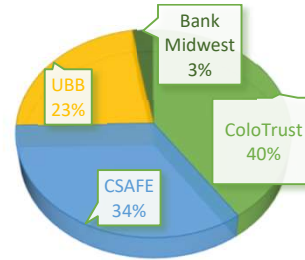


BANK CASH BALANCES

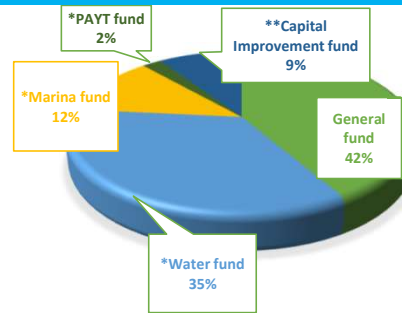
Bank	Amount
ColoTrust	\$3,510,114
CSAFE	\$2,978,886
UBB	\$1,963,744
Bank Midwest	\$237,244
TOTAL CASH *	\$8,689,988



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

FUND BALANCES

General fund	\$ 3,654,520
*Water fund	\$ 3,077,881
*Marina fund	\$ 1,050,484
*PAYT fund	\$ 188,881
**Capital Improvement fund	\$ 823,179
TOTAL	\$ 8,794,945



*Enterprise Funds

** Restricted for capital road improvements minus bond required reserves as noted below

***Balance may differ due to A/R & AP

COMMITTED FUNDS

Parking Fee-In-Lieu	\$ -	Funds from new development for parking spaces
Cemetery Funds	\$ 127,438	Committed Fund for the Grand Lake Cemetery
Conservation Trust Funds	\$ 50,488	Restricted Funds from State Lottery for Parks & Open Space
Attainable Housing Funds	\$ 321,906	Restricted Funds from building permit fees and nightly rental license for attainable housing
Emergency Reserves	\$ 117,000	TABOR Emergency Reserves Requirement
Sales Tax Bond Required Reserves	\$ 280,500	Streetscape Bond Requirement (CIP Fund)
TOTAL	\$ 897,332	Balances are adjusted at year end during audit

LIABILITIES over \$50K

Certificate of Participation (GF)	\$ 1,114,937	Issued to finance the acquisition of land
Drinking Water Revolving Fund (WF)	\$ 1,043,767	Construction of an underground water storage tank in 2018
Sales Tax Bonds (CIP Fund)	\$ 3,195,000	Construction of streets, sidewalks, drainage and other street-related improvements
TOTAL	\$ 5,353,704	

TOWN OF GRAND LAKE

STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
As of February 28, 2026 - Unaudited

GENERAL FUND

	Original Budget	Actual Amounts	Variance with Budget - Positive (Negative)	%	Notes
Revenues					
Taxes					
Property Tax	\$ 783,006	\$ 234,239	\$ (548,767)	29.9	
Specific Ownership Tax	15,000	6,623	(8,377)	44.2	
General Sales Tax	2,619,354	116,861	(2,502,493)	4.5	Sales tax revenues run 1 month behind
Building Use Tax	70,000	-	(70,000)	-	Part of the building application fees
Motor Vehicle Use Tax	40,000	4,739	(35,261)	11.8	
Cigarette Tax	3,000	448	(2,552)	14.9	Tax revenues run 2 months behind
Marijuana Tax/Fees	50,000	2,887	(47,113)	5.8	
Franchise Tax	80,000	17,012	(62,988)	21.3	Quarterly payments
Subtotal Taxes	3,660,360	382,809	(3,277,551)	10.5	
Licenses & Permits					
Business Licenses	57,650	994	(56,656)	1.7	Annual event in July
Nightly Rental Licenses	117,000	25,065	(91,935)	21.4	
Liquor License	4,500	439	(4,061)	9.8	
Other Licenses	6,675	1,457	(5,218)	21.8	Sign, grading, animal, boardwalk permits
Subtotal Licenses & Permits	185,825	27,955	(157,870)	15.0	
Intergovernmental					
County Road and Bridge	12,351	-	(12,351)	-	
Grants	70,000	-	(70,000)	-	
Highway Users Tax	30,716	-	(30,716)	-	Tax revenues run 2 months behind
Conservation Trust Fund	3,000	-	(3,000)	-	Quarterly revenue
Other Intergovernmental	3,000	27,310	24,310	910.3	State severance tax and federal mineral funds
Subtotal Intergovernmental	119,067	27,310	(91,757)	22.9	
Charges for Services					
Attainable Housing Fee	4,000	-	(4,000)	-	Part of the building application fees
Zoning and Subdivision Review	3,000	-	(3,000)	-	
Cemetery	11,000	1,950	(9,050)	17.7	Perpetual fees
Grand Lake Center	118,000	17,760	(100,240)	15.1	Memberships, rec fees, rental income \$35K not reaccuring
Other Charges for Services	16,000	356	(15,644)	2.2	EV charging rev and nightly rental app fee and fuel surcharges
Subtotal Charges for Services	152,000	20,066	(131,934)	13.2	
Fines and Forfeitures	500	-	(500)	-	Ordinances and parking fines - fine forgiveness in 2023
Fees and Leases	-	-	-	-	Quarterly payment for Chamber rent
Net Investment Income	100,000	20,757	(79,243)	20.8	Interest income
Other Revenue	21,002	8,787	(12,215)	41.8	event fees and rentals
Capital Specific Revenue	5,193,000	649,382	(4,543,618)	12.5	\$4M Strong Communities, \$3M Community Rev, \$174,019 LPC (\$2M Add'l Housing for 2026)
Total Revenues	\$ 9,431,754	\$ 1,137,066	\$ (8,294,688)	12.1	

TOWN OF GRAND LAKE

STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
As of February 28, 2026 - Unaudited

GENERAL FUND (CONT)

Expenditures	Original Budget	Actual Amounts	Variance with Budget - Positive (Negative)	%	Notes
Boards and Committees					
Board of Trustees	\$ 284,302	7,148	\$ 277,154	2.5	Community grants, donations, BOT compensation office supplies
Cemetery Committee	9,500	-	9,500	-	
Planning Comm & Board of Adj	108,450	33,807	74,643	31.2	Consultant & training
Greenways Committee	104,272	346	103,926	0.3	Town flowers, planters, Arbor day
Subtotal Boards and Committee:	506,524	41,301	465,223	8.2	
Administration					
Personnel	830,386	143,320	687,066	17.3	Wages and benefits
Supplies	37,000	10,906	26,094	29.5	Office supplies
Repairs and Maintenance	8,200	9,547	(1,347)	116.4	
Purchased Services	72,200	23,029	49,171	31.9	Postage, computer services, Gov.os
Utility Services	41,779	10,605	31,174	25.4	Water and Sewer are billed quarterly
Professional Services	90,700	43,857	46,843	48.4	Legal & Other
Marketing	-	-	-	-	Quarterly contribution to Chamber
Other	58,804	7,860	50,944	13.4	Qtrly Prop Ins, Treas Fees, Attainable Housing
Subtotal Administration	1,139,069	249,124	889,945	21.9	
Economic Development Grants	145,000	105,000	40,000	72.4	Headwaters & Creative District - Trail Groomers is in Dec.
Marketing and Communications					
Personnel	354,853	1,549	353,304	0.4	
Repairs and Maintenance	7,850	-	7,850	-	
Marketing	75,000	9,145	65,855	12.2	
Professional Services	36,000	-	36,000	-	
Town Events	43,400	16,684	26,716	38.4	
Other	2,500	-	2,500	-	Continental Divide Trail
Subtotal Mktg and Comms	519,603	27,378	492,225	5.3	
Public Safety					
Personnel	-	-	-	-	
Purchased Services	284,115	-	284,115	-	Dispatch & Sheriff's Contract
Subtotal Public Safety	284,115	-	284,115	-	
Public Works					
Personnel	1,062,531	139,736	922,795	13.2	Wages and benefits
Supplies	25,500	3,663	21,837	14.4	
Repairs and Maintenance	212,500	20,010	192,490	9.4	
Purchased Services	13,500	1,208	12,292	8.9	Computer, Ads, Fuel Cloud, Background Checks, UI Testing
Utility Services	56,611	20,100	36,511	35.5	Trash, Electric, Water, Telephone, Natural Gas. Street Lights
Professional Services	70,000	-	70,000	-	Winter lights and engineering
Other	40,000	7,348	32,652	18.4	Training, equipment rental, sign repair
Subtotal Public Works	1,480,642	192,065	1,288,577	13.0	

TOWN OF GRAND LAKE

STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
As of February 28, 2026 - Unaudited

GENERAL FUND (CONT)

Expenditures	Original Budget	Actual Amounts	Variance with Budget - Positive (Negative)	%	Notes
Grand Lake Center					
Personnel	\$ 156,204	\$ 19,754	\$ 136,450	12.6	Wages and benefits
Supplies	6,500	533	5,967	8.2	
Repairs and Maintenance	20,400	1,511	18,889	7.4	
Utility Services	27,838	9,047	18,791	32.5	
Professional Services	18,990	3,353	15,637	17.7	Computer Service
Other	57,900	-	57,900	-	Marketing, Training, Insurance, Summer Camp
Subtotal Grand Lake Center	287,832	34,198	253,634	11.9	
Parks					
Personnel	-	-	-	-	
Supplies	37,000	1,094	35,906	3.0	Cleaning, bathroom, and lawn supplies
Repairs and Maintenance	82,000	150	81,850	0.2	
Utility Services	37,334	8,853	28,481	23.7	
Other	6,000	500	5,500	8.3	
Parks Capital	-	-	-	-	Marquee
Fireworks	30,000	-	30,000	-	
Ice Rink	2,000	-	2,000	-	
Subtotal Parks	194,334	10,597	183,737	5.5	
Capital Outlay	4,844,000	1,175,431	3,668,569	24.3	Town Hall, Space to Create, PW Equip, Paving, and Drainage
Debt service					
Lease Principal	100,000	-	100,000	-	Certificate of Participation
Lease Interest	31,176	-	31,176	-	Certificate of Participation
Subtotal Debt Service	131,176	-	131,176	-	
Reserves	-	-	-	-	
Total Expenditures	\$ 9,532,295	\$ 1,835,094	\$ 7,697,201	19.3	
Net Revenue Over (Under)					
Expenditures	\$ (100,541)	\$ (698,028)	\$ (597,487)		

