



Town of Grand Lake

March 2024 Sales Tax Reports & April 2024 Financials

**4% SALES TAX CASH FLOW REPORT:
TOWN OF GRAND LAKE
FISCAL YEAR 2023**

| Sales Month | 2024 | 2023 | 2022 | 2021 | 2020 |
|-------------|-----------|-----------|-----------|-----------|-----------|
| January | \$117,972 | \$110,248 | \$106,350 | \$114,888 | \$77,149 |
| February | \$110,759 | \$123,072 | \$127,918 | \$105,125 | \$80,166 |
| March | \$118,874 | \$115,936 | \$151,941 | \$126,469 | \$60,184 |
| April | | \$88,692 | \$104,344 | \$110,867 | \$49,912 |
| May | | \$163,725 | \$172,788 | \$164,901 | \$104,689 |
| June | | \$357,780 | \$360,464 | \$377,346 | \$277,913 |
| July | | \$492,768 | \$472,409 | \$442,768 | \$346,264 |
| August | | \$378,782 | \$369,399 | \$370,626 | \$335,005 |
| September | | \$328,788 | \$324,475 | \$304,337 | \$318,513 |
| October | | \$159,985 | \$181,308 | \$164,428 | \$118,313 |
| November | | \$100,490 | \$100,997 | \$109,224 | \$85,868 |
| December | | \$134,012 | \$129,464 | \$132,476 | \$125,334 |

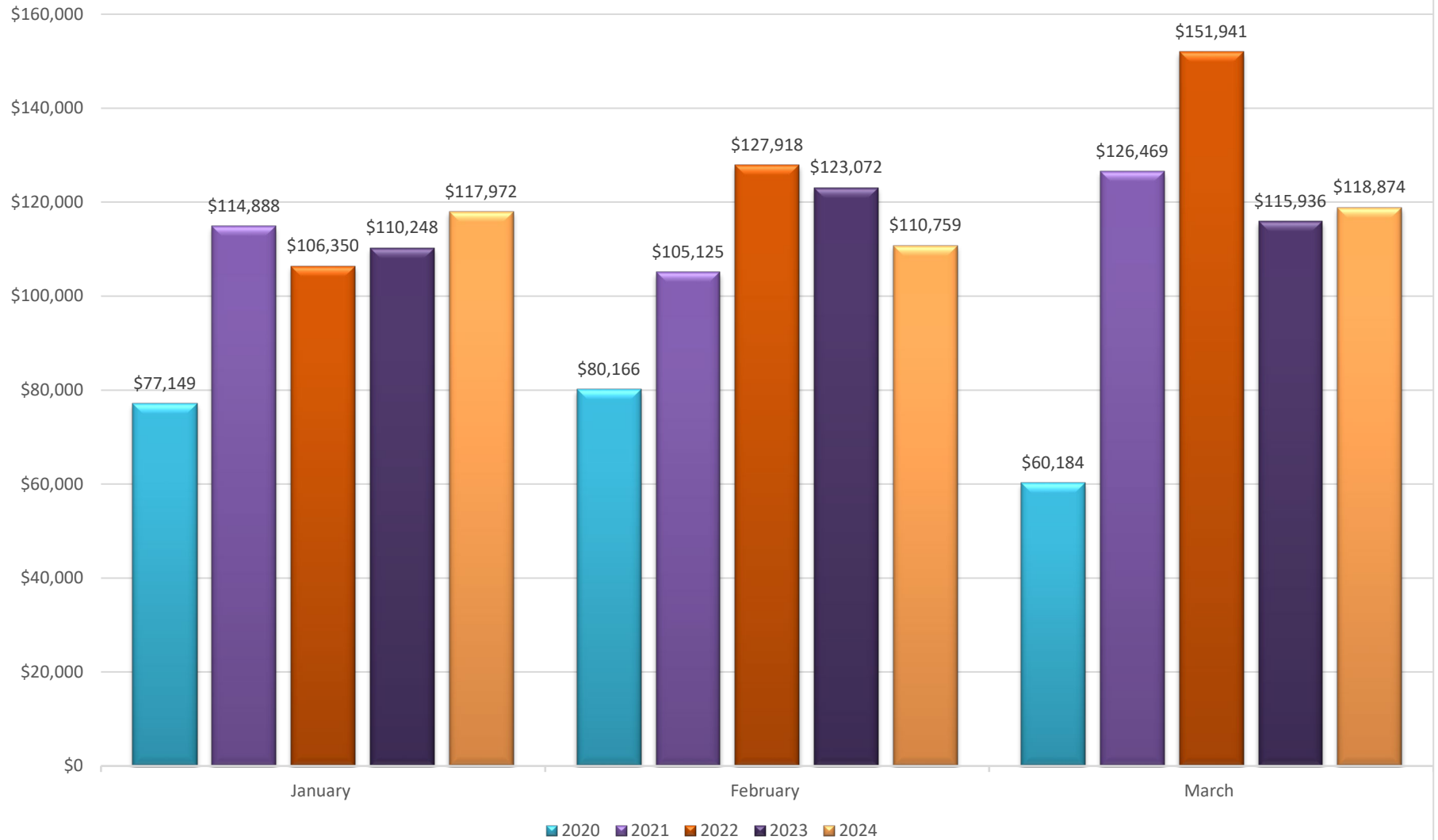
YEAR TO DATE CASH FLOW COMPARISON

| | Year to Date Total | Percent of Budget | Percent change from previous Year to Date | Dollar change from previous Year to Date | Budgeted Amount |
|-------------|--------------------|-------------------|---|--|-----------------|
| 2024 | \$347,605 | 14.87% | -0.47% | \$ (1,650.00) | \$2,337,968 |
| 2023 | \$349,255 | 14.94% | -9.57% | \$ (36,952.66) | \$2,337,968 |
| 2022 | \$386,208 | 15.69% | 11.47% | \$ 39,725.50 | \$2,461,018 |
| 2021 | \$346,483 | 19.89% | 59.30% | \$ 128,983.48 | \$1,741,825 |
| 2020 | \$217,499 | 13.11% | 269.06% | \$ 158,566.20 | \$1,659,230 |

