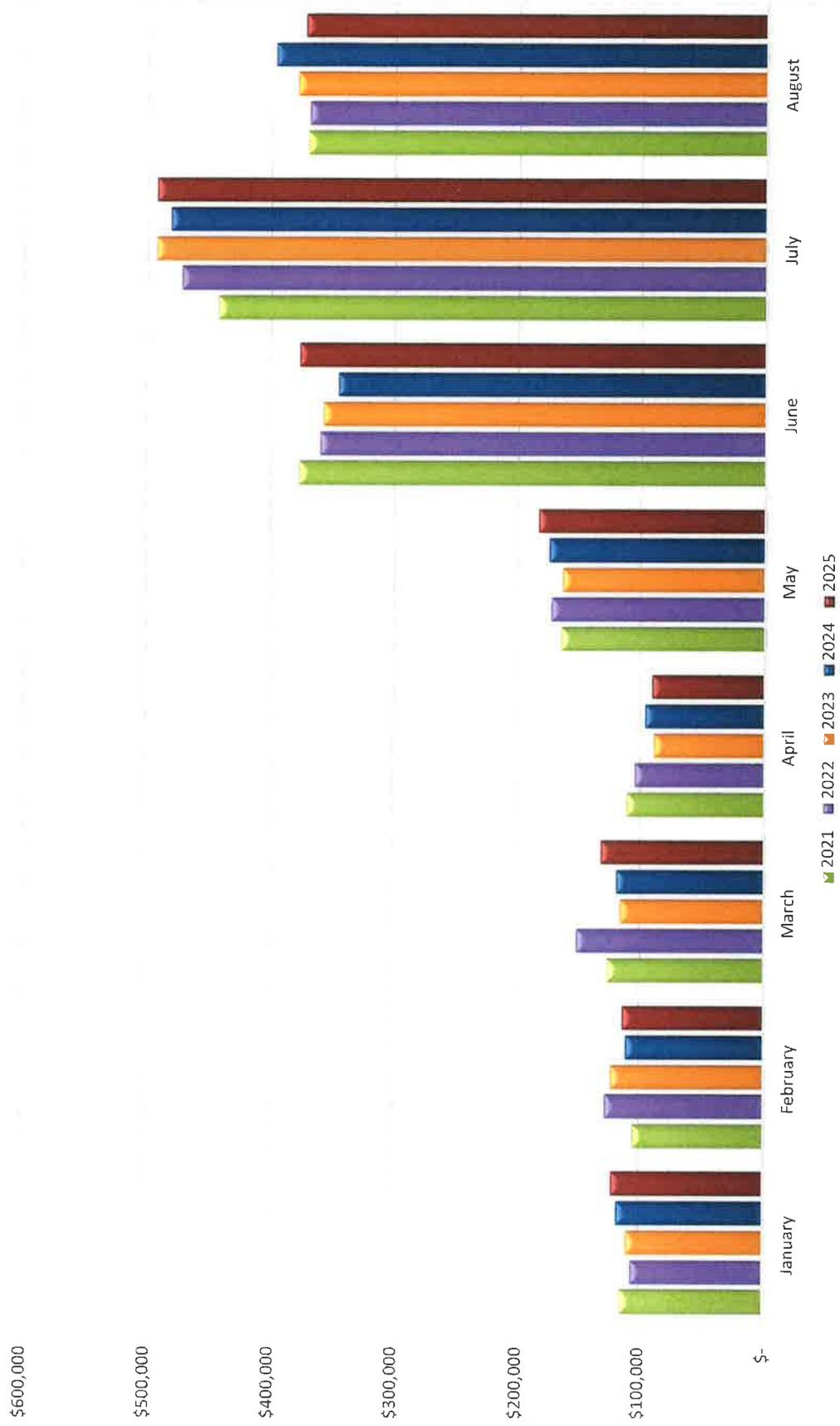
<u>From</u>	<u>To</u>	<u>Date</u>	<u>Amount</u>
UBB Money Market	UBB Operating	9/16/2025	\$ 150,000
UBB Money Market	Bank Midwest/CCB	9/19/2025	\$ 92,136
UBB Money Market	UBB Operating	9/24/2025	\$ 525,000
UBB Money Market	Bank Midwest/CCB	9/29/2025	\$ 75,000