TOWN OF GRAND LAKE

STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
As of February 28, 2026 - Unaudited

CAPITAL IMPROVEMENT FUND

Revenues	Original Budget	Actual Amounts	Variance with Budget - Positive (Negative)	%	Notes
General Sales Tax	\$ 580,000	\$ 29,263	\$ (550,737)	5.0	Sales tax revenues run 1 month behind
Subtotal Taxes	580,000	29,263	(550,737)	5.0	
Intergovernmental					
Grants	-	-	-	-	
Other Intergovernmental	-	-	-	-	
Subtotal Intergovernmental	-	-	-	-	
Other Revenue	-	-	-	-	
Net Investment Income	20,000	5,204	(14,796)	26.0	Interest
Total Revenues	\$ 600,000	\$ 34,467	\$ (565,533)	5.7	
Expenditures					
Grant Expenses	-	-	-	-	
Operations	275	175	(100)	63.6	Bond
Capital Outlay	380,000	82,604	(297,396)	21.7	Boardwalk maint & paving
Debt service					
Bond Principal	130,000	-	(130,000)	-	Annual payment
Bond Interest	145,800	-	(145,800)	-	Semi annual payments
Subtotal Debt Service	275,800	-	(275,800)	-	
Reserves	-	-	-	-	
Total Expenditures	\$ 656,075	\$ 82,779	\$ (573,296)	12.6	
Net Revenue Over (Under) Expenditures	\$ (56,075)	\$ (48,312)	\$ 7,763		

TOWN OF GRAND LAKE

STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
As of February 28, 2026 - Unaudited

WATER FUND

	Original Budget	Actual Amounts	Variance with Budget - Positive (Negative)	%	Notes
Revenues					
Water Sales	\$ 757,788	\$ 194,841	\$ (562,947)	25.7	Billed quarterly (Jan, April, July, Oct)
Tap Fees	39,000	-	(39,000)	-	
Resale Meters	5,000	-	(5,000)	-	New meters purchased by owner
Bulk Water Permits	800	-	(800)	-	
Miscellaneous	-	-	-	-	
Sale of Assets	-	-	-	-	
Interest Income	50,000	11,599	(38,401)	23.2	
Reimbursement Income	-	-	-	-	
Capital Lease Proceeds	-	-	-	-	
Total Revenues	\$ 852,588	\$ 206,440	\$ (646,148)	24.2	
Expenditures					
Personnel	496,219	45,803	485,004	9.2	Wages and Benefits
Office Supplies	15,500	1,085	15,099	7.0	
Operations Supplies	24,400	1,157	19,169	4.7	
Repairs and Maintenance	49,650	17,750	35,421	35.8	
Resale Supplies	10,150	928	10,150	9.1	Meters
Purchased Services	27,000	9,709	19,266	36.0	Computer Support and Telemetry
Utilities	39,200	10,870	35,591	27.7	Water and Sewer are billed quarterly
Professional Services	9,400	-	(820)	-	Legal, Engineering, and Audit
Other Expenses	25,100	200	20,667	0.8	Quarterly property insurance
Water Capital	-	-	-	-	
Debt Service-Principal	74,282	-	72,819	-	Semi annual payments
Debt Service-Interest	20,506	-	21,969	-	Semi annual payments
Total Expenditures	\$ 791,407	\$ 87,502	\$ 703,905	11.1	
Net Revenue Over (Under)					
Expenditures	\$ 61,181	\$ 118,938	\$ 57,757		

TOWN OF GRAND LAKE

STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
As of February 28, 2026 - Unaudited

MARINA FUND

	Original Budget	Actual Amounts	Variance with Budget - Positive (Negative)	%	Notes
Revenues					
Marina Rentals	\$ 375,000	\$ -	\$ (375,000)	-	
Tours	75,000	-	(75,000)	-	
Space Rentals	12,550	(1,950)	(14,500)	(15.5)	
Miscellaneous	1,000	-	(1,000)	-	
Interest Income	8,000	3,035	(4,965)	37.9	
Sale of Assets	27,000	-	(27,000)	-	
Total Revenues	\$ 498,550	\$ 1,085	\$ (497,465)	0.2	
Expenditures					
Personnel	314,588	12,487	302,101	4.0	Wages and benefits
Office Supplies	1,500	-	1,500	-	
Operations Supplies	16,250	-	16,250	-	
Fireworks	-	-	-	-	4th of July fireworks
Repairs and Maintenance	35,000	2,340	32,660	6.7	
Permits and Fees	1,000	-	1,000	-	
Purchased Services	16,350	2,661	13,689	16.3	Computer service
Utilities	4,088	3,082	1,006	75.4	Water and Sewer billed quarterly
Professional Services	2,700	-	2,700	-	Audit and background checks
Other Expenses	16,501	-	16,501	-	Insurance
Capital Outlay	89,250	-	89,250	-	
Total Expenditures	\$ 497,227	\$ 20,570	\$ 476,657	4.1	
Net Revenue Over (Under)					
Expenditures	\$ 1,323	\$ (19,485)	\$ (20,808)		

TOWN OF GRAND LAKE

STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
As of February 28, 2026 - Unaudited

PAY-AS-YOU-THROW FUND

	Original Budget	Actual Amounts	Variance with Budget - Positive (Negative)	%	Notes
Revenues					
Bag Sales	\$ 84,368	\$ 4,410	\$ (79,958)	5.2	
Interest Income	-	-	-	-	
Total Revenues	\$ 84,368	\$ 4,410	\$ (79,958)	5.2	
Expenditures					
Operations Supplies	9,500	-	9,500	-	PAYT bags
Repairs and Maintenance	35,000	4,879	30,121	13.9	End of year adjustment
Purchased Services	36,500	-	36,500	-	Dumpster service
Professional Services	510	-	510	-	
Other Expenses	669	250	419	37.4	
Capital Outlay	-	-	-	-	
Total Expenditures	\$ 82,179	\$ 5,129	\$ 77,050	6.2	
Net Revenue Over (Under) Expenditures	\$ 2,189	\$ (719)	\$ (2,908)		

TOWN OF GRAND LAKE

STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
As of February 28, 2026 - Unaudited

SPACE TO CREATE GRAND LAKE FUND

	Original Budget	Actual Amounts	Variance with Budget - Positive (Negative)	%	Notes
Revenues					
Rental Income - Residential	\$ 122,000	\$ -	\$ (122,000)	-	
Rental Income - Commercial	8,000	-	(8,000)	-	
Total Revenues	\$ 130,000	\$ -	\$ (130,000)	-	
Expenditures					
Operating	31,000	-	31,000	-	
Professional Services	12,500	-	12,500	-	Property Mgmt
Debt Service - Principal	10,000	-	10,000	-	
Debt Service - Interest	13,000	-	13,000	-	
Reserves	1,350	-	1,350	-	
Total Expenditures	\$ 67,850	\$ -	\$ 67,850	-	
Net Revenue Over (Under)					
Expenditures	\$ 62,150	\$ -	\$ (62,150)		

TOWN OF GRAND LAKE
 COMBINED CASH INVESTMENT
 FEBRUARY 28, 2026

COMBINED CASH ACCOUNTS

01-104000	2019 UBB MONEY MARKET	(31,475.78)
01-104500	2019 UBB CHKG - OPERATIONS	23,514.89
01-106500	BANK MIDWEST / CCB	103,128.62
01-107500	UTILITY CASH CLEARING ACCT	30,898.00
		126,065.73
	TOTAL COMBINED CASH	126,065.73
01-200000	ACCOUNTS PAYABLE GENERAL	1,440.00
01-100000	CASH ALLOCATED TO OTHER FUNDS	(127,505.73)
		.00
	TOTAL UNALLOCATED CASH	.00

CASH ALLOCATION RECONCILIATION

10	ALLOCATION TO GENERAL FUND	33,614.31
20	ALLOCATION TO WATER FUND	137,235.75
40	ALLOCATION TO MARINA FUND	(22,868.58)
50	ALLOCATION TO PAY-AS-YOU-THROW FUND	(719.35)
90	ALLOCATION TO CAPITAL IMPROVEMENT FUND	(19,756.40)
		127,505.73
	TOTAL ALLOCATIONS TO OTHER FUNDS	127,505.73
	ALLOCATION FROM COMBINED CASH FUND - 01-100000	(127,505.73)
		.00
	ZERO PROOF IF ALLOCATIONS BALANCE	.00

TOWN OF GRAND LAKE

BALANCE SHEET

FEBRUARY 28, 2026

GENERAL FUND

ASSETS

10-100000	CASH IN COMBINED CASH FUND		33,614.31
10-103000	CSAFE		1,425.96
10-103100	CSAFE - CORE		16,620.60
10-109100	COLOTRUST		2,200.42
10-117000	ACCOUNTS RECEIVABLE	(	149,968.89)
10-117100	PROPERTY TAXES RECEIVABLE		205,244.03
10-117500	ACCOUNTS RECIVABLE - AR	(	2,950.00)
10-123000	FUEL AR - FUEL PAYMENTS		2,086.71
10-129000	UNLEADED GAS INVENTORY	(	1,553.48)
10-130000	DIESEL INVENTORY	(	3,804.95)
	TOTAL ASSETS		<u>102,914.71</u>

LIABILITIES AND EQUITY

LIABILITIES

10-200000	ACCOUNTS PAYABLE GENERAL		844,371.10
10-201000	ACCOUNTS PAYABLE - OTHER	(	48,861.35)
10-205000	RETAINAGE PAYABLE		2,649.67
10-219100	FLEX MEDICAL		1,683.36
10-228100	GLC CUSTOMER DEPOSITS	(	250.00)
10-228400	DEPOSITS TOWN EVENTS		1,350.00
10-228500	LAND USE/MUNI PROP DEPOSITS		500.00
10-241000	RENTAL DEPOSITS	(	500.00)
	TOTAL LIABILITIES		800,942.78