4% SALES TAX CASH FLOW 2024

General Fund

YTD through March



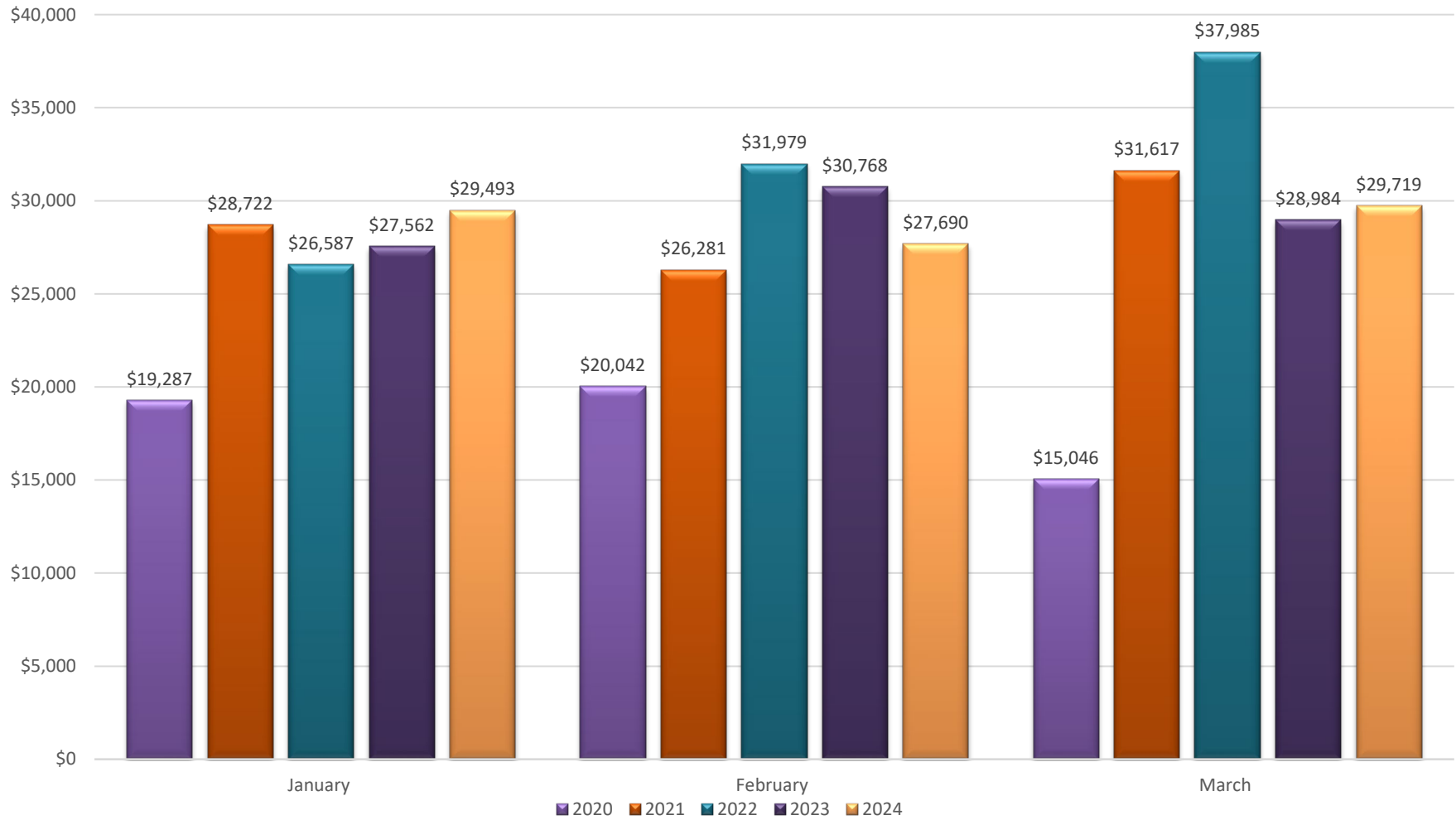
1% SALES TAX CASH FLOW REPORT:
TOWN OF GRAND LAKE
FISCAL YEAR 2023

| 1 % Sales Tax Month | 2024 | 2023 | 2022 | 2021 | 2020 |
|----------------------------|-------------|-------------|-------------|-------------|-------------|
| January | \$29,493 | \$27,562 | \$26,587 | \$28,722 | \$19,287 |
| February | \$27,690 | \$30,768 | \$31,979 | \$26,281 | \$20,042 |
| March | \$29,719 | \$28,984 | \$37,985 | \$31,617 | \$15,046 |
| April | | \$22,173 | \$26,086 | \$27,717 | \$12,478 |
| May | | \$40,931 | \$43,197 | \$41,225 | \$26,172 |
| June | | \$89,445 | \$90,116 | \$94,336 | \$69,478 |
| July | | \$123,192 | \$118,102 | \$110,692 | \$86,566 |
| August | | \$94,695 | \$92,350 | \$92,656 | \$83,751 |
| September | | \$82,197 | \$81,119 | \$76,084 | \$79,628 |
| October | | \$39,996 | \$45,327 | \$41,107 | \$29,578 |
| November | | \$25,122 | \$25,249 | \$27,306 | \$21,467 |
| December | | \$33,503 | \$32,366 | \$33,119 | \$31,333 |

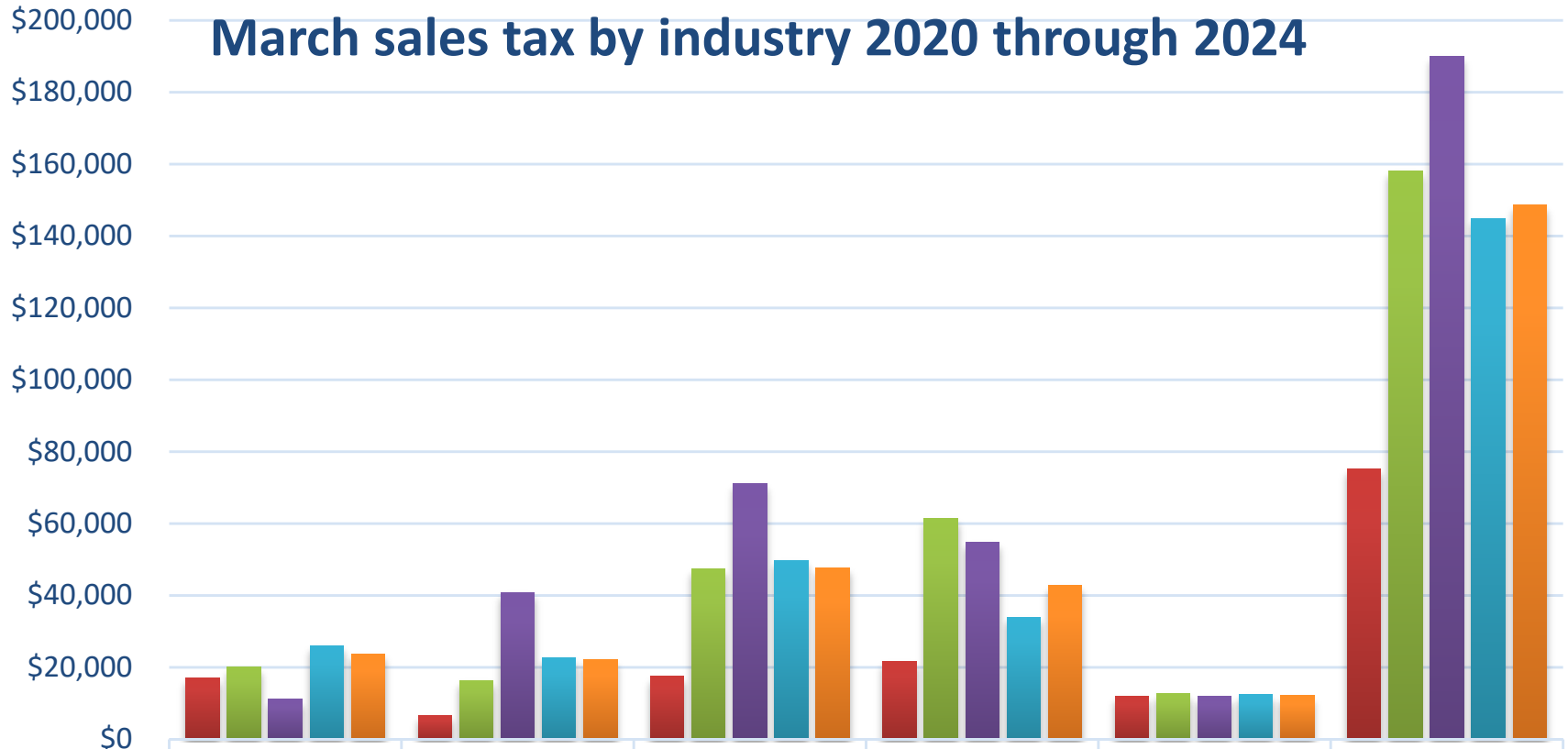
YEAR TO DATE CASH FLOW COMPARISON

| | Year to Date Total | Percent of Budget | Percent change from previous Year to Date | Dollar change from previous Year to Date | Budgeted Amount |
|-------------|---------------------------|--------------------------|--|---|------------------------|
| 2024 | \$86,901 | 14.98% | -0.47% | \$ (413) | \$580,000.00 |
| 2023 | \$87,314 | 14.94% | -9.57% | \$ (9,238) | \$584,250.00 |
| 2022 | \$96,552 | 15.69% | 11.47% | \$ 9,931 | \$615,252.00 |
| 2021 | \$86,621 | 19.91% | 59.30% | \$ 32,246 | \$435,000.00 |
| 2020 | \$54,375 | 12.20% | 269.60% | \$ 39,663 | \$445,635.00 |

1% SALES TAX CASH FLOW 2024 Capital Improvement Fund YTD through March



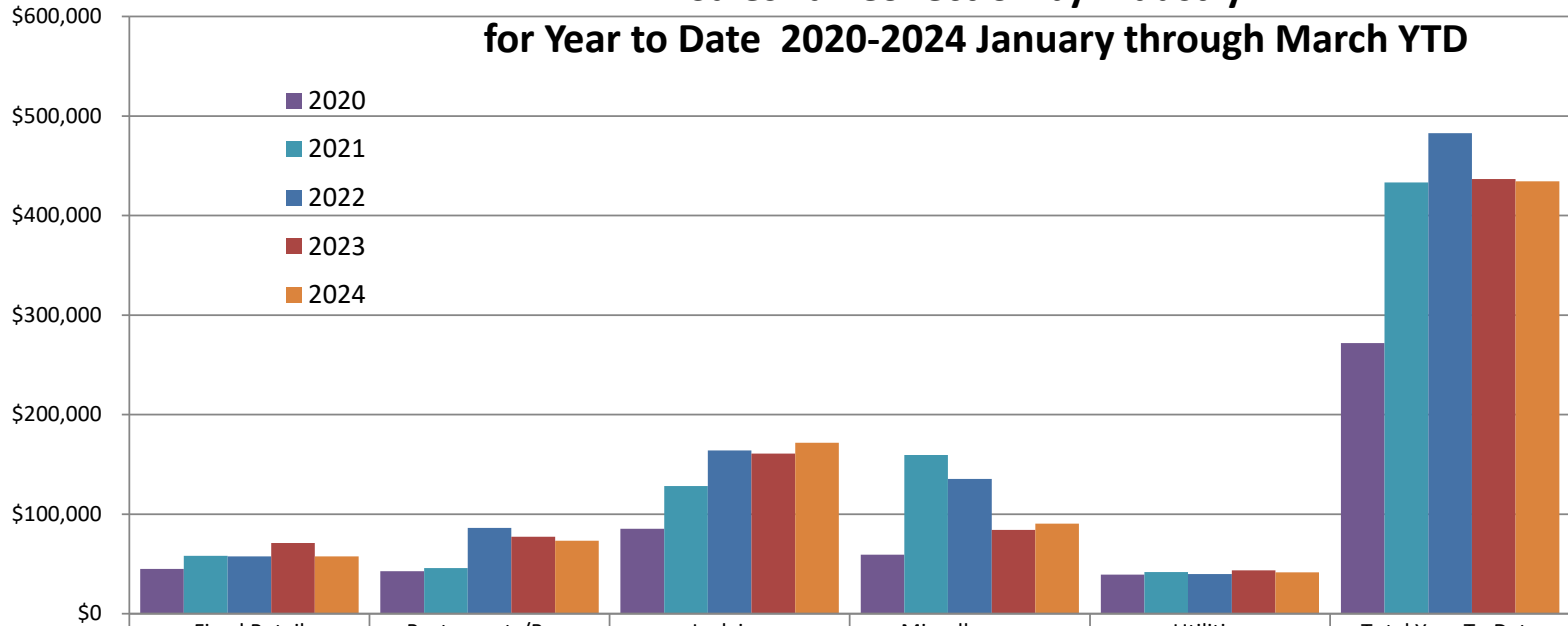
March sales tax by industry 2020 through 2024



| | Fixed Retail | Restaurants/Bars | Lodging | Miscellaneous | Utilities | |
|------|--------------|------------------|----------|---------------|-----------|-----------|
| 2020 | \$17,082 | \$6,714 | \$17,508 | \$21,806 | \$12,119 | \$75,230 |
| 2021 | \$20,048 | \$16,372 | \$47,339 | \$61,562 | \$12,765 | \$158,086 |
| 2022 | \$11,129 | \$40,733 | \$71,243 | \$54,935 | \$11,886 | \$189,926 |
| 2023 | \$26,128 | \$22,615 | \$49,716 | \$33,947 | \$12,514 | \$144,920 |
| 2024 | \$23,725 | \$22,124 | \$47,652 | \$42,945 | \$12,147 | \$148,593 |