4% SALES TAX CASH FLOW REPORT
TOWN OF GRAND LAKE
FISCAL YEAR 2025

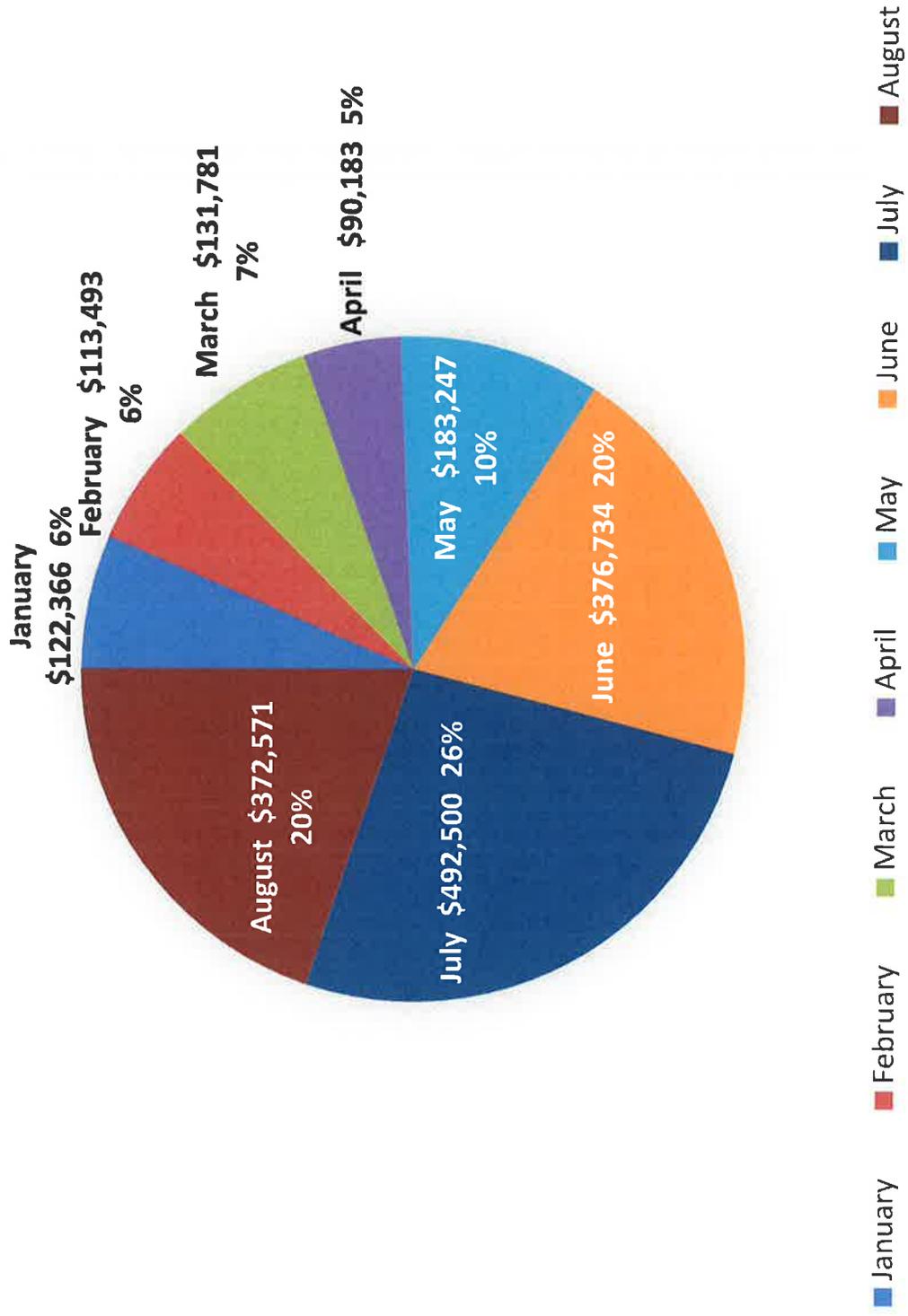
Sales Month	2025	2024	2023	2022	2021
January	\$ 122,366	\$ 117,972	\$ 110,248	\$ 106,350	\$ 114,888
February	\$ 113,493	\$ 110,759	\$ 123,072	\$ 127,918	\$ 105,125
March	\$ 131,781	\$ 118,874	\$ 115,936	\$ 151,941	\$ 126,469
April	\$ 90,183	\$ 95,992	\$ 88,692	\$ 104,344	\$ 110,867
May	\$ 183,247	\$ 174,513	\$ 163,725	\$ 172,788	\$ 164,901
June	\$ 376,734	\$ 345,644	\$ 357,780	\$ 360,464	\$ 377,346
July	\$ 492,500	\$ 481,419	\$ 492,768	\$ 472,409	\$ 442,768
August	\$ 372,571	\$ 396,761	\$ 378,782	\$ 369,399	\$ 370,626
September	\$ -	\$ 314,945	\$ 328,788	\$ 324,475	\$ 304,337
October	\$ -	\$ 165,557	\$ 159,985	\$ 181,308	\$ 164,428
November	\$ -	\$ 99,969	\$ 100,490	\$ 100,997	\$ 109,224
December	\$ -	\$ 129,140	\$ 134,012	\$ 129,464	\$ 132,476
Total	\$ 1,882,874	\$ 2,553,570	\$ 2,556,300	\$ 2,603,877	\$ 2,525,476