UNAPPROPRIATED FUND BALANCE:

REVENUE OVER EXPENDITURES - YTD (698,028.07)

BALANCE - CURRENT DATE (698,028.07)

TOTAL FUND EQUITY (698,028.07)

TOTAL LIABILITIES AND EQUITY 102,914.71

TOWN OF GRAND LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	%
<u>GENERAL TAXES</u>					
10-311-100	222,615.46	234,239.33	782,706.00	548,466.67	29.9
10-311-110	3,119.09	6,622.54	15,000.00	8,377.46	44.2
10-311-120	.00	.00	300.00	300.00	.0
10-311-130	4,738.64	4,738.64	40,000.00	35,261.36	11.9
10-311-140	.00	116,860.54	2,619,354.00	2,502,493.46	4.5
10-311-150	.00	.00	70,000.00	70,000.00	.0
10-311-160	222.94	448.36	3,000.00	2,551.64	15.0
10-311-161	2,767.80	2,887.01	50,000.00	47,112.99	5.8
	<u>233,463.93</u>	<u>365,796.42</u>	<u>3,580,360.00</u>	<u>3,214,563.58</u>	<u>10.2</u>
<u>UTILITY FRANCHISE TAX</u>					
10-316-170	5,300.52	5,300.52	20,000.00	14,699.48	26.5
10-316-171	.00	208.54	5,000.00	4,791.46	4.2
10-316-172	.00	9,144.88	35,000.00	25,855.12	26.1
10-316-173	.00	2,358.43	20,000.00	17,641.57	11.8
	<u>5,300.52</u>	<u>17,012.37</u>	<u>80,000.00</u>	<u>62,987.63</u>	<u>21.3</u>
<u>LICENSES & PERMITS</u>					
10-321-100	438.75	438.75	4,500.00	4,061.25	9.8
10-321-120	170.00	820.00	1,500.00	680.00	54.7
10-321-130	141.52	141.52	2,000.00	1,858.48	7.1
10-321-140	25.00	25.00	500.00	475.00	5.0
10-321-150	.00	.00	100.00	100.00	.0
10-321-160	15.00	20.00	150.00	130.00	13.3
10-321-170	.00	450.00	400.00	(50.00)	112.5
10-321-175	45.00	993.75	57,650.00	56,656.25	1.7
10-321-180	11,415.60	25,065.10	117,000.00	91,934.90	21.4
10-321-190	.00	.00	25.00	25.00	.0
10-321-191	.00	.00	2,000.00	2,000.00	.0
	<u>12,250.87</u>	<u>27,954.12</u>	<u>185,825.00</u>	<u>157,870.88</u>	<u>15.0</u>
<u>GRANTS</u>					
10-334-900	.00	.00	70,000.00	70,000.00	.0
	<u>.00</u>	<u>.00</u>	<u>70,000.00</u>	<u>70,000.00</u>	<u>.0</u>

TOWN OF GRAND LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

		GENERAL FUND				
		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	%
<u>INTERGOVERNMENTAL</u>						
10-335-130	GRAND CNTY ROAD & BRIDGE	.00	.00	12,351.00	12,351.00	.0
10-335-200	HIGHWAY USER TAX FUND	.00	.00	30,716.00	30,716.00	.0
10-335-800	CONSERVATION TRUST FUND	.00	.00	3,000.00	3,000.00	.0
10-335-900	OTHER INTERGOVERNMENTAL	.00	27,310.00	3,000.00	(24,310.00)	910.3
	TOTAL INTERGOVERNMENTAL	.00	27,310.00	49,067.00	21,757.00	55.7
<u>CHARGES FOR SERVICES</u>						
10-341-200	CEMETERY REVENUES	750.00	750.00	10,000.00	9,250.00	7.5
10-341-300	ZONING & SUBDIVISION REVIEW	.00	.00	3,000.00	3,000.00	.0
10-341-400	ATTAINABLE HOUSING FEE REVENUE	.00	.00	4,000.00	4,000.00	.0
10-341-500	EV CHARGING STATION REVENUE	.00	.00	12,000.00	12,000.00	.0
10-341-600	FUEL DEPOT SURCHARGE	116.87	355.85	2,000.00	1,644.15	17.8
10-341-850	NIGHTLY RENTAL APP FEE \$165	.00	.00	2,000.00	2,000.00	.0
10-341-900	CEMETERY EXCAVATING FEE	1,200.00	1,200.00	1,000.00	(200.00)	120.0
	TOTAL CHARGES FOR SERVICES	2,066.87	2,305.85	34,000.00	31,694.15	6.8
<u>GRAND LAKE CENTER REVENUES</u>						
10-350-101	GLC - RENTAL FEES	.00	.00	18,000.00	18,000.00	.0
10-350-121	GLC - MEMBERSHIPS	6,013.66	15,290.31	85,000.00	69,709.69	18.0
10-350-131	GLC - REC FEES	1,000.00	2,470.00	15,000.00	12,530.00	16.5
	TOTAL GRAND LAKE CENTER REVENUES	7,013.66	17,760.31	118,000.00	100,239.69	15.1
<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>INVESTMENT INCOME</u>						
10-355-100	INTEREST REVENUE	9,778.68	20,756.61	100,000.00	79,243.39	20.8
	TOTAL INVESTMENT INCOME	9,778.68	20,756.61	100,000.00	79,243.39	20.8

TOWN OF GRAND LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	%
<u>OTHER</u>					
10-360-110 SALE OF ASSETS	.00	.00	6,000.00	6,000.00	.0
10-360-140 EVENT RENT - LAND, BUILDINGS	(200.00)	50.00	6,000.00	5,950.00	.8
10-360-160 RENT - ENTERPRISE FUND SITES	.00	.00	2.00	2.00	.0
10-360-200 MISC. REVENUES - GENERAL	8,518.75	8,738.59	15,000.00	6,261.41	58.3
TOTAL OTHER	8,318.75	8,788.59	27,002.00	18,213.41	32.6
<u>CAPITAL SPECIFIC</u>					
10-377-140 GRANTS - CAPITAL	.00	12,000.00	50,000.00	38,000.00	24.0
10-377-160 SPACE TO CREATE REVENUE	616,967.04	637,381.70	5,137,000.00	4,499,618.30	12.4
TOTAL CAPITAL SPECIFIC	616,967.04	649,381.70	5,187,000.00	4,537,618.30	12.5
TOTAL FUND REVENUE	895,160.32	1,137,065.97	9,431,754.00	8,294,688.03	12.1

TOWN OF GRAND LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

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>					
10-412-143 PLANNING COMM COMPENSATION	260.28	715.77	10,000.00	9,284.23	7.2
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	17,592.50	28,916.50	75,000.00	46,083.50	38.6
10-412-319 MISC.-PLANNING COMMISSION/BOA	.00	.00	300.00	300.00	.0
10-412-320 COMPUTER HARDWARE	.00	4,175.00	1,000.00	(3,175.00)	417.5
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
TOTAL PC/BOA	17,852.78	33,807.27	108,450.00	74,642.73	31.2
<u>BOARD OF TRUSTEES</u>					
10-413-142 WORKERS' COMPENSATION	.00	.00	1,000.00	1,000.00	.0
10-413-143 BOT COMPENSATION	1,626.75	2,385.90	25,000.00	22,614.10	9.5
10-413-211 OFFICE/MEETING SUPPLIES	560.00	1,400.00	5,000.00	3,600.00	28.0
10-413-215 ELECTIONS	.00	.00	3,000.00	3,000.00	.0
10-413-316 DUES/MEMBERSHIPS	2,700.00	2,700.00	25,000.00	22,300.00	10.8
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	662.40	1,000.00	337.60	66.2
10-413-463 WATER QUALITY ISSUES	.00	.00	250.00	250.00	.0
10-413-465 COMPUTER SOFTWARE	.00	.00	500.00	500.00	.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	.00	52,000.00	52,000.00	.0
10-413-870 BOARD CONTINGENCY	.00	.00	5,000.00	5,000.00	.0
10-413-999 TABOR REQ'D EMERGENCY RESERVE	.00	.00	136,552.00	136,552.00	.0
TOTAL BOARD OF TRUSTEES	4,886.75	7,148.30	284,302.00	277,153.70	2.5
<u>GREENWAYS COMMITTEE</u>					
10-414-241 ARBOR DAY SUPPLIES	.00	345.48	1,500.00	1,154.52	23.0
10-414-320 CONTRACT LANDSCAPING SERVICES	.00	.00	102,772.00	102,772.00	.0
TOTAL GREENWAYS COMMITTEE	.00	345.48	104,272.00	103,926.52	.3