TOWN OF GRAND LAKE Sales Tax Collection by Industry

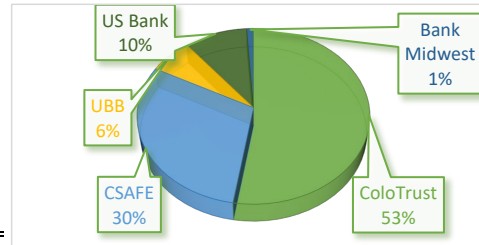
for Year to Date 2020-2024 January through March YTD



| | Fixed Retail | Restaurants/Bars | Lodging | Miscellaneous | Utilities | Total Year To Date |
|------|--------------|------------------|-----------|---------------|-----------|--------------------|
| 2020 | \$45,057 | \$42,709 | \$85,320 | \$59,420 | \$39,371 | \$271,874 |
| 2021 | \$58,044 | \$45,705 | \$128,193 | \$159,354 | \$41,811 | \$433,104 |
| 2022 | \$57,493 | \$86,173 | \$163,996 | \$135,288 | \$39,830 | \$482,763 |
| 2023 | \$70,981 | \$77,242 | \$160,810 | \$84,048 | \$43,498 | \$436,572 |
| 2024 | \$57,526 | \$73,279 | \$171,669 | \$90,351 | \$41,681 | \$434,506 |

BANK CASH BALANCES

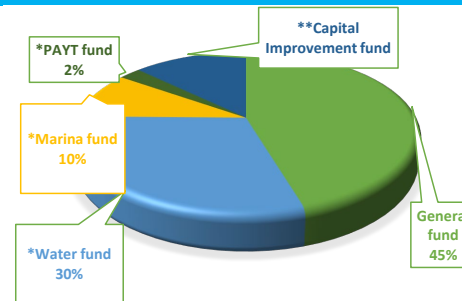
| Bank | Amount |
|---------------------|------------------------------|
| ColoTrust | \$3,926,817 |
| CSAFE | \$2,252,780 |
| UBB | \$488,606 |
| US Bank | \$724,649 |
| Bank Midwest | \$77,573 |
| TOTAL CASH * | <u>\$7,470,425.00</u> |



*a portion of the funds are committed or restricted. Funds are also allocated to certain funds - see below

FUND BALANCES

| | |
|----------------------------|-------------------------------|
| General fund | \$ 3,377,551 |
| *Water fund | \$ 2,225,564 |
| *Marina fund | \$ 704,595 |
| *PAYT fund | \$ 182,618 |
| **Capital Improvement fund | \$ 953,660 |
| TOTAL | <u>\$ 7,443,987.40</u> |



*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 | \$ 119,256.89 | committed fund for the Grand Lake Cemetery |
| Conservation Trust Funds | \$ 46,073.26 | funds from State Lottery restricted for Parks & Open Space funds from building permit fees and nightly rental license |
| Attainable Housing Fund | \$ 282,006.22 | restricted for attainable housing |
| Emergency Reserves | \$ 80,400.00 | TABOR Requirement |
| Sales Tax Bond Required Reserves | \$ 280,500.00 | Streetscape bond requirement (CIP Fund) |
| TOTAL | <u>\$ 808,236.37</u> | balances are adjusted at year end during audit |

LIABILITIES over \$50K

| | | |
|------------------------------------|-------------------------------|--|
| Certificate of Participation (GF) | \$ 1,299,937.00 | issued to finance the acquisition of land |
| Drinking Water Revolving Fund (WF) | \$ 1,187,968.57 | construction of an underground water storage tank in 2018 |
| Sales Tax Bonds (CIP Fund) | \$ 3,215,000.00 | construction of streets, sidewalks, drainage and other street-related improvements |
| TOTAL | <u>\$ 5,702,905.57</u> | |

Town of Grand Lake Pre Pairs and Transfer

| Company | Date | Amount |
|------------------------------|-------------|---------------|
| Cirsa WC | 4/1/2024 | \$ 28,238.58 |
| Cirsa Property | 4/1/2024 | \$ 15,677.41 |
| Paychex Payroll | 4/15/2024 | \$ 41,619.14 |
| Paychex Payroll Taxes | 4/15/2024 | \$ 16,458.08 |
| ICMA Retirement | 4/15/2024 | \$ 7,581.47 |
| Paychex Payroll | 4/30/2024 | \$ 42,303.19 |
| Paychex Payroll Taxes | 4/30/2024 | \$ 17,212.96 |
| ICMA Retirement | 4/30/2024 | \$ 7,693.77 |
| Hartford life/AD&D Insurance | 4/13/2024 | \$ 174.57 |
| Health Saving Reimbursement | 4/2/2024 | \$ 593.73 |
| Health Saving Reimbursement | 3/9/2024 | \$ 1,274.61 |
| Health Saving Reimbursement | 3/16/2024 | \$ 1,263.96 |
| Health Savings Reimbursement | 3/23/2024 | \$ 1,053.92 |
| CEBT (Health Ins) | 4/10/2024 | \$ 33,880.36 |
| Bank Transfers | | |

| From | To | Date | Amount |
|------------------|---------------|-------------|---------------|
| UBB Money Market | US Bank | 4/3/2024 | \$ 47,394.03 |
| UBB Money Market | UBB Operating | 4/16/2024 | \$ 400,000.00 |
| Bank Midwest | US Bank | 4/15/2024 | \$ 250,000.00 |
| UBB Money Market | UBB Operating | 4/24/2024 | \$ 150,000.00 |

TOWN OF GRAND LAKE

GENERAL FUND
 STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 For the Month Ended April 2024- Unadjusted

| Revenues | Original Budget | Actual Amounts | Variance with Budget - Positive (Negative) | % | Notes |
|--|---------------------|-------------------|--|-------------|--|
| Taxes | | | | | |
| Property Tax | \$ 551,850 | \$ 220,434 | \$ (331,416) | 39.9 | |
| Specific Ownership Tax | 18,000 | 6,016 | (11,984) | 33.4 | |
| General Sales Tax | 2,337,968 | 228,731 | (2,109,237) | 9.8 | Sales tax revenues run 2 months behind |
| Building Use Tax | 25,000 | 7,934 | (17,066) | 31.7 | |
| Motor Vehicle Use Tax | 40,000 | 19,914 | (20,086) | 49.8 | |
| Cigarette Tax | 3,000 | 893 | (2,107) | 29.8 | Tax revenues run 2 months behind |
| Marijuana Tax/Fees | 10,000 | - | (10,000) | - | |
| Franchise Tax | 90,000 | 17,948 | (72,052) | 19.9 | Quarterly payments |
| Subtotal Taxes | 3,075,818 | 501,870 | (2,573,948) | 16.3 | |
| Licenses & Permits | | | | | |
| Business Licenses | 30,000 | 1,942 | (28,059) | 6.5 | Annual event in July |
| Nightly Rental Licenses | 80,000 | 54,649 | (25,351) | 68.3 | |
| Liquor License | 4,500 | 2,916 | (1,584) | 64.8 | |
| Other Licenses | 5,000 | 1,791 | (3,209) | 35.8 | Sign, grading, animal, boardwalk permits |
| Subtotal Licenses & Permits | 119,500 | 61,298 | (58,202) | 51.3 | |
| Intergovernmental | | | | | |
| County Road and Bridge | 9,520 | 12,531 | 3,011 | 131.6 | |
| Grants | 4,000,000 | 100,000 | (3,900,000) | 2.5 | 100K from Boetcher for Space to Create |
| Highway Users Tax | 32,000 | 8,381 | (23,619) | 26.2 | Tax revenues run 2 months behind |
| Conservation Trust Fund | 3,000 | 701 | (2,299) | 23.4 | Quarterly revenue |
| Other Intergovernmental | 3,000 | - | (3,000) | - | State severance tax and federal mineral funds |
| Subtotal Intergovernmental | 4,047,520 | 121,612 | (3,925,908) | 3.0 | |
| Charges for Services | | | | | |
| Attainable Housing Fee | 4,000 | 525 | (3,475) | 13.1 | Part of the building application fees |
| Zoning and Subdivision Review | 3,000 | 455 | (2,545) | 15.2 | |
| Cemetery | 12,000 | 1,000 | (11,000) | 8.3 | Perpetual fees |
| Grand Lake Center | 105,000 | 35,768 | (69,232) | 34.1 | Memberships, rec fees, rental income |
| Other Charges for Services | 14,000 | 4,046 | (9,954) | 28.9 | EV charging rev and nightly rental app fee and fuel surcharges |
| Subtotal Charges for Services | 138,000 | 41,794 | (96,206) | 30.3 | |
| Fines and Forfeitures | 500 | (210) | (710) | (42.0) | Ordinances and parking fines - negative amount due to fine forgiveness |
| Fees and Leases | 2,500 | 1,250 | (1,250) | 50.0 | Quarterly payment for Chamber rent |
| Net Investment Income | 50,000 | 58,321 | 8,321 | 116.6 | Interest income |
| Other Revenue | 96,002 | 3,929 | (92,073) | 4.1 | event fees and rentals |
| Capital Specific Revenue | - | - | - | - | |
| Total Revenues | \$ 7,529,840 | \$ 789,864 | \$ (6,739,976) | 10.5 | |