YTD Comparison	2025	2024	2023	2022	2021
Annual Budget	\$ 2,384,727	\$ 2,337,968	\$ 2,337,968	\$ 2,461,018	\$ 1,741,825
YTD Actual	\$ 1,882,874	\$ 1,841,935	\$ 1,831,002	\$ 1,865,612	\$ 1,812,990
Year to Date % of Budget	78.96%	78.78%	78.32%	75.81%	104.09%
\$ Change from Prior Year to Date	\$ 40,939	\$ 10,933	\$ (34,610)	\$ 52,622	\$ 481,706
% Change from Prior Year to Date	2.22%	0.60%	-1.86%	2.90%	36.18%

4% SALES TAX CASH FLOW 2025
 General Fund
 YTD through August



% of Sales Tax revenues per month for YTD 2025 (4% Sales Tax)



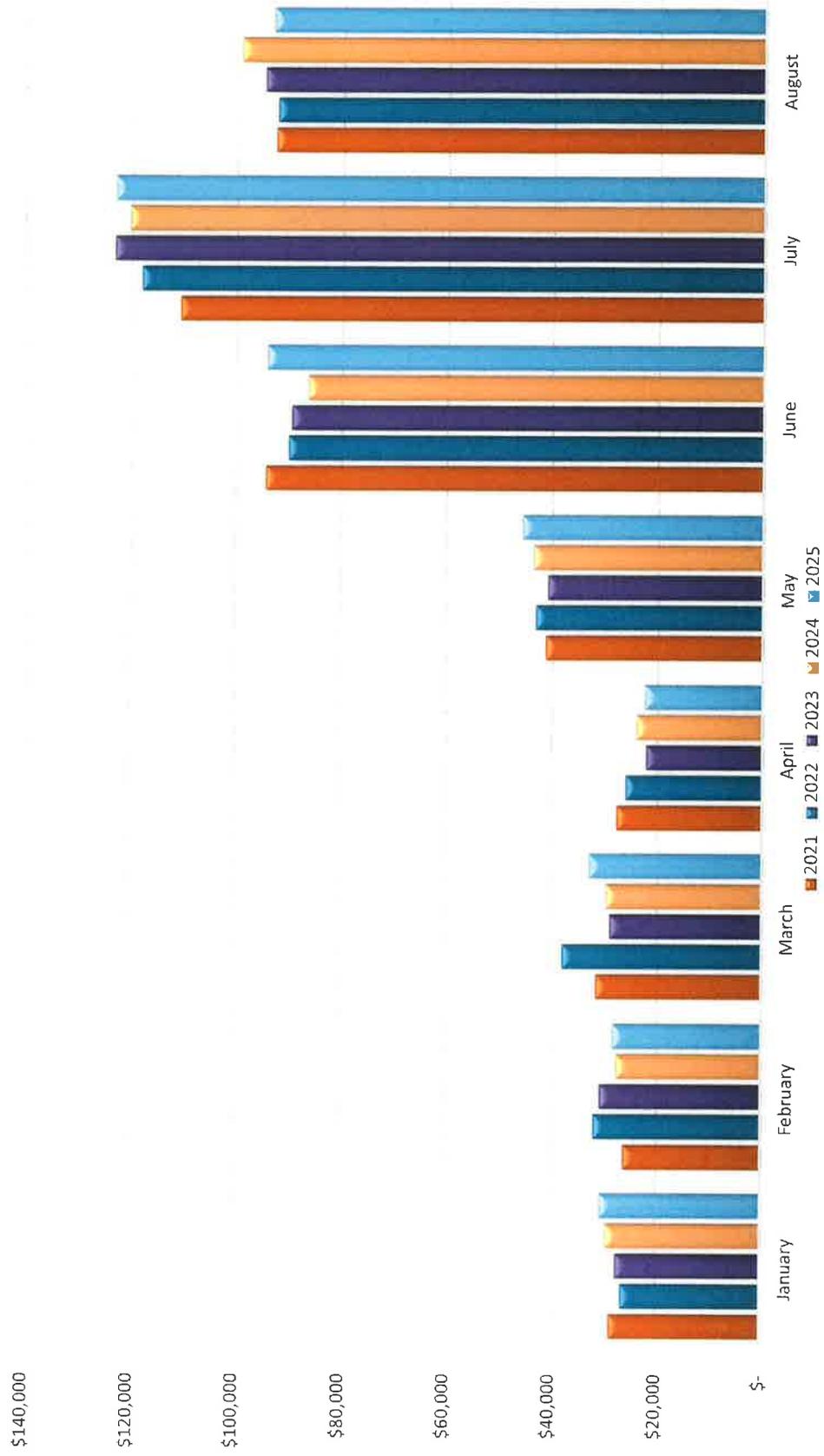
1% SALES TAX CASH FLOW REPORT

TOWN OF GRAND LAKE
FISCAL YEAR 2025

Sales Month	2025	2024	2023	2022	2021
January	\$ 30,592	\$ 29,493	\$ 27,562	\$ 26,587	\$ 28,722
February	\$ 28,373	\$ 27,690	\$ 30,768	\$ 31,979	\$ 26,281
March	\$ 32,945	\$ 29,719	\$ 28,984	\$ 37,985	\$ 31,617
April	\$ 22,546	\$ 23,998	\$ 22,173	\$ 26,086	\$ 27,717
May	\$ 45,812	\$ 43,628	\$ 40,931	\$ 43,197	\$ 41,225