TOWN OF GRAND LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>ADMINISTRATION</u>					
10-415-100 GROSS WAGES - ADMINISTRATION	54,094.52	108,154.94	519,690.00	411,535.06	20.8
10-415-103 OT/COMP TIME BUYOUT	1,014.88	1,354.96	2,000.00	645.04	67.8
10-415-105 BONUS	.00	.00	7,000.00	7,000.00	.0
10-415-132 ICMA TOWN PAID BENEFIT	4,260.28	8,486.29	42,295.00	33,808.71	20.1
10-415-133 HEALTH/DENTAL-EMPLOYEE	(908.40)	9,020.15	83,082.00	74,061.85	10.9
10-415-135 DEP HEALTH/DENTAL	(.45)	5,288.50	107,437.00	102,148.50	4.9
10-415-136 MEDICAL BENEFIT ALLOWANCE	.00	.00	10,000.00	10,000.00	.0
10-415-141 UNEMPLOYMENT INSURANCE	161.00	543.91	1,057.00	513.09	51.5
10-415-142 WORKERS' COMPENSATION	.00	.00	15,000.00	15,000.00	.0
10-415-143 SOCIAL SECURITY MATCH	3,587.17	8,444.04	32,779.00	24,334.96	25.8
10-415-144 MEDICARE MATCH	836.57	1,662.37	7,666.00	6,003.63	21.7
10-415-145 FAMILI BENEFIT ADMIN	183.82	364.52	2,379.00	2,014.48	15.3
10-415-211 OFFICE SUPPLIES	79.98	342.95	9,000.00	8,657.05	3.8
10-415-215 COMPUTER SOFTWARE	1,275.19	2,495.00	20,000.00	17,505.00	12.5
10-415-220 COMPUTER HARDWARE	5,122.71	8,022.61	5,000.00	(3,022.61)	160.5
10-415-226 SMALL EQUIPMENT	.00	44.99	3,000.00	2,955.01	1.5
10-415-231 GAS/FUEL	.00	.00	1,200.00	1,200.00	.0
10-415-232 VEHICLE MAINTENANCE	.00	.00	2,000.00	2,000.00	.0
10-415-233 OFFICE EQUIPMENT MAINTENANCE	392.91	532.33	2,000.00	1,467.67	26.6
10-415-237 BUILDING MAINTENANCE	833.68	9,014.19	2,000.00	(7,014.19)	450.7
10-415-238 TOWN HALL FURNISHINGS	.00	.00	1,000.00	1,000.00	.0
10-415-311 POSTAGE/FREIGHT	500.00	2,400.00	5,000.00	2,600.00	48.0
10-415-312 COMPUTER SERVICES	3,021.70	11,753.26	58,500.00	46,746.74	20.1
10-415-314 ADS & LEGAL NOTICES	82.66	108.14	3,000.00	2,891.86	3.6
10-415-316 DUES & MEMBERSHIPS	.00	3,995.00	2,000.00	(1,995.00)	199.8
10-415-319 MISCELLANEOUS SERVICES	4,394.00	4,394.00	3,200.00	(1,194.00)	137.3
10-415-330 BANK FEES	158.01	378.71	500.00	121.29	75.7
10-415-341 ELECTRIC UTILITY	1,391.89	2,239.30	5,492.00	3,252.70	40.8
10-415-342 SEWER UTILITY	.00	3,704.68	1,409.00	(2,295.68)	262.9
10-415-343 WATER UTILITY	510.00	510.00	1,503.00	993.00	33.9
10-415-344 TELEPHONE/INTERNET UTILITY	1,396.04	2,703.95	9,448.00	6,744.05	28.6
10-415-345 NATURAL GAS UTILITY	1,305.89	1,446.96	4,928.00	3,481.04	29.4
10-415-346 WEBSITE HOSTING SERVICES	.00	.00	18,500.00	18,500.00	.0
10-415-347 RECYCLING - TOWN HALL	.00	.00	500.00	500.00	.0
10-415-351 LEGAL SERVICES	.00	6,195.00	55,000.00	48,805.00	11.3
10-415-352 AUDIT	.00	.00	10,200.00	10,200.00	.0
10-415-353 JUDGE-MUNICIPAL COURT	.00	.00	500.00	500.00	.0
10-415-355 PROFESSIONAL SERVICES-OTHER	31,253.38	37,661.88	25,000.00	(12,661.88)	150.7
10-415-370 TRAINING/TRAVEL	746.34	746.34	4,500.00	3,753.66	16.6
10-415-393 DOCUMENT RECORDING	.00	.00	250.00	250.00	.0
10-415-513 PROPERTY/CASUALTY INSURANCE	.00	29.76	35,000.00	34,970.24	.1
10-415-514 POSITION BONDS	.00	.00	400.00	400.00	.0
10-415-560 TREASURER'S FEES	4,452.31	4,684.79	15,654.00	10,969.21	29.9
10-415-800 ATTAINABLE HOUSING EXPENSES	2,400.00	2,400.00	3,000.00	600.00	80.0
TOTAL ADMINISTRATION	122,546.08	249,123.52	1,139,069.00	889,945.48	21.9

TOWN OF GRAND LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

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	5,000.00	5,000.00	.00	100.0
10-416-261 CREATIVE DISTRICT	100,000.00	100,000.00	100,000.00	.00	100.0
TOTAL ECONOMIC DEVELOPMENT GRANTS	100,000.00	105,000.00	145,000.00	40,000.00	72.4
<u>MARKETING AND COMMUNICATIONS</u>					
10-417-100 GROSS WAGES - MARKETING	.00	.00	175,000.00	175,000.00	.0
10-417-103 OT/COMP TIME BUYOUT	.00	.00	1,000.00	1,000.00	.0
10-417-105 BONUS	.00	.00	2,000.00	2,000.00	.0
10-417-110 GROSS WAGES - VISITOR CENTER	.00	.00	48,000.00	48,000.00	.0
10-417-132 ICMA TOWN PAID BENEFIT	.00	.00	14,240.00	14,240.00	.0
10-417-133 HEALTH/DENTAL - EMPLOYEE	.00	1,548.80	64,695.00	63,146.20	2.4
10-417-135 HEALTH/DENTAL - DEPENDENT	.00	.00	18,160.00	18,160.00	.0
10-417-136 MEDICAL BENEFIT ALLOWANCE	.00	.00	3,000.00	3,000.00	.0
10-417-141 UNEMPLOYMENT INSURANCE	.00	.00	452.00	452.00	.0
10-417-142 WORKERS' COMPENSATION	.00	.00	10,000.00	10,000.00	.0
10-417-143 SOCIAL SECURITY MATCH	.00	.00	14,012.00	14,012.00	.0
10-417-144 MEDICARE MATCH	.00	.00	3,277.00	3,277.00	.0
10-417-145 FAMILI BENEFIT	.00	.00	1,017.00	1,017.00	.0
10-417-237 BUILDING MAINTENANCE	.00	.00	7,850.00	7,850.00	.0
10-417-320 MARKETING	9,145.12	9,145.12	75,000.00	65,854.88	12.2
10-417-355 PROFESSIONAL SERVICES	.00	.00	36,000.00	36,000.00	.0
10-417-885 TOWN EVENTS	16,120.77	16,683.77	43,400.00	26,716.23	38.4
10-417-887 CONTINENTAL DIVIDE TRAIL	.00	.00	2,500.00	2,500.00	.0
TOTAL MARKETING AND COMMUNICATIONS	25,265.89	27,377.69	519,603.00	492,225.31	5.3
<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	.00	257,000.00	257,000.00	.0
TOTAL PUBLIC SAFETY	.00	.00	284,115.00	284,115.00	.0

TOWN OF GRAND LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>PUBLIC WORKS</u>					
10-431-100 GROSS WAGES - PUBLIC WORKS	46,432.92	94,586.22	609,310.00	514,723.78	15.5
10-431-103 OT/COMP TIME BUYOUT	5,266.37	6,382.24	21,398.00	15,015.76	29.8
10-431-105 BONUS	5,000.00	5,000.00	7,000.00	2,000.00	71.4
10-431-111 ON CALL PAY	1,100.00	2,300.00	18,250.00	15,950.00	12.6
10-431-132 ICMA TOWN PAID BENEFIT	2,924.54	5,762.42	52,765.00	47,002.58	10.9
10-431-133 HEALTH/DENTAL-EMPLOYEE	(1,223.88)	9,752.52	149,820.00	140,067.48	6.5
10-431-135 DEP HEALTH/DENTAL	(.37)	6,952.46	47,670.00	40,717.54	14.6
10-431-136 MEDICAL BENEFIT ALLOWANCE	.00	.00	8,400.00	8,400.00	.0
10-431-141 UNEMPLOYMENT INSURANCE	146.42	537.52	1,319.00	781.48	40.8
10-431-142 WORKERS' COMPENSATION	.00	.00	89,575.00	89,575.00	.0
10-431-143 SOCIAL SECURITY MATCH	3,396.01	6,628.97	40,893.00	34,264.03	16.2
10-431-144 MEDICARE MATCH	794.24	1,550.32	9,564.00	8,013.68	16.2
10-431-145 FAMILI BENEFIT PW	139.98	283.45	2,968.00	2,684.55	9.6
10-431-222 GENERAL SUPPLIES	.00	117.64	7,000.00	6,882.36	1.7
10-431-224 SAFETY SUPPLIES	.00	2,229.24	7,000.00	4,770.76	31.9
10-431-226 VEHICLE SUPPLIES	.00	.00	4,000.00	4,000.00	.0
10-431-227 SMALL TOOLS	21.00	1,315.70	7,500.00	6,184.30	17.5
10-431-231 GAS/FUEL/LIQUIDS	5,073.52	5,073.52	40,000.00	34,926.48	12.7
10-431-232 VEHICLE MAINTENANCE	217.96	697.05	10,000.00	9,302.95	7.0
10-431-233 EQUIPMENT MAINTENANCE	2,257.28	2,257.28	37,500.00	35,242.72	6.0
10-431-235 TIRES/CHAINS	.00	.00	10,000.00	10,000.00	.0
10-431-236 MISC. BRIDGE WORK	.00	.00	10,000.00	10,000.00	.0
10-431-237 BUILDING MAINTENANCE	2,599.80	7,295.08	8,000.00	704.92	91.2
10-431-238 STREET LIGHT MAINTENANCE	.00	.00	2,000.00	2,000.00	.0
10-431-239 MISCELLANEOUS MAINTENANCE	.00	.00	2,500.00	2,500.00	.0
10-431-242 ROAD MAINTENANCE	2,072.66	3,103.46	75,000.00	71,896.54	4.1
10-431-245 BOARDWALK MAINTENANCE	783.51	783.51	5,000.00	4,216.49	15.7
10-431-253 TREE REMOVAL	.00	800.00	5,000.00	4,200.00	16.0
10-431-254 TREE SPRAYING	.00	.00	3,500.00	3,500.00	.0
10-431-256 EV STATION MAINTENANCE	.00	.00	4,000.00	4,000.00	.0
10-431-312 COMPUTER SERVICES	.00	.00	9,000.00	9,000.00	.0
10-431-314 ADS/BID NOTICES	.00	.00	2,000.00	2,000.00	.0
10-431-317 UNIFORM ALLOWANCE	325.00	675.00	3,600.00	2,925.00	18.8
10-431-318 TRASH/RECYCLE SERVICES	3,288.14	5,304.79	23,137.00	17,832.21	22.9
10-431-319 MISC. PURCHASED SERVICES	390.00	1,207.50	2,500.00	1,292.50	48.3
10-431-341 ELECTRIC UTILITY	3,120.97	6,298.85	15,185.00	8,886.15	41.5
10-431-343 WATER UTILITY	160.00	160.00	617.00	457.00	25.9
10-431-344 TELEPHONE/INTERNET UTILITY	953.28	1,829.26	6,245.00	4,415.74	29.3
10-431-345 NATURAL GAS UTILITY	1,571.60	2,356.10	6,514.00	4,157.90	36.2
10-431-349 STREET LIGHT ELECTRIC UTILITY	1,170.38	4,151.50	4,912.00	760.50	84.5
10-431-354 ENGINEERING/SURVEYING SERVICES	.00	.00	10,000.00	10,000.00	.0
10-431-370 TRAINING/TRAVEL	.00	.00	10,000.00	10,000.00	.0
10-431-399 EQUIP RENTAL	6,112.95	6,672.95	15,000.00	8,327.05	44.5
10-431-400 WINTER LIGHTS	.00	.00	60,000.00	60,000.00	.0
10-431-870 CONTINGENCY- PUBLIC WORKS	.00	.00	15,000.00	15,000.00	.0
TOTAL PUBLIC WORKS	94,094.28	192,064.55	1,480,642.00	1,288,577.45	13.0