TOWN OF GRAND LAKE

GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Month Ended April 2024- Unadjusted

| Expenditures | Original Budget | Actual Amounts | Variance with Budget - Positive (Negative) | % | |
|------------------------------------|-----------------|----------------|--|------|---|
| Current: | | | | | |
| Boards and Committees | | | | | |
| Board of Trustees | \$ 148,100 | 80,081 | \$ 68,019 | 54.1 | Community grants, donations, BOT compensation office supplies |
| Cemetery Committee | 8,000 | 900 | 7,100 | 11.2 | |
| Planning Commission & Board of Ar | 48,100 | 4,863 | 43,237 | 10.1 | Consultant & training |
| Greenways Committee | 82,342 | 332 | 82,011 | 0.4 | Town flowers, planters, Arbor day |
| Subtotal Boards and Committees | 286,542 | 86,176 | 200,366 | 30.1 | |
| Administration | | | | | |
| Personnel | 706,302 | 212,389 | 493,913 | 30.1 | Wages and benefits |
| Supplies | 42,000 | 8,223 | 33,777 | 19.6 | Office supplies |
| Repairs and Maintenance | 19,200 | 484 | 18,716 | 2.5 | Fuel, vehicle maint and new doors for office |
| Purchased Services | 67,350 | 20,315 | 47,035 | 30.2 | Postage, computer services, building maint |
| Utility Services | 28,800 | 13,678 | 15,122 | 47.5 | Water and Sewer are billed quarterly |
| Professional Services | 70,300 | 11,400 | 58,900 | 16.2 | Legal |
| Marketing | 190,732 | 87,681 | 103,051 | 46.0 | Quarterly contribution to Chamber, county treasure fee, billboard & Ride to the Rockies |
| Other | 65,650 | 27,333 | 38,317 | 41.6 | Quarterly property insurance |
| Subtotal Administration | 1,190,334 | 381,503 | 808,831 | 32.1 | |
| Economic Development Grants | 135,000 | 100,000 | 35,000 | 74.1 | Headwaters & Creative District - Trail Groomers is in Dec. |
| Public Safety | | | | | |
| Personnel | - | - | - | - | |
| Purchased Services | 277,585 | 27,115 | 250,470 | 9.8 | Dispatch and Sheriff annual contract |
| Subtotal Public Safety | 277,585 | 27,115 | 250,470 | 9.8 | |
| Public Works | | | | | |
| Personnel | 796,471 | 250,789 | 545,682 | 31.5 | Wages and benefits |
| Supplies | 32,500 | 8,997 | 23,503 | 27.7 | |
| Repairs and Maintenance | 189,500 | 62,888 | 126,612 | 33.2 | |
| Purchased Services | 7,700 | 5,833 | 1,867 | 75.8 | Computer, Fuel Cloud, background checks, UI testing |
| Utility Services | 54,900 | 13,259 | 41,641 | 24.2 | |
| Professional Services | 49,000 | 9,125 | 39,875 | 18.6 | Winter lights |
| Other | 27,000 | 2,818 | 24,182 | 10.4 | Training, equipment rental, sign repair |
| Subtotal Public Works | \$ 1,157,071 | \$ 353,710 | \$ 803,361 | 30.6 | |

TOWN OF GRAND LAKE

GENERAL FUND
 STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 For the Month Ended April 2024- Unadjusted

| Expenditures | Original Budget | Actual Amounts | Positive (Negative) | % | |
|----------------------------|------------------|------------------|---------------------|-------------|--------------------------------|
| Grand Lake Center | | | | | |
| Personnel | \$ 245,550 | \$ 77,820 | \$ 167,730 | 31.7 | Wages and benefits |
| Supplies | 9,000 | 2,363 | 6,637 | 26.3 | |
| Repairs and Maintenance | 15,400 | 6,575 | 8,825 | 42.7 | Honeywell contract |
| Utility Services | 42,550 | 11,813 | 30,737 | 27.8 | |
| Professional Services | 9,490 | 4,461 | 5,029 | 47.0 | Computer Service |
| Other | 55,400 | 5,665 | 49,735 | 10.2 | Marketing, Training, Insurance |
| Subtotal Grand Lake Center | 377,390 | 108,697 | 268,693 | 28.8 | |
| Parks | | | | | |
| Personnel | - | - | - | - | |
| Supplies | 37,000 | 1,520 | 35,480 | 4.1 | Cleaning and bathroom supplies |
| Repairs and Maintenance | 127,000 | 12,532 | 114,468 | 9.9 | |
| Utility Services | 28,300 | 8,731 | 19,569 | 30.9 | |
| Other | 10,000 | 7 | 9,993 | 0.1 | |
| Parks Capital | 165,000 | 23,551 | 141,449 | 14.3 | |
| Subtotal Parks | 367,300 | 46,341 | 320,959 | 12.6 | |
| Capital Outlay | 4,320,000 | 137,626 | 4,182,374 | 3.2 | |
| Debt service | | | | | |
| Lease Principal | 90,000 | - | 90,000 | - | Certificate of Participation |
| Lease Interest | 37,050 | - | 37,050 | - | Certificate of Participation |
| Subtotal Debt Service | 127,050 | - | 127,050 | - | |
| Reserves | - | - | - | - | |
| Total Expenditures | 8,238,272 | 1,241,167 | 6,997,105 | 15.1 | |
| Net Balance* | (708,432) | (451,303) | 257,129 | | |

*Excess Revenues Over (Under) Expenditures

TOWN OF GRAND LAKE

CAPITAL IMPROVEMENT FUND
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 For the Month Ended April 2024- Unadjusted

| Revenues | Original Budget | Actual Amounts | Variance with Budget - Positive (Negative) | % | Notes |
|------------------------------|--------------------|-------------------|---|-------------|----------------------------------|
| General Sales Tax | \$ 580,000 | \$ 57,183 | \$ (522,817) | 9.9 | Tax revenues run 2 months behind |
| Subtotal Taxes | 580,000 | 57,183 | (522,817) | 9.9 | |
| Intergovernmental | | | | | |
| Grants | - | - | - | - | |
| Other Intergovernmental | - | - | - | - | |
| Subtotal Intergovernmental | - | - | - | - | |
| Other Revenue | - | - | - | - | |
| Net Investment Income | 15,000 | 14,003 | (997) | 93.4 | interest |
| Total Revenues | 595,000 | 71,186 | (523,814) | 12.0 | |
| Expenditures | | | | | |
| Grant Expenses | - | - | - | - | |
| Operations | 300 | - | (300) | - | for bond |
| Capital Outlay | 530,000 | 3,392 | (526,608) | 0.6 | Boardwalk maint & paving |
| Debt service | | | | | |
| Bond Principal | 125,000 | - | (125,000) | - | Annual payment |
| Bond Interest | 153,450 | - | (153,450) | - | Semi annual payments |
| Subtotal Debt Service | 278,450 | - | (278,450) | - | |
| Reserves | - | - | - | - | |
| Total Expenditures | 808,750 | 3,392 | (805,358) | 0.4 | |
| Net Balance* | (213,750) | 67,794 | 281,544 | | |

*Excess Revenues Over (Under) Expenditures

TOWN OF GRAND LAKE

WATER FUND
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 For the Month Ended April 2024 - Unadjusted

| | Original Budget | Actual Amounts | Variance with Budget - Positive (Negative) | % | Notes |
|---------------------------|--------------------|-------------------|---|-------------|--|
| Revenues | | | | | |
| Water Sales | \$ 680,000 | \$ 332,170 | \$ (347,830) | 48.8 | Billed quarterly (Jan, April, July, Oct) |
| Tap Fees | 13,000 | 26,000 | 13,000 | 200.0 | |
| Resale Meters | 10,000 | 1,870 | (8,130) | 18.7 | New meters purchased by owner |
| Bulk Water Permits | 500 | 25 | (475) | 5.0 | |
| Miscellaneous | - | - | - | - | |
| Sale of Assets | - | - | - | - | |
| Interest Income | 30,000 | 31,210 | 1,210 | 104.0 | |
| Reimbursement Income | - | - | - | - | |
| Capital Lease Proceeds | - | - | - | - | |
| Total Revenues | 733,500 | 391,274 | (342,226) | 53.3 | |
| Expenditures | | | | | |
| Personnel | 497,078 | 173,216 | (323,862) | 34.8 | Wages and Benefits |
| Office Supplies | 14,500 | 2,287 | (12,213) | 15.8 | |
| Operations Supplies | 24,200 | 10,307 | (13,893) | 42.6 | |
| Repairs and Maintenance | 49,650 | 15,322 | (34,328) | 30.9 | |
| Resale Supplies | 8,150 | 134 | (8,016) | 1.6 | |
| Purchased Services | 27,900 | 7,617 | (20,283) | 27.3 | |
| Utilities | 41,500 | 15,018 | (26,482) | 36.2 | Water and Sewer are billed quarterly |
| Professional Services | 9,100 | - | (9,100) | - | |
| Other Expenses | 20,100 | 7,244 | (12,856) | 36.0 | Quarterly property insurance |
| Water Capital | - | - | - | - | |
| Debt Service-Principal | 71,384 | - | (71,384) | - | Semi annual payments |
| Debt Service-Interest | 23,404 | - | (23,404) | - | Semi annual payments |
| Total Expenditures | 786,966 | 231,146 | (555,820) | 29.4 | |
| Net Balance* | (53,466) | 160,128 | 213,594 | | |