June	\$ 94,183	\$ 86,411	\$ 89,445	\$ 90,116	\$ 94,336
July	\$ 123,125	\$ 120,355	\$ 123,192	\$ 118,102	\$ 110,692
August	\$ 93,143	\$ 99,190	\$ 94,695	\$ 92,350	\$ 92,656
September	\$ -	\$ 78,736	\$ 82,197	\$ 81,119	\$ 76,084
October	\$ -	\$ 41,389	\$ 39,996	\$ 45,327	\$ 41,107
November	\$ -	\$ 24,992	\$ 25,122	\$ 25,249	\$ 27,306
December	\$ -	\$ 32,285	\$ 33,503	\$ 32,366	\$ 33,119
Total	\$ 470,719	\$ 637,886	\$ 638,569	\$ 650,464	\$ 630,864

YTD Comparison	2025	2024	2023	2022	2021
Annual Budget	\$ 580,000	\$ 580,000	\$ 584,250	\$ 615,252	\$ 435,000
YTD Actual	\$ 470,719	\$ 460,484	\$ 457,751	\$ 466,403	\$ 453,248
Year to Date % of Budget	81.16%	79.39%	78.35%	75.81%	104.19%
\$ Change from Prior Year to Date	\$ 10,235	\$ 2,733	\$ (8,653)	\$ 13,156	\$ 120,427
% Change from Prior Year to Date	2.22%	0.60%	-1.86%	2.90%	36.18%

1% SALES TAX CASH FLOW 2025
 Capital Improvement Fund
 YTD through August



% of Sales Tax revenues per month for YTD 2025 (1% Sales Tax)