TOWN OF GRAND LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>GRAND LAKE CENTER EXPENDITURES</u>					
10-450-100 GROSS WAGES - GL CENTER	7,447.55	14,521.90	101,912.00	87,390.10	14.3
10-450-103 OT/COMP TIME BUYOUT	449.44	449.44	500.00	50.56	89.9
10-450-105 BONUS	.00	.00	1,250.00	1,250.00	.0
10-450-132 ICMA TOWN PAID BENEFIT	487.15	983.47	8,293.00	7,309.53	11.9
10-450-133 HEALTH/DENTAL-EMPLOYEE	(309.50)	929.80	21,565.00	20,635.20	4.3
10-450-135 DEP. HEALTH/DENTAL	.00	1,548.95	9,080.00	7,531.05	17.1
10-450-136 MEDICAL BENEFIT ALLOWANCE	.00	.00	1,500.00	1,500.00	.0
10-450-141 UNEMPLOYMENT INSURANCE	30.66	88.75	207.00	118.25	42.9
10-450-142 WORKERS' COMPENSATION	.00	.00	3,500.00	3,500.00	.0
10-450-143 SOCIAL SECURITY MATCH	500.63	950.82	6,427.00	5,476.18	14.8
10-450-144 MEDICARE MATCH	117.07	222.36	1,505.00	1,282.64	14.8
10-450-145 FAMILI BENEFIT (GLC)	30.77	58.07	466.00	407.93	12.5
10-450-211 OFFICE SUPPLIES	.00	.00	1,500.00	1,500.00	.0
10-450-220 OPERATING SUPPLIES	.00	533.38	5,000.00	4,466.62	10.7
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	.00	.00	1,500.00	1,500.00	.0
10-450-237 BUILDING MAINTENANCE	1,424.52	720.52	10,000.00	9,279.48	7.2
10-450-238 MINOR/MISC FURNISHINGS	.00	790.00	2,000.00	1,210.00	39.5
10-450-239 MINOR INFRASTRUCTURE MAINT	.00	.00	2,000.00	2,000.00	.0
10-450-250 BACKFLOW MAINTENANCE	.00	.00	600.00	600.00	.0
10-450-312 COMPUTER SERVICES	867.68	2,976.88	12,000.00	9,023.12	24.8
10-450-320 MARKETING	.00	.00	5,000.00	5,000.00	.0
10-450-341 ELECTRIC UTILITY	2,593.50	3,833.77	9,732.00	5,898.23	39.4
10-450-342 SEWER UTILITY	.00	153.09	4,833.00	4,679.91	3.2
10-450-343 WATER UTILITY	.00	.00	1,120.00	1,120.00	.0
10-450-344 TELEPHONE/INTERNET/TV UTILITY	1,031.63	1,904.53	6,833.00	4,928.47	27.9
10-450-345 NATURAL GAS UTILITY	2,105.95	3,155.77	5,318.00	2,162.23	59.3
10-450-346 COPIER LEASE & MAIN	5.95	5.95	.00	(5.95)	.0
10-450-350 MAINTENANCE AGREEMENT	.00	.00	5,800.00	5,800.00	.0
10-450-352 AUDIT	.00	.00	1,190.00	1,190.00	.0
10-450-355 PURCHASED PROFESSIONAL SERV.	.00	370.05	5,800.00	5,429.95	6.4
10-450-370 TRAINING/TRAVEL	.00	.00	300.00	300.00	.0
10-450-513 PROPERTY/CASUALTY INSURANCE	.00	.00	12,000.00	12,000.00	.0
10-450-755 EXERCISE EQUIPMENT	.00	.00	6,000.00	6,000.00	.0
10-450-869 SUMMER CAMP	.00	.00	30,000.00	30,000.00	.0
10-450-870 CONTINGENCY - GL CENTER	.00	.00	500.00	500.00	.0
TOTAL GRAND LAKE CENTER EXPENDITUR	16,783.00	34,197.50	287,831.00	253,633.50	11.9

TOWN OF GRAND LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>PARKS</u>					
10-452-220 RESTROOM OPERATING SUPPLIES	484.07	1,093.67	27,000.00	25,906.33	4.1
10-452-221 LAWN SUPPLIES	.00	.00	10,000.00	10,000.00	.0
10-452-236 SAND & DREDGE	.00	.00	5,000.00	5,000.00	.0
10-452-237 BUILDING MAINTENANCE	150.00	150.00	35,000.00	34,850.00	.4
10-452-238 DOCK MAINTENANCE	.00	.00	20,000.00	20,000.00	.0
10-452-239 MISCELLANEOUS MAINTENANCE	.00	.00	5,000.00	5,000.00	.0
10-452-243 BENCHES/PLANTERS/FENCES	.00	.00	5,000.00	5,000.00	.0
10-452-244 THOMASSON PARK MAINTENANCE	.00	.00	1,000.00	1,000.00	.0
10-452-248 IRRIGATION SYSTEM MAINTENANCE	.00	.00	5,000.00	5,000.00	.0
10-452-250 BACKFLOW MAINTENANCE	.00	.00	3,000.00	3,000.00	.0
10-452-319 MISCELLANEOUS SERVICES	.00	500.00	3,000.00	2,500.00	16.7
10-452-341 ELECTRIC UTILITY	2,754.00	2,860.29	12,369.00	9,508.71	23.1
10-452-342 SEWER UTILITY	.00	446.51	628.00	181.49	71.1
10-452-343 WATER UTILITY	2,240.00	2,240.00	15,594.00	13,354.00	14.4
10-452-345 NATURAL GAS UTILITY	2,019.55	3,306.27	8,744.00	5,437.73	37.8
10-452-450 PARK IMPROVEMENTS	.00	.00	5,000.00	5,000.00	.0
10-452-870 CONTINGENCY - PARKS	.00	.00	1,000.00	1,000.00	.0
TOTAL PARKS	7,647.62	10,596.74	162,335.00	151,738.26	6.5
<u>DEPARTMENT 460</u>					
10-460-750 FIREWORKS	.00	.00	30,000.00	30,000.00	.0
10-460-880 ICE RINK	.00	.00	2,000.00	2,000.00	.0
TOTAL DEPARTMENT 460	.00	.00	32,000.00	32,000.00	.0
<u>ADMIN CERTIFICATE OF PARTICIPA</u>					
10-815-982 LAND ACQUISITION - PRINCIPAL	.00	.00	100,000.00	100,000.00	.0
10-815-983 LAND ACQUISITION-INTEREST	.00	.00	31,176.00	31,176.00	.0
TOTAL ADMIN CERTIFICATE OF PARTICIPA	.00	.00	131,176.00	131,176.00	.0
<u>ADMIN CAPITAL</u>					
10-915-922 ADMIN CAPITAL EXPENDITURES	.00	.00	97,000.00	97,000.00	.0
10-915-923 TOWN HALL CAPITAL OUTLAY	.00	.00	30,000.00	30,000.00	.0
10-915-950 SPACE TO CREATE EXPENDITURES	999,212.35	1,116,556.38	4,537,000.00	3,420,443.62	24.6
TOTAL ADMIN CAPITAL	999,212.35	1,116,556.38	4,664,000.00	3,547,443.62	23.9

TOWN OF GRAND LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>PUBLIC WORKS CAPITAL</u>					
10-931-910 CAPITAL EQUIPMENT PURCHASE	58,876.61	58,876.61	80,000.00	21,123.39	73.6
10-931-921 PAVING	.00	.00	20,000.00	20,000.00	.0
10-931-922 DRAINAGE	.00	.00	30,000.00	30,000.00	.0
TOTAL PUBLIC WORKS CAPITAL	58,876.61	58,876.61	130,000.00	71,123.39	45.3
<u>PARKS CAPITAL</u>					
10-952-971 PARK IMPROVEMENTS	.00	.00	50,000.00	50,000.00	.0
TOTAL PARKS CAPITAL	.00	.00	50,000.00	50,000.00	.0
TOTAL FUND EXPENDITURES	1,447,165.36	1,835,094.04	9,532,295.00	7,697,200.96	19.3
NET REVENUE OVER EXPENDITURES	(552,005.04)	(698,028.07)	(100,541.00)	597,487.07	(694.3)

TOWN OF GRAND LAKE
BALANCE SHEET
FEBRUARY 28, 2026

WATER FUND

<u>ASSETS</u>			
20-100000	CASH IN COMBINED CASH FUND	137,235.75	
20-102000	CSAFE	476.37	
20-109100	COLOTRUST	11,122.32	
20-117000	ACCTS RECEIVABLE/WATER SALES	(24,163.47)	
	TOTAL ASSETS		124,670.97
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
20-200000	ACCOUNTS PAYABLE GENERAL	5,166.47	
20-219100	FLEX MEDICAL	566.68	
	TOTAL LIABILITIES		5,733.15
	UNAPPROPRIATED FUND BALANCE:		
	REVENUE OVER EXPENDITURES - YTD	118,937.82	
	BALANCE - CURRENT DATE	118,937.82	
	TOTAL FUND EQUITY		118,937.82
	TOTAL LIABILITIES AND EQUITY		124,670.97