TOWN OF GRAND LAKE

MARINA FUND
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 For the Month Ended April 2024-Unadjusted

| | Original Budget | Actual Amounts | Variance with Budget - Positive (Negative) | % | Notes |
|---------------------------|--------------------|-------------------|---|-------------|--------------------------------------|
| Revenues | | | | | |
| Marina Rentals | \$ 350,000 | \$ 1 | \$ (349,999) | 0.0 | |
| Tours | 70,000 | - | (70,000) | - | |
| Space Rentals | 11,784 | 1,200 | (10,584) | 10.2 | |
| Miscellaneous | 1,000 | - | (1,000) | - | |
| Interest Income | 8,000 | 8,166 | 166 | 102.1 | |
| Sale of Assets | - | - | - | - | |
| Total Revenues | 440,784 | 9,367 | (431,417) | 2.1 | |
| Expenditures | | | | | |
| Personnel | 278,547 | 52,773 | 225,774 | 18.9 | Wages and benefits |
| Office Supplies | 1,400 | - | 1,400 | - | |
| Operations Supplies | 15,000 | - | 15,000 | - | |
| Fireworks | 70,000 | 27,500 | 42,500 | - | |
| Repairs and Maintenance | 22,500 | 559 | 21,941 | 2.5 | |
| Permits and Fees | 1,000 | - | 1,000 | - | |
| Purchased Services | 22,850 | 1,940 | 20,910 | 8.5 | Computer service & office supplies |
| Utilities | 3,688 | 1,672 | 2,016 | 45.3 | Water and Sewer are billed quarterly |
| Professional Services | 5,700 | - | 5,700 | - | Audit and background checks |
| Other Expenses | 8,501 | 1,881 | 6,620 | 22.1 | Insurance |
| Capital Outlay | 60,000 | - | 60,000 | - | |
| Total Expenditures | 489,186 | 86,325 | 402,861 | 17.6 | |
| Net Balance* | (48,402) | (76,958) | (28,556) | | |

TOWN OF GRAND LAKE

PAY AS YOU THROW FUND
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 For the Month Ended April 2024- UNADJUSTED

| | Original Budget | Actual Amounts | Variance with Budget - Positive (Negative) | % | Notes |
|---------------------------|--------------------|-------------------|---|-------------|------------------------|
| Revenues | | | | | |
| Bag Sales | \$ 79,000 | \$ 11,602 | \$ (67,398) | 14.7 | |
| Interest Income | \$ 1,000 | - | (1,000) | - | |
| Total Revenues | 80,000 | 11,602 | (68,398) | 14.5 | |
| Expenditures | | | | | |
| Operations Supplies | 8,500 | 2,870 | 5,630 | 33.8 | PAYT bags |
| Repairs and Maintenance | 50,000 | - | 50,000 | - | End of year adjustment |
| Purchased Services | 32,000 | 9,289 | 22,711 | 29.0 | Dumpster service |
| Professional Services | 510 | - | 510 | | |
| Other Expenses | 1,166 | - | 1,166 | - | |
| Capital Outlay | 20,000 | - | 20,000 | - | Move facility |
| Total Expenditures | 112,176 | 12,158 | 100,018 | 10.8 | |
| Net Balance* | (32,176) | (556) | 31,620 | | |

TOWN OF GRAND LAKE
 COMBINED CASH INVESTMENT
 APRIL 30, 2024

COMBINED CASH ACCOUNTS

| | | |
|-----------|-------------------------------|-----------------|
| 01-102000 | US BANK CHECKING | 724,482.81 |
| 01-104000 | 2019 UBB MONEY MARKET | 79,421.90 |
| 01-104500 | 2019 UBB CHKG - OPERATIONS | 327,230.47 |
| 01-106000 | RETURNED CHECK CLEARING ACCT | .00 |
| 01-106500 | BANK MIDWEST / CCB | 85,611.56 |
| 01-106700 | OLD MIDWEST | .00 |
| 01-107500 | UTILITY CASH CLEARING ACCT | .00 |
| 01-107600 | AR CASH CLEARING ACCT | .00 |
| | | 1,216,746.74 |
| | TOTAL COMBINED CASH | 1,216,746.74 |
| 01-200000 | ACCOUNTS PAYABLE GENERAL | .00 |
| 01-100000 | CASH ALLOCATED TO OTHER FUNDS | (1,216,746.74) |
| | | .00 |
| | TOTAL UNALLOCATED CASH | .00 |

CASH ALLOCATION RECONCILIATION

| | | |
|----|--|-----------------|
| 10 | ALLOCATION TO GENERAL FUND | 167,560.42 |
| 20 | ALLOCATION TO WATER FUND | 441,504.35 |
| 40 | ALLOCATION TO MARINA FUND | 250,357.10 |
| 50 | ALLOCATION TO PAY-AS-YOU-THROW FUND | 182,567.88 |
| 90 | ALLOCATION TO CAPITAL IMPROVEMENT FUND | 174,756.99 |
| | | 1,216,746.74 |
| | TOTAL ALLOCATIONS TO OTHER FUNDS | 1,216,746.74 |
| | ALLOCATION FROM COMBINED CASH FUND - 01-100000 | (1,216,746.74) |
| | | .00 |
| | ZERO PROOF IF ALLOCATIONS BALANCE | .00 |

TOWN OF GRAND LAKE
BALANCE SHEET
APRIL 30, 2024

GENERAL FUND

ASSETS

| | | | |
|-----------|--------------------------------|--------------|--------------|
| 10-100000 | CASH IN COMBINED CASH FUND | 167,560.42 | |
| 10-103000 | CSAFE | 215,722.25 | |
| 10-103100 | CSAFE - CORE | 1,964,993.32 | |
| 10-109100 | COLOTRUST | 1,029,075.64 | |
| 10-116000 | PETTY CASH | 100.00 | |
| 10-116500 | GLC PETTY CASH | 100.00 | |
| 10-116501 | AFTER SCHOOL PROG PETTY CASH | .00 | |
| 10-117000 | ACCOUNTS RECEIVABLE | (62,283.01) | |
| 10-117100 | PROPERTY TAXES RECEIVABLE | 530,203.00 | |
| 10-117500 | ACCOUNTS RECIVABLE - AR | 4,856.63 | |
| 10-123000 | FUEL AR - FUEL PAYMENTS | .00 | |
| 10-129000 | UNLEADED GAS INVENTORY | 3,245.76 | |
| 10-130000 | DIESEL INVENTORY | 5,972.16 | |
| 10-131000 | DUE FROM WATER FUND | .00 | |
| 10-131001 | DUE FROM MARINA FUND | .00 | |
| 10-131002 | DUE FROM PAYT | .00 | |
| 10-143100 | PREPAID EXPENSES FOR GENERAL F | .00 | |
| 10-143500 | GLC PREPAID EXPENSES | .00 | |
| 10-149000 | DEPOSITS PAID BY THE TOWN | .00 | |
| | | 3,859,546.17 | |
| | TOTAL ASSETS | | 3,859,546.17 |

LIABILITIES AND EQUITY

TOWN OF GRAND LAKE
BALANCE SHEET
APRIL 30, 2024

GENERAL FUND

LIABILITIES

| | | |
|-----------|-------------------------------|-------------|
| 10-200000 | ACCOUNTS PAYABLE GENERAL | 53,873.47 |
| 10-205000 | RETAINAGE PAYABLE | .00 |
| 10-217100 | SOCIAL SECURITY WITHHOLDING | .00 |
| 10-217200 | FEDERAL W/H PAYABLE | .00 |
| 10-217300 | STATE W/H PAYABLE | .00 |
| 10-217400 | MEDICARE WITHHOLDING | .00 |
| 10-217500 | SUTA PAYABLE | .00 |
| 10-217600 | WC PAYABLE | .00 |
| 10-219100 | FLEX MEDICAL | 36,289.39 |
| 10-219200 | MEDICAL BENEFIT PAYABLE | .00 |
| 10-220000 | ICMA W/H PAYABLE | .00 |
| 10-221000 | ICMA EMP LOAN PAYABLE | .00 |
| 10-221001 | ICMA/ROTH IRA | .00 |
| 10-221100 | MISC DEDUCTIONS PAYABLE | .00 |
| 10-222000 | DEFERRED REVENUE-PROPERTY TAX | 530,203.00 |
| 10-223100 | PREPAID FEES FOR DEPOSITS | 5,215.08 |
| 10-223180 | PREPAID NRL | .00 |
| 10-225000 | ESCROW MONIES GENERAL | .00 |
| 10-226000 | USE TAX DEFERRED REVENUE | 160,166.33 |
| 10-227000 | DEFERRED REV | .00 |
| 10-228100 | GLC CUSTOMER DEPOSITS | 2,180.00 |
| 10-228200 | GLC PREPAID RENTAL FEES | 190.00 |
| 10-228300 | GLC PREPAID MEMBERSHIPS | .00 |
| 10-228400 | EVENT DEPOSITS | 386.00 |
| 10-228500 | LAND USE/MUNI PROP DEPOSITS | 4,575.00 |
| 10-228600 | ATTORNEY RETAINER | (1,420.00) |
| 10-230000 | HEADSTONE DEPOSIT | 3,650.00 |
| 10-231000 | FOLK SCHOOL PAYMENTS | 3,285.00 |
| 10-231200 | WINTER CARNIVAL | 871.18 |
| 10-232000 | DUE TO WATER FROM GF | .00 |
| 10-233000 | DUE TO MARINA FROM GF | .00 |
| 10-234000 | AEROLAB, INC PAYMENTS | 3,777.00 |
| 10-241000 | RENTAL DEPOSITS | 500.00 |
| | | 803,741.45 |
| | TOTAL LIABILITIES | 803,741.45 |