TOWN OF GRAND LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	%
<u>WATER REVENUES</u>					
20-344-100 WATER SALES	(310.00)	194,841.31	757,788.00	562,946.69	25.7
20-344-110 TAP FEES - CAPITAL	.00	.00	39,000.00	39,000.00	.0
20-344-120 RESALE METERS INCOME	.00	.00	5,000.00	5,000.00	.0
20-344-140 INTEREST REVENUE	5,482.49	11,598.69	50,000.00	38,401.31	23.2
20-344-190 BULK WATER PERMITS	.00	.00	800.00	800.00	.0
TOTAL WATER REVENUES	5,172.49	206,440.00	852,588.00	646,148.00	24.2
TOTAL FUND REVENUE	5,172.49	206,440.00	852,588.00	646,148.00	24.2

TOWN OF GRAND LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>WATER OPERATIONS</u>					
20-430-100	16,125.28	32,250.56	300,635.00	268,384.44	10.7
20-430-103	361.03	872.48	2,000.00	1,127.52	43.6
20-430-105	.00	.00	3,000.00	3,000.00	.0
20-430-111	1,400.00	2,800.00	18,200.00	15,400.00	15.4
20-430-132	1,340.91	2,741.85	26,051.00	23,309.15	10.5
20-430-133	(309.50)	2,477.48	51,075.00	48,597.52	4.9
20-430-135	.00	1,549.90	20,430.00	18,880.10	7.6
20-430-136	.00	.00	4,000.00	4,000.00	.0
20-430-141	37.47	159.36	651.00	491.64	24.5
20-430-142	.00	.00	42,000.00	42,000.00	.0
20-430-143	1,161.53	2,336.10	20,189.00	17,852.90	11.6
20-430-144	271.65	546.35	4,723.00	4,176.65	11.6
20-430-145	33.89	69.32	1,465.00	1,395.68	4.7
20-430-210	.00	1,084.65	1,500.00	415.35	72.3
20-430-211	.00	.00	2,500.00	2,500.00	.0
20-430-215	462.00	922.75	9,000.00	8,077.25	10.3
20-430-220	.00	.00	2,500.00	2,500.00	.0
20-430-221	50.00	100.00	20,000.00	19,900.00	.5
20-430-222	.00	134.36	1,500.00	1,365.64	9.0
20-430-223	.00	.00	600.00	600.00	.0
20-430-225	.00	.00	500.00	500.00	.0
20-430-227	.00	.00	800.00	800.00	.0
20-430-228	.00	.00	1,000.00	1,000.00	.0
20-430-231	.00	.00	4,000.00	4,000.00	.0
20-430-232	.00	.00	3,000.00	3,000.00	.0
20-430-233	.00	.00	5,000.00	5,000.00	.0
20-430-234	.00	3,220.00	3,500.00	280.00	92.0
20-430-235	.00	.00	1,000.00	1,000.00	.0
20-430-237	.00	.00	1,000.00	1,000.00	.0
20-430-238	225.00	14,263.46	25,000.00	10,736.54	57.1
20-430-239	.00	.00	150.00	150.00	.0
20-430-240	.00	.00	3,000.00	3,000.00	.0
20-430-241	266.70	266.70	4,000.00	3,733.30	6.7
20-430-251	.00	.00	150.00	150.00	.0
20-430-252	.00	928.18	.00	(928.18)	.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	.00	700.00	700.00	.0
20-430-317	100.00	200.00	1,800.00	1,600.00	11.1
20-430-318	.00	.00	3,000.00	3,000.00	.0
20-430-319	.00	.00	100.00	100.00	.0
20-430-320	85.00	170.00	4,000.00	3,830.00	4.3
20-430-321	2,144.48	9,538.96	17,000.00	7,461.04	56.1
20-430-330	.00	.00	100.00	100.00	.0
20-430-341	6,649.06	9,806.86	31,000.00	21,193.14	31.6
20-430-344	502.92	569.26	3,100.00	2,530.74	18.4
20-430-345	493.60	493.60	5,100.00	4,606.40	9.7
20-430-351	.00	.00	600.00	600.00	.0
20-430-352	.00	.00	3,400.00	3,400.00	.0
20-430-354	.00	.00	5,000.00	5,000.00	.0
20-430-355	.00	.00	400.00	400.00	.0

TOWN OF GRAND LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

		WATER FUND				
		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
20-430-370	TRAINING/TRAVEL	.00	.00	2,000.00	2,000.00	.0
20-430-513	PROPERTY/CASUALTY INSURANCE	.00	.00	17,000.00	17,000.00	.0
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		31,401.02	87,502.18	696,619.00	609,116.82	12.6
<u>WATER DEBT SERVICE</u>						
20-830-640	DWRF LOAN - PRINCIPAL	.00	.00	74,282.00	74,282.00	.0
20-830-645	DWRF LOAN - INTEREST	.00	.00	20,506.00	20,506.00	.0
TOTAL WATER DEBT SERVICE		.00	.00	94,788.00	94,788.00	.0
TOTAL FUND EXPENDITURES		31,401.02	87,502.18	791,407.00	703,904.82	11.1
NET REVENUE OVER EXPENDITURES		(26,228.53)	118,937.82	61,181.00	(57,756.82)	194.4

TOWN OF GRAND LAKE
BALANCE SHEET
FEBRUARY 28, 2026

MARINA FUND

<u>ASSETS</u>			
40-100000	CASH IN COMBINED CASH FUND	(	22,868.58)
40-109100	COLOTRUST		3,035.05
			3,035.05
	TOTAL ASSETS		(19,833.53)
			(19,833.53)
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
40-200000	ACCOUNTS PAYABLE GENERAL	(	349.23)
			349.23
	TOTAL LIABILITIES		(349.23)
			(349.23)
	UNAPPROPRIATED FUND BALANCE:		
	REVENUE OVER EXPENDITURES - YTD	(	19,484.30)
			19,484.30
	BALANCE - CURRENT DATE	(	19,484.30)
			19,484.30
	TOTAL FUND EQUITY		(19,484.30)
			(19,484.30)
	TOTAL LIABILITIES AND EQUITY		(19,833.53)
			(19,833.53)

TOWN OF GRAND LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

MARINA FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	%
<u>MARINA REVENUES</u>					
40-344-113 RENTALS (NON-TAXABLE)	.00	.00	375,000.00	375,000.00	.0
40-344-115 TOURS	.00	.00	75,000.00	75,000.00	.0
40-344-120 BUILDING SPACE RENTAL	.00	.00	4,350.00	4,350.00	.0
40-344-145 KAYAK SLIP RENTAL	.00	.00	3,600.00	3,600.00	.0
40-344-155 SUP SLIP RENTAL	.00	(1,950.00)	4,600.00	6,550.00	(42.4)
40-344-170 INTEREST EARNED	1,434.58	3,035.05	8,000.00	4,964.95	37.9
40-344-180 BOAT DAMAGE	.00	.00	1,000.00	1,000.00	.0
40-344-200 SALE OF ASSETS	.00	.00	27,000.00	27,000.00	.0
TOTAL MARINA REVENUES	1,434.58	1,085.05	498,550.00	497,464.95	.2
TOTAL FUND REVENUE	1,434.58	1,085.05	498,550.00	497,464.95	.2

TOWN OF GRAND LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

MARINA FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>MARINA OPERATIONS</u>					
40-460-100 GROSS WAGES - MARINA	.00	.00	75,000.00	75,000.00	.0
40-460-103 OT/COMP TIME BUYOUT	.00	.00	8,000.00	8,000.00	.0
40-460-105 BONUS	.00	.00	4,000.00	4,000.00	.0
40-460-110 GROSS WAGES-MARINA PT/SEASONAL	5,769.60	11,539.20	140,080.00	128,540.80	8.2
40-460-132 ICMA TOWN PAID BENEFIT	.00	.00	6,960.00	6,960.00	.0
40-460-133 HEALTH/DENTAL - EMPLOYEE	.00	.00	22,700.00	22,700.00	.0
40-460-136 MEDICAL BENEFIT ALLOWANCE	.00	.00	2,000.00	2,000.00	.0
40-460-141 UNEMPLOYMENT INSURANCE	18.92	65.08	454.00	388.92	14.3
40-460-142 WORKERS' COMPENSATION	.00	.00	37,000.00	37,000.00	.0
40-460-143 SOCIAL SECURITY MATCH	357.72	715.44	14,079.00	13,363.56	5.1
40-460-144 MEDICARE MATCH	83.66	167.32	3,293.00	3,125.68	5.1
40-460-145 FAMILI BENEFIT	.00	.00	1,022.00	1,022.00	.0
40-460-211 OFFICE SUPPLIES	.00	.00	1,000.00	1,000.00	.0
40-460-214 SMALL EQUIP/COMP HRDWARE	.00	.00	500.00	500.00	.0
40-460-222 SHOP SUPPLIES	.00	.00	2,000.00	2,000.00	.0
40-460-223 BOAT SUPPLIES	.00	.00	1,500.00	1,500.00	.0
40-460-227 TOOLS	.00	.00	750.00	750.00	.0
40-460-231 FUEL	.00	.00	12,000.00	12,000.00	.0
40-460-233 EQUIPMENT (BOAT) MAINTENANCE	2,339.70	2,339.70	15,000.00	12,660.30	15.6
40-460-237 BUILDING/FACILITY MAINTENANCE	.00	.00	20,000.00	20,000.00	.0
40-460-312 COMPUTER SERVICES	1,588.32	2,532.96	4,000.00	1,467.04	63.3
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	.00	.00	700.00	700.00	.0
40-460-330 BANK/CREDIT CARD FEES	128.05	128.05	8,000.00	7,871.95	1.6
40-460-341 ELECTRIC UTILITY	317.30	409.00	1,100.00	691.00	37.2
40-460-342 SEWER UTILITY	.00	1,443.02	600.00	(843.02)	240.5
40-460-343 WATER UTILITY	480.00	480.00	588.00	108.00	81.6
40-460-344 TELEPHONE/INTERNET UTILITY	571.05	749.58	1,800.00	1,050.42	41.6
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	.00	1,000.00	1,000.00	.0
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	.00	.00	1,700.00	1,700.00	.0
40-460-513 PROPERTY/CASUALTY INSURANCE	.00	.00	5,200.00	5,200.00	.0
40-460-514 POSITION BONDS	.00	.00	300.00	300.00	.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	11,654.32	20,569.35	407,977.00	387,407.65	5.0
<u>MARINA CAPITAL</u>					
40-960-610 CAPITAL EQUIPMENT	.00	.00	89,250.00	89,250.00	.0
TOTAL MARINA CAPITAL	.00	.00	89,250.00	89,250.00	.0

TOWN OF GRAND LAKE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

MARINA FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
TOTAL FUND EXPENDITURES	11,654.32	20,569.35	497,227.00	476,657.65	4.1
NET REVENUE OVER EXPENDITURES	(10,219.74)	(19,484.30)	1,323.00	20,807.30	(1472.