FUND EQUITY

| | | |
|-----------|---------------------------------|---------------|
| 10-270000 | PARKING FEE-IN-LIEU | .00 |
| 10-275000 | FUND BALANCE | 2,974,269.82 |
| 10-281000 | CEMETERY FUNDS | 119,256.89 |
| 10-283000 | CONSERVATION TRUST FUNDS | 46,073.26 |
| 10-284000 | ATTAINABLE HOUSING FUNDS | 282,006.22 |
| 10-285000 | FUND BAL RESVD - INV & PRE PDS | 5,091.51 |
| 10-286000 | EMERGENCY RESERVES | 80,400.00 |
| | UNAPPROPRIATED FUND BALANCE: | |
| | REVENUE OVER EXPENDITURES - YTD | (451,292.98) |
| | BALANCE - CURRENT DATE | (451,292.98) |
| | TOTAL FUND EQUITY | 3,055,804.72 |

TOWN OF GRAND LAKE
BALANCE SHEET
APRIL 30, 2024

GENERAL FUND

TOTAL LIABILITIES AND EQUITY

3,859,546.17

TOWN OF GRAND LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2024

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | % |
|-------------------------------------|-------------------|-------------------|---------------------|---------------------|-------------|
| <u>GENERAL TAXES</u> | | | | | |
| 10-311-100 | .00 | 220,423.54 | 551,550.00 | 331,126.46 | 40.0 |
| 10-311-110 | .00 | 6,015.92 | 18,000.00 | 11,984.08 | 33.4 |
| 10-311-120 | .00 | 10.26 | 300.00 | 289.74 | 3.4 |
| 10-311-130 | 4,433.81 | 19,913.67 | 40,000.00 | 20,086.33 | 49.8 |
| 10-311-140 | 110,759.42 | 228,731.33 | 2,337,968.00 | 2,109,236.67 | 9.8 |
| 10-311-150 | 6,505.00 | 7,933.97 | 25,000.00 | 17,066.03 | 31.7 |
| 10-311-160 | 155.28 | 893.22 | 3,000.00 | 2,106.78 | 29.8 |
| 10-311-161 | .00 | .00 | 10,000.00 | 10,000.00 | .0 |
| TOTAL GENERAL TAXES | 121,853.51 | 483,921.91 | 2,985,818.00 | 2,501,896.09 | 16.2 |
| <u>UTILITY FRANCHISE TAX</u> | | | | | |
| 10-316-170 | .00 | 231.31 | 20,000.00 | 19,768.69 | 1.2 |
| 10-316-171 | 202.70 | 477.99 | 10,000.00 | 9,522.01 | 4.8 |
| 10-316-172 | 11,367.14 | 11,367.14 | 35,000.00 | 23,632.86 | 32.5 |
| 10-316-173 | 2,605.34 | 5,871.59 | 25,000.00 | 19,128.41 | 23.5 |
| TOTAL UTILITY FRANCHISE TAX | 14,175.18 | 17,948.03 | 90,000.00 | 72,051.97 | 19.9 |
| <u>LICENSES & PERMITS</u> | | | | | |
| 10-321-100 | 1,177.50 | 2,916.25 | 4,500.00 | 1,583.75 | 64.8 |
| 10-321-120 | 20.00 | 426.25 | 425.00 | (1.25) | 100.3 |
| 10-321-130 | 148.49 | 490.08 | 2,500.00 | 2,009.92 | 19.6 |
| 10-321-140 | 25.00 | 150.00 | 500.00 | 350.00 | 30.0 |
| 10-321-150 | .00 | .00 | 100.00 | 100.00 | .0 |
| 10-321-160 | .00 | 25.00 | 50.00 | 25.00 | 50.0 |
| 10-321-170 | 200.00 | 200.00 | 400.00 | 200.00 | 50.0 |
| 10-321-175 | 990.00 | 1,941.50 | 30,000.00 | 28,058.50 | 6.5 |
| 10-321-180 | 8,580.60 | 54,648.85 | 80,000.00 | 25,351.15 | 68.3 |
| 10-321-190 | .00 | .00 | 25.00 | 25.00 | .0 |
| 10-321-191 | 500.00 | 500.00 | 1,000.00 | 500.00 | 50.0 |
| TOTAL LICENSES & PERMITS | 11,641.59 | 61,297.93 | 119,500.00 | 58,202.07 | 51.3 |
| <u>GRANTS</u> | | | | | |
| 10-334-900 | .00 | 100,000.00 | 4,000,000.00 | 3,900,000.00 | 2.5 |
| TOTAL GRANTS | .00 | 100,000.00 | 4,000,000.00 | 3,900,000.00 | 2.5 |

TOWN OF GRAND LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2024

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | % |
|---|------------------|------------------|-------------------|------------------|----------------|
| <u>INTERGOVERNMENTAL</u> | | | | | |
| 10-335-130 GRAND CNTY ROAD & BRIDGE | 9,398.00 | 12,531.00 | 9,520.00 | (3,011.00) | 131.6 |
| 10-335-200 HIGHWAY USER TAX FUND | 2,838.27 | 8,380.57 | 32,000.00 | 23,619.43 | 26.2 |
| 10-335-800 CONSERVATION TRUST FUND | .00 | 700.56 | 3,000.00 | 2,299.44 | 23.4 |
| 10-335-900 OTHER INTERGOVERNMENTAL | .00 | .00 | 3,000.00 | 3,000.00 | .0 |
| TOTAL INTERGOVERNMENTAL | 12,236.27 | 21,612.13 | 47,520.00 | 25,907.87 | 45.5 |
| <u>CHARGES FOR SERVICES</u> | | | | | |
| 10-341-200 CEMETERY | 500.00 | 1,000.00 | 12,000.00 | 11,000.00 | 8.3 |
| 10-341-202 CEMETERY GRANTS AND DONATION | .00 | .00 | .00 | .00 | .0 |
| 10-341-300 ZONING & SUBDIVISION REVIEW | 255.00 | 455.00 | 3,000.00 | 2,545.00 | 15.2 |
| 10-341-400 ATTAINABLE HOUSING FEE | 525.00 | 525.00 | 4,000.00 | 3,475.00 | 13.1 |
| 10-341-500 EV CHARGING STATION REVENUE | 605.12 | 1,699.23 | 4,000.00 | 2,300.77 | 42.5 |
| 10-341-600 FUEL DEPOT SURCHARGE | 215.23 | 609.48 | 2,000.00 | 1,390.52 | 30.5 |
| 10-341-700 COPIES/FAXES/SODA | .00 | .00 | .00 | .00 | .0 |
| 10-341-850 NIGHTLY RENTAL APP FEE \$165 | 330.00 | 1,561.95 | 2,000.00 | 438.05 | 78.1 |
| 10-341-900 CEMETERY EXCAVATING FEE | 175.00 | 175.00 | 6,000.00 | 5,825.00 | 2.9 |
| TOTAL CHARGES FOR SERVICES | 2,605.35 | 6,025.66 | 33,000.00 | 26,974.34 | 18.3 |
| <u>GRAND LAKE CENTER REVENUES</u> | | | | | |
| 10-350-101 GLC - RENTAL FEES | 1,160.00 | 3,130.00 | 15,000.00 | 11,870.00 | 20.9 |
| 10-350-111 GLC - (T) MERCH SALES | .00 | .00 | .00 | .00 | .0 |
| 10-350-115 GLC - (N) MERCH SALES | .00 | .00 | .00 | .00 | .0 |
| 10-350-121 GLC - MEMBERSHIPS | 5,416.00 | 26,265.00 | 70,000.00 | 43,735.00 | 37.5 |
| 10-350-131 GLC - REC FEES | 944.00 | 4,978.00 | 15,000.00 | 10,022.00 | 33.2 |
| 10-350-132 GLC GOLF SIM REVENUE | (425.00) | 1,405.00 | .00 | (1,405.00) | .0 |
| 10-350-201 GLC - DONATIONS | .00 | .00 | .00 | .00 | .0 |
| 10-350-202 GLC EVENTS | .00 | .00 | 5,000.00 | 5,000.00 | .0 |
| TOTAL GRAND LAKE CENTER REVENUES | 7,095.00 | 35,778.00 | 105,000.00 | 69,222.00 | 34.1 |
| <u>FINES AND FORFEITURES</u> | | | | | |
| 10-351-100 ORDINANCE/TRAFFIC FINES | .00 | (210.00) | 500.00 | 710.00 | (42.0) |
| TOTAL FINES AND FORFEITURES | .00 | (210.00) | 500.00 | 710.00 | (42.0) |
| <u>FEES AND LEASES</u> | | | | | |
| 10-353-180 RENT - VISITORS CENTER | .00 | 1,250.00 | 2,500.00 | 1,250.00 | 50.0 |
| TOTAL FEES AND LEASES | .00 | 1,250.00 | 2,500.00 | 1,250.00 | 50.0 |