TOWN OF GRAND LAKE
 BALANCE SHEET
 FEBRUARY 28, 2026

PAY-AS-YOU-THROW FUND

<u>ASSETS</u>		
50-100000	CASH IN COMBINED CASH FUND	(719.35)
	TOTAL ASSETS	(719.35)
<u>LIABILITIES AND EQUITY</u>		
	UNAPPROPRIATED FUND BALANCE:	
	REVENUE OVER EXPENDITURES - YTD	(719.35)
	BALANCE - CURRENT DATE	(719.35)
	TOTAL FUND EQUITY	(719.35)
	TOTAL LIABILITIES AND EQUITY	(719.35)

TOWN OF GRAND LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

PAY-AS-YOU-THROW FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	%	
<u>PAYT REVENUES</u>						
50-344-110	PAYT BAGS: DIRECT SALES (T)	80.00	180.00	4,000.00	3,820.00	4.5
50-344-111	PAYT TAX	.00	.00	368.00	368.00	.0
50-344-115	PAYT BAGS: VENDOR PUR (NT)	.00	4,230.00	80,000.00	75,770.00	5.3
	TOTAL PAYT REVENUES	80.00	4,410.00	84,368.00	79,958.00	5.2
	TOTAL FUND REVENUE	80.00	4,410.00	84,368.00	79,958.00	5.2

TOWN OF GRAND LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

PAY-AS-YOU-THROW FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%	
<u>PAYT OPERATIONS</u>						
50-470-200	PAYT BAGS FOR RESALE	.00	.00	3,000.00	3,000.00	.0
50-470-250	PAYT COGS - BAGS	.00	.00	6,500.00	6,500.00	.0
50-470-300	DUMPSTER SERVICE	2,384.32	4,879.35	35,000.00	30,120.65	13.9
50-470-301	RECYCLING CONTRIBUTION	125.00	250.00	1,500.00	1,250.00	16.7
50-470-310	SITE LEASE	.00	.00	1.00	1.00	.0
50-470-315	SITE MAINTENANCE	.00	.00	35,000.00	35,000.00	.0
50-470-350	SALES TAX	.00	.00	368.00	368.00	.0
50-470-512	AUDIT	.00	.00	510.00	510.00	.0
50-470-870	CONTINGENCY	.00	.00	300.00	300.00	.0
	TOTAL PAYT OPERATIONS	2,509.32	5,129.35	82,179.00	77,049.65	6.2
	TOTAL FUND EXPENDITURES	2,509.32	5,129.35	82,179.00	77,049.65	6.2
	NET REVENUE OVER EXPENDITURES	(2,429.32)	(719.35)	2,189.00	2,908.35	(32.9)

TOWN OF GRAND LAKE
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

FUND 60

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	%
<u>SPACE TO CREATE GRAND LK REV</u>					
60-344-185 RENTAL INCOME - RESIDENTIAL	.00	.00	122,000.00	122,000.00	.0
60-344-195 RENTAL INCOME - COMMERCIAL	.00	.00	8,000.00	8,000.00	.0
TOTAL SPACE TO CREATE GRAND LK REV	.00	.00	130,000.00	130,000.00	.0
TOTAL FUND REVENUE	.00	.00	130,000.00	130,000.00	.0

TOWN OF GRAND LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

FUND 60

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>SPACE TO CREATE GRAND LK EXP</u>					
60-480-246 OPERATING - RESIDENTIAL	.00	.00	25,000.00	25,000.00	.0
60-480-248 OPERATING - COMMERCIAL	.00	.00	6,000.00	6,000.00	.0
60-480-356 PROPERTY MGMT - RESIDENTIAL	.00	.00	11,250.00	11,250.00	.0
60-480-358 PROPERTY MGMT - COMMERCIAL	.00	.00	1,250.00	1,250.00	.0
TOTAL SPACE TO CREATE GRAND LK EXP	.00	.00	43,500.00	43,500.00	.0
<u>DEPARTMENT 840</u>					
60-840-640 DEBT SERVICE - PRINCIPAL	.00	.00	10,000.00	10,000.00	.0
60-840-642 DEBT SERVICE - INTEREST	.00	.00	13,000.00	13,000.00	.0
60-840-870 RESERVES	.00	.00	1,350.00	1,350.00	.0
TOTAL DEPARTMENT 840	.00	.00	24,350.00	24,350.00	.0
TOTAL FUND EXPENDITURES	.00	.00	67,850.00	67,850.00	.0
NET REVENUE OVER EXPENDITURES	.00	.00	62,150.00	62,150.00	.0

TOWN OF GRAND LAKE
BALANCE SHEET
FEBRUARY 28, 2026

CAPITAL IMPROVEMENT FUND

ASSETS

90-100000	CASH IN COMBINED CASH FUND	(	19,756.40)
90-109100	COLOTRUST		5,204.39
90-117000	ACCOUNTS RECEIVABLE	(	33,759.47)
			48,311.48
	TOTAL ASSETS		(48,311.48)

LIABILITIES AND EQUITY

UNAPPROPRIATED FUND BALANCE:			
	REVENUE OVER EXPENDITURES - YTD	(	48,311.48)
			48,311.48)
	BALANCE - CURRENT DATE	(	48,311.48)
	TOTAL FUND EQUITY		(48,311.48)
	TOTAL LIABILITIES AND EQUITY		(48,311.48)

TOWN OF GRAND LAKE
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

CAPITAL IMPROVEMENT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	%
<u>CIF REVENUES</u>					
90-344-110 SALES & USE TAX 1%	48.00	29,263.13	580,000.00	550,736.87	5.1
90-344-140 INTEREST REVENUES	2,459.95	5,204.39	20,000.00	14,795.61	26.0
TOTAL CIF REVENUES	2,507.95	34,467.52	600,000.00	565,532.48	5.7
TOTAL FUND REVENUE	2,507.95	34,467.52	600,000.00	565,532.48	5.7

TOWN OF GRAND LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

CAPITAL IMPROVEMENT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>CAP IMP FUND OPERATIONS</u>					
90-431-870 CONTINGENCY	175.00	175.00	275.00	100.00	63.6
TOTAL CAP IMP FUND OPERATIONS	175.00	175.00	275.00	100.00	63.6
<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	.00	145,800.00	145,800.00	.0
TOTAL CAP IMP FUND DEBT SERVICE	.00	.00	275,800.00	275,800.00	.0
<u>CAP IMP FUND CAPITAL</u>					
90-931-200 CAPITAL PAVEMENT	.00	.00	250,000.00	250,000.00	.0
90-931-201 CAPITAL BOARDWALKS	.00	.00	50,000.00	50,000.00	.0
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
90-931-918 STREETScape- MISC.	.00	82,604.00	.00	(82,604.00)	.0
TOTAL CAP IMP FUND CAPITAL	.00	82,604.00	380,000.00	297,396.00	21.7
TOTAL FUND EXPENDITURES	175.00	82,779.00	656,075.00	573,296.00	12.6
NET REVENUE OVER EXPENDITURES	2,332.95	(48,311.48)	(56,075.00)	(7,763.52)	(86.2)

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	02/12/26	\$ 47,644
Paychex Payroll Taxes	02/13/26	\$ 19,121
ICMA Retirement	02/12/26	\$ 10,163
Paychex Payroll	02/26/26	\$ 56,194
Paychex Payroll Taxes	02/27/26	\$ 20,386
ICMA Retirement	2/27/2026	\$ 9,768

Bank Transfers

<u>From</u>	<u>To</u>	<u>Date</u>	<u>Amount</u>
UBB Money Market	Bank Midwest/CCB	02/12/26	\$ 89,459
UBB Money Market	UBB Operating	02/18/26	\$ 150,000
UBB Money Market	UBB Operating	02/24/26	\$ 100,000
UBB Money Market	Bank Midwest/CCB	02/27/26	\$ 98,173