TOWN OF GRAND LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2024

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | % |
|---|---------------|------------|--------------|--------------|-------|
| <u>INVESTMENT INCOME</u> | | | | | |
| 10-355-100 INTEREST REVENUE | 14,389.59 | 58,321.10 | 50,000.00 | (8,321.10) | 116.6 |
| TOTAL INVESTMENT INCOME | 14,389.59 | 58,321.10 | 50,000.00 | (8,321.10) | 116.6 |
| <u>OTHER</u> | | | | | |
| 10-360-110 SALE OF ASSETS | .00 | .00 | 90,000.00 | 90,000.00 | .0 |
| 10-360-130 MUNICIPAL FEE | .00 | .00 | .00 | .00 | .0 |
| 10-360-140 RENT - LAND, BUILDINGS | 120.00 | 2,620.00 | 6,000.00 | 3,380.00 | 43.7 |
| 10-360-160 RENT - ENTERPRISE FUND SITES | .00 | .00 | 2.00 | 2.00 | .0 |
| 10-360-200 MISC. REVENUES - GENERAL | 519.14 | 1,309.04 | .00 | (1,309.04) | .0 |
| 10-360-350 MSOB REVENUE | .00 | .00 | .00 | .00 | .0 |
| TOTAL OTHER | 639.14 | 3,929.04 | 96,002.00 | 92,072.96 | 4.1 |
| <u>CAPITAL SPECIFIC</u> | | | | | |
| 10-377-140 GRANTS - CAPITAL | .00 | .00 | .00 | .00 | .0 |
| 10-377-145 COMMUNITY HOUSE UPGRADES GRANT | .00 | .00 | .00 | .00 | .0 |
| 10-377-160 SPACE TO CREATE REVENUE | .00 | .00 | .00 | .00 | .0 |
| 10-377-165 REVITALIZING MAIN STREET REV | .00 | .00 | .00 | .00 | .0 |
| 10-377-166 EV GRANT REVENUE | .00 | .00 | .00 | .00 | .0 |
| 10-377-170 INSURANCE PROCEEDS DOCK | .00 | .00 | .00 | .00 | .0 |
| 10-377-175 COLORADO TREE CO REVENUE | .00 | .00 | .00 | .00 | .0 |
| TOTAL CAPITAL SPECIFIC | .00 | .00 | .00 | .00 | .0 |
| TOTAL FUND REVENUE | 184,635.63 | 789,873.80 | 7,529,840.00 | 6,739,966.20 | 10.5 |

TOWN OF GRAND LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2024

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | % |
|--|-----------------|------------------|-------------------|------------------|-------------|
| <u>CEMETERY COMMITTEE</u> | | | | | |
| 10-410-211 CEMETERY SUPPLIES/MISC EXP | .00 | 899.99 | 2,000.00 | 1,100.01 | 45.0 |
| 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 | 899.99 | 8,000.00 | 7,100.01 | 11.3 |
| <u>PC/BOA</u> | | | | | |
| 10-412-211 OFFICE SUPPLIES | .00 | .00 | 300.00 | 300.00 | .0 |
| 10-412-311 POSTAGE/ADS/LEGAL NOTICES | .00 | 31.04 | 500.00 | 468.96 | 6.2 |
| 10-412-314 PURCHASED SERVICES | 500.00 | 1,050.00 | 18,000.00 | 16,950.00 | 5.8 |
| 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 | 1,215.25 | 12,000.00 | 10,784.75 | 10.1 |
| 10-412-370 TRAINING/TRAVEL | .00 | .00 | 6,000.00 | 6,000.00 | .0 |
| 10-412-380 COMP PLAN UPDATE | .00 | 2,567.08 | 10,000.00 | 7,432.92 | 25.7 |
| TOTAL PC/BOA | 500.00 | 4,863.37 | 48,100.00 | 43,236.63 | 10.1 |
| <u>BOARD OF TRUSTEES</u> | | | | | |
| 10-413-142 WORKERS' COMPENSATION | 182.71 | 300.94 | 800.00 | 499.06 | 37.6 |
| 10-413-143 BOT COMPENSATION | 759.15 | 3,687.30 | 18,000.00 | 14,312.70 | 20.5 |
| 10-413-211 OFFICE/MEETING SUPPLIES | .00 | 590.49 | 5,000.00 | 4,409.51 | 11.8 |
| 10-413-215 ELECTIONS | 675.00 | 705.30 | 3,000.00 | 2,294.70 | 23.5 |
| 10-413-316 DUES/MEMBERSHIPS | .00 | 22,471.00 | 20,000.00 | (2,471.00) | 112.4 |
| 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 | 9,000.00 | 9,000.00 | .0 |
| 10-413-462 COMPUTER EQUIPMENT | .00 | .00 | 2,500.00 | 2,500.00 | .0 |
| 10-413-463 WATER QUALITY ISSUES | .00 | .00 | 250.00 | 250.00 | .0 |
| 10-413-465 COMPUTER SOFTWARE | .00 | 95.94 | 1,200.00 | 1,104.06 | 8.0 |
| 10-413-728 MISCELLANEOUS DONATIONS | .00 | .00 | 10,000.00 | 10,000.00 | .0 |
| 10-413-843 ROCKY MTN REP THEATRE | .00 | .00 | 1,350.00 | 1,350.00 | .0 |
| 10-413-859 GRAND FOUNDATION | .00 | 51,500.00 | 51,500.00 | .00 | 100.0 |
| 10-413-870 BOARD CONTINGENCY | .00 | 729.75 | 17,000.00 | 16,270.25 | 4.3 |
| TOTAL BOARD OF TRUSTEES | 1,616.86 | 80,080.72 | 148,100.00 | 68,019.28 | 54.1 |

TOWN OF GRAND LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2024

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | % |
|-----------------------------------|---------------|------------|-----------|------------|-----|
| <u>GREENWAYS COMMITTEE</u> | | | | | |
| 10-414-211 GENERAL SUPPLIES | .00 | .00 | 10,800.00 | 10,800.00 | .0 |
| 10-414-238 TREES/SHRUBS/PLANTINGS | .00 | 331.50 | 10,000.00 | 9,668.50 | 3.3 |
| 10-414-241 ARBOR DAY SUPPLIES | .00 | .00 | 500.00 | 500.00 | .0 |
| 10-414-319 CONTRACT LABOR | .00 | .00 | 61,042.00 | 61,042.00 | .0 |
| 10-414-726 MISCELLANEOUS SERVICES | .00 | .00 | .00 | .00 | .0 |
| 10-414-870 CONTINGENCY | .00 | .00 | .00 | .00 | .0 |
| | | | | | |
| TOTAL GREENWAYS COMMITTEE | .00 | 331.50 | 82,342.00 | 82,010.50 | .4 |