Town of Grand Lake
February 2026 Financial Statements

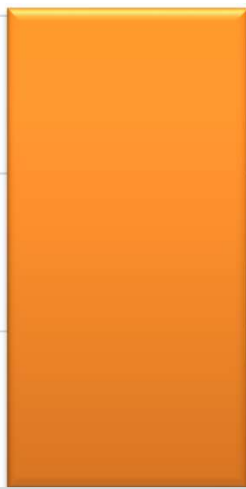
4% SALES TAX CASH FLOW REPORT
TOWN OF GRAND LAKE
FISCAL YEAR 2026

Sales Month	2026	2025	2024	2023	2022
January	\$ 116,861	\$ 122,366	\$ 117,972	\$ 110,248	\$ 106,350
February	\$ -	\$ 113,493	\$ 110,759	\$ 123,072	\$ 127,918
March	\$ -	\$ 131,781	\$ 118,874	\$ 115,936	\$ 151,941
April	\$ -	\$ 90,183	\$ 95,992	\$ 88,692	\$ 104,344
May	\$ -	\$ 183,247	\$ 174,513	\$ 163,725	\$ 172,788
June	\$ -	\$ 376,734	\$ 345,644	\$ 357,780	\$ 360,464
July	\$ -	\$ 492,500	\$ 481,419	\$ 492,768	\$ 472,409
August	\$ -	\$ 372,571	\$ 396,761	\$ 378,782	\$ 369,399
September	\$ -	\$ 341,814	\$ 314,945	\$ 328,788	\$ 324,475
October	\$ -	\$ 164,671	\$ 165,557	\$ 159,985	\$ 181,308
November	\$ -	\$ 103,041	\$ 99,969	\$ 100,490	\$ 100,997
December	\$ -	\$ 148,857	\$ 129,140	\$ 134,012	\$ 129,464
Total	\$ 116,861	\$ 2,641,257	\$ 2,551,546	\$ 2,554,277	\$ 2,601,855

YTD Comparison	2026	2025	2024	2023	2022
Annual Budget	\$ 2,619,354	\$ 2,384,727	\$ 2,337,968	\$ 2,337,968	\$ 2,461,018
YTD Actual	\$ 116,861	\$ 2,641,257	\$ 2,551,546	\$ 2,554,277	\$ 2,601,855
Year to Date % of Budget	4.46%	110.76%	109.14%	109.25%	105.72%
\$ Change from Prior Year to Date	\$ (5,506)	\$ 89,711	\$ (2,731)	\$ (47,578)	\$ 78,401
% Change from Prior Year to Date	-4.50%	3.52%	-0.11%	-1.83%	3.11%

4% SALES TAX REVENUE
General Fund
YTD as of January 2026

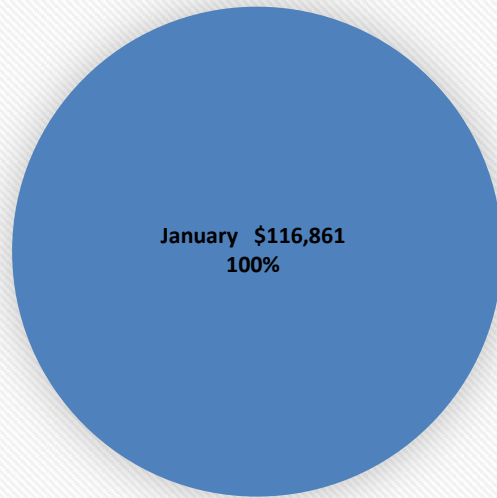
\$125,000
\$120,000
\$115,000
\$110,000
\$105,000
\$100,000
\$95,000



January

■ 2022 ■ 2023 ■ 2024 ■ 2025 ■ 2026

YTD Monthly Sales Tax Revenue as of January 2026 (4% Sales Tax)



■ January

1% SALES TAX CASH FLOW REPORT

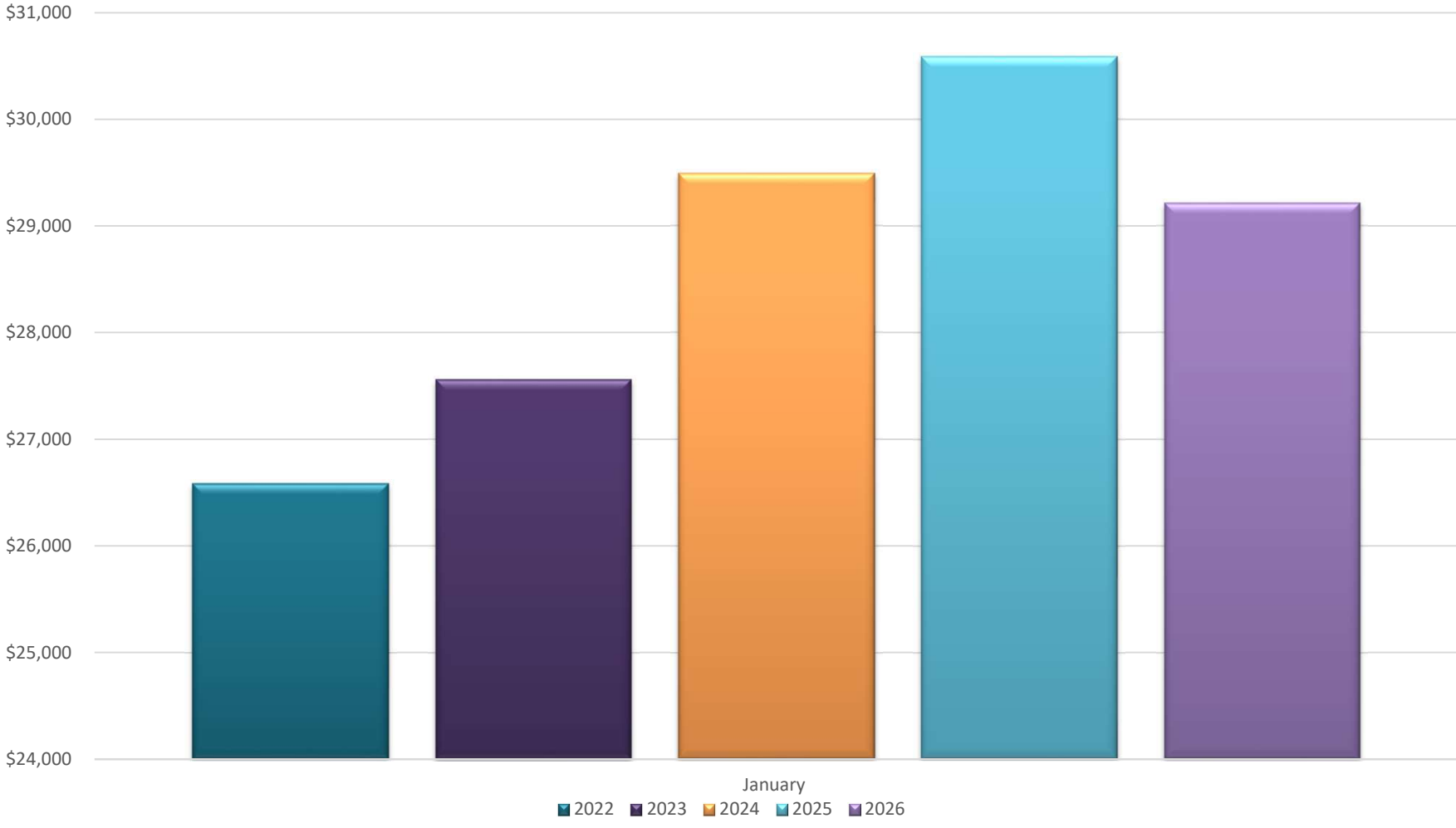
TOWN OF GRAND LAKE

FISCAL YEAR 2026

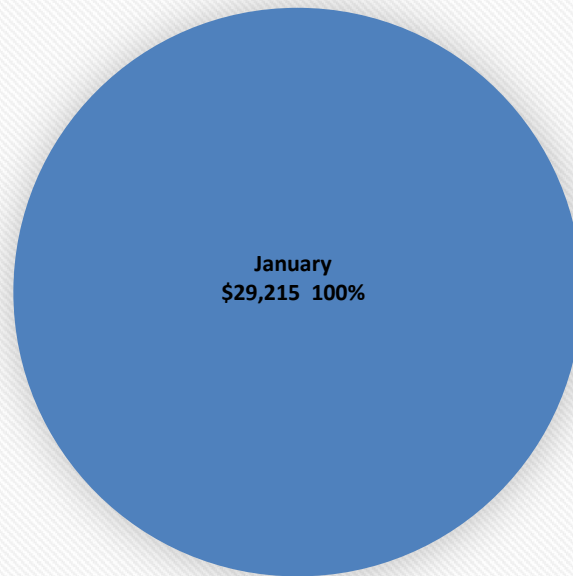
Sales Month	2026	2025	2024	2023	2022
January	\$ 29,215	\$ 30,592	\$ 29,493	\$ 27,562	\$ 26,587
February	\$ -	\$ 28,373	\$ 27,690	\$ 30,768	\$ 31,979
March	\$ -	\$ 32,945	\$ 29,719	\$ 28,984	\$ 37,985
April	\$ -	\$ 22,546	\$ 23,998	\$ 22,173	\$ 26,086
May	\$ -	\$ 45,812	\$ 43,628	\$ 40,931	\$ 43,197
June	\$ -	\$ 94,183	\$ 86,411	\$ 89,445	\$ 90,116
July	\$ -	\$ 123,125	\$ 120,355	\$ 123,192	\$ 118,102
August	\$ -	\$ 93,143	\$ 99,190	\$ 94,695	\$ 92,350
September	\$ -	\$ 85,453	\$ 78,736	\$ 82,197	\$ 81,119
October	\$ -	\$ 41,168	\$ 41,389	\$ 39,996	\$ 45,327
November	\$ -	\$ 25,760	\$ 24,992	\$ 25,122	\$ 25,249
December	\$ -	\$ 37,214	\$ 32,285	\$ 33,503	\$ 32,366
Total	\$ 29,215	\$ 660,314	\$ 637,886	\$ 638,569	\$ 650,464

YTD Comparison	2026	2025	2024	2023	2022
Annual Budget	\$ 580,000	\$ 580,000	\$ 580,000	\$ 584,250	\$ 615,252
YTD Actual	\$ 29,215	\$ 660,314	\$ 637,886	\$ 638,569	\$ 650,464
Year to Date % of Budget	5.04%	113.85%	109.98%	109.30%	105.72%
\$ Change from Prior Year to Date	\$ (1,376)	\$ 22,428	\$ (683)	\$ (11,895)	\$ 19,600
% Change from Prior Year to Date	-4.50%	3.52%	-0.11%	-1.83%	3.11%

1% SALES TAX REVENUE
Capital Improvement Fund
YTD as of January 2026



YTD Monthly Sales Tax Revenue as of January 2026 (1% Sales Tax)



■ January