TOWN OF GRAND LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2024

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | % |
|-----------------------|---------------|-------------|------------|-------------|-------|
| <u>ADMINISTRATION</u> | | | | | |
| 10-415-100 | 44,293.29 | 132,315.60 | 439,727.00 | 307,411.40 | 30.1 |
| 10-415-103 | .00 | 104.49 | 2,000.00 | 1,895.51 | 5.2 |
| 10-415-105 | .00 | 500.00 | 7,000.00 | 6,500.00 | 7.1 |
| 10-415-110 | .00 | .00 | .00 | .00 | .0 |
| 10-415-130 | .00 | .00 | .00 | .00 | .0 |
| 10-415-132 | 2,917.79 | 12,373.93 | 35,178.16 | 22,804.23 | 35.2 |
| 10-415-133 | 14,607.25 | 17,979.56 | 85,000.00 | 67,020.44 | 21.2 |
| 10-415-134 | 275.00 | 1,925.00 | 6,600.00 | 4,675.00 | 29.2 |
| 10-415-135 | (.60) | 20,733.59 | 69,300.00 | 48,566.41 | 29.9 |
| 10-415-136 | 1,213.69 | 11,922.08 | 10,000.00 | (1,922.08) | 119.2 |
| 10-415-141 | 23.36 | 425.50 | 879.00 | 453.50 | 48.4 |
| 10-415-142 | 667.14 | 1,334.28 | 15,000.00 | 13,665.72 | 8.9 |
| 10-415-143 | 2,819.87 | 8,633.09 | 27,263.00 | 18,629.91 | 31.7 |
| 10-415-144 | 659.46 | 2,626.74 | 6,376.00 | 3,749.26 | 41.2 |
| 10-415-145 | 390.48 | 1,514.84 | 1,979.00 | 464.16 | 76.6 |
| 10-415-211 | 550.28 | 1,547.96 | 9,000.00 | 7,452.04 | 17.2 |
| 10-415-215 | 4,092.97 | 6,117.26 | 23,000.00 | 16,882.74 | 26.6 |
| 10-415-220 | .00 | .00 | 7,000.00 | 7,000.00 | .0 |
| 10-415-226 | .00 | 557.31 | 3,000.00 | 2,442.69 | 18.6 |
| 10-415-231 | 81.69 | 212.09 | 1,200.00 | 987.91 | 17.7 |
| 10-415-232 | .00 | 71.96 | 3,000.00 | 2,928.04 | 2.4 |
| 10-415-233 | 155.09 | 200.24 | 3,000.00 | 2,799.76 | 6.7 |
| 10-415-237 | .00 | .00 | 11,000.00 | 11,000.00 | .0 |
| 10-415-238 | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 10-415-311 | .00 | 923.11 | 7,000.00 | 6,076.89 | 13.2 |
| 10-415-312 | 5,792.79 | 16,908.94 | 50,000.00 | 33,091.06 | 33.8 |
| 10-415-314 | .00 | 70.28 | 5,000.00 | 4,929.72 | 1.4 |
| 10-415-316 | .00 | 395.00 | 1,650.00 | 1,255.00 | 23.9 |
| 10-415-318 | .00 | .00 | .00 | .00 | .0 |
| 10-415-319 | .00 | 1,558.00 | 3,200.00 | 1,642.00 | 48.7 |
| 10-415-330 | (97.65) | 460.15 | 500.00 | 39.85 | 92.0 |
| 10-415-341 | 1,336.77 | 3,508.66 | 5,500.00 | 1,991.34 | 63.8 |
| 10-415-342 | 335.40 | 670.80 | 1,600.00 | 929.20 | 41.9 |
| 10-415-343 | .00 | 441.00 | 1,200.00 | 759.00 | 36.8 |
| 10-415-344 | 1,061.08 | 3,738.48 | 11,000.00 | 7,261.52 | 34.0 |
| 10-415-345 | 498.54 | 2,378.65 | 6,500.00 | 4,121.35 | 36.6 |
| 10-415-346 | (3,368.50) | 2,940.00 | 2,500.00 | (440.00) | 117.6 |
| 10-415-347 | .00 | .00 | 500.00 | 500.00 | .0 |
| 10-415-351 | 2,115.00 | 11,010.25 | 30,000.00 | 18,989.75 | 36.7 |
| 10-415-352 | .00 | .00 | 9,300.00 | 9,300.00 | .0 |
| 10-415-353 | .00 | .00 | 500.00 | 500.00 | .0 |
| 10-415-355 | 130.00 | 390.00 | 2,500.00 | 2,110.00 | 15.6 |
| 10-415-370 | 812.13 | 1,744.50 | 15,000.00 | 13,255.50 | 11.6 |
| 10-415-371 | (85.58) | (85.58) | 15,000.00 | 15,085.58 | (.6) |
| 10-415-385 | .00 | .00 | .00 | .00 | .0 |
| 10-415-386 | .00 | .00 | .00 | .00 | .0 |
| 10-415-387 | .00 | .00 | .00 | .00 | .0 |
| 10-415-393 | .00 | .00 | 250.00 | 250.00 | .0 |
| 10-415-394 | .00 | (1,008.50) | .00 | 1,008.50 | .0 |
| 10-415-513 | 8,995.48 | 17,073.42 | 35,000.00 | 17,926.58 | 48.8 |
| 10-415-514 | .00 | 200.00 | 400.00 | 200.00 | 50.0 |
| 10-415-560 | .00 | 4,408.68 | 9,000.00 | 4,591.32 | 49.0 |

TOWN OF GRAND LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2024

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | % |
|---|------------------|-------------------|---------------------|-------------------|-------------|
| 10-415-721 CHAMBER SERVICE AGREEMENT | .00 | 17,616.00 | 35,232.00 | 17,616.00 | 50.0 |
| 10-415-722 BLC FEE REMITTANCE | .00 | 19,000.00 | 38,000.00 | 19,000.00 | 50.0 |
| 10-415-723 VISITOR CENTER REPAIRS & MAINT | .00 | .00 | 1,500.00 | 1,500.00 | .0 |
| 10-415-724 NRL VC OP | .00 | 15,000.00 | 30,000.00 | 15,000.00 | 50.0 |
| 10-415-800 ATTAINABLE HOUSING EXPENSES | 1,677.13 | 5,565.38 | 19,000.00 | 13,434.62 | 29.3 |
| 10-415-870 CONTINGENCY - GENERAL ADMIN | .00 | 30,500.00 | 61,000.00 | 30,500.00 | 50.0 |
| 10-415-875 MARKETING CONTINGENCY | .00 | .00 | .00 | .00 | .0 |
| 10-415-880 CHAMBER PUBLIC RELATIONS | .00 | 5,000.00 | 10,000.00 | 5,000.00 | 50.0 |
| 10-415-885 TOWN EVENTS | .00 | .00 | 12,500.00 | 12,500.00 | .0 |
| 10-415-886 MSOB EXPENSES | .00 | .00 | .00 | .00 | .0 |
| 10-415-887 CONTINENTAL DIVIDE TRAIL | .00 | .00 | 2,500.00 | 2,500.00 | .0 |
| TOTAL ADMINISTRATION | 91,949.35 | 381,502.74 | 1,190,334.16 | 808,831.42 | 32.1 |
| ECONOMIC DEVELOPMENT GRANTS | | | | | |
| 10-416-100 TRAIL GROOMERS | .00 | .00 | 30,000.00 | 30,000.00 | .0 |
| 10-416-250 HEADWATERS TRAIL ASSOC- HTA | .00 | .00 | 5,000.00 | 5,000.00 | .0 |
| 10-416-260 GRAND ART COUNCIL | .00 | .00 | .00 | .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 | 135,000.00 | 35,000.00 | 74.1 |
| PUBLIC SAFETY | | | | | |
| 10-421-100 GROSS WAGES - PUBLIC SAFETY | .00 | .00 | .00 | .00 | .0 |
| 10-421-105 BONUS | .00 | .00 | .00 | .00 | .0 |
| 10-421-110 GROSS WAGES-PUBLIC SAFETY PT | .00 | .00 | .00 | .00 | .0 |
| 10-421-130 GLC MEMBERSHIP BENEFIT | .00 | .00 | .00 | .00 | .0 |
| 10-421-131 LONGEVITY BENEFIT | .00 | .00 | .00 | .00 | .0 |
| 10-421-132 ICMA TOWN PAID BENEFIT | .00 | .00 | .00 | .00 | .0 |
| 10-421-133 HEALTH/DENTAL-EMPLOYEE | .00 | .00 | .00 | .00 | .0 |
| 10-421-135 DEP HEALTH/DENTAL | .00 | .00 | .00 | .00 | .0 |
| 10-421-136 MEDICAL BENEFIT | .00 | .00 | .00 | .00 | .0 |
| 10-421-141 UNEMPLOYMENT INSURANCE | .00 | .00 | .00 | .00 | .0 |
| 10-421-142 WORKERS' COMPENSATION | .00 | .00 | .00 | .00 | .0 |
| 10-421-143 SOCIAL SECURITY MATCH | .00 | .00 | .00 | .00 | .0 |
| 10-421-144 MEDICARE MATCH | .00 | .00 | .00 | .00 | .0 |
| 10-421-314 DISPATCH OPERATIONS | 27,115.01 | 27,115.01 | 20,585.00 | (6,530.01) | 131.7 |
| 10-421-339 SHERIFF'S CONTRACT | .00 | .00 | 257,000.00 | 257,000.00 | .0 |
| 10-421-340 SPECIAL EVENT SECURITY | .00 | .00 | .00 | .00 | .0 |
| TOTAL PUBLIC SAFETY | 27,115.01 | 27,115.01 | 277,585.00 | 250,469.99 | 9.8 |

TOWN OF GRAND LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2024

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | % |
|---|---------------|------------|------------|------------|------|
| <u>GRAND LAKE CENTER EXPENDITURES</u> | | | | | |
| 10-450-100 GROSS WAGES - GL CENTER | 10,264.68 | 49,746.52 | 158,539.00 | 108,792.48 | 31.4 |
| 10-450-103 OT/COMP TIME BUYOUT | 19.85 | 550.12 | .00 | (550.12) | .0 |
| 10-450-105 BONUS | .00 | .00 | 2,000.00 | 2,000.00 | .0 |
| 10-450-110 GROSS WAGES-GLC PT/SEASONAL | .00 | .00 | .00 | .00 | .0 |
| 10-450-130 GLC MEMBERSHIP BENEFIT | .00 | .00 | 770.00 | 770.00 | .0 |
| 10-450-132 ICMA TOWN PAID BENEFIT | 670.35 | 3,138.01 | 12,683.00 | 9,544.99 | 24.7 |
| 10-450-133 HEALTH/DENTAL-EMPLOYEE | 3,529.71 | 9,241.61 | 38,000.00 | 28,758.39 | 24.3 |
| 10-450-135 DEP. HEALTH/DENTAL | .00 | 6,530.76 | 12,000.00 | 5,469.24 | 54.4 |
| 10-450-136 MEDICAL BENEFIT ALLOWANCE | 549.05 | 2,182.46 | 2,400.00 | 217.54 | 90.9 |
| 10-450-141 UNEMPLOYMENT INSURANCE | 17.20 | 193.47 | 317.00 | 123.53 | 61.0 |
| 10-450-142 WORKERS' COMPENSATION | 900.00 | 1,800.00 | 6,000.00 | 4,200.00 | 30.0 |
| 10-450-143 SOCIAL SECURITY MATCH | 671.70 | 3,286.68 | 9,829.00 | 6,542.32 | 33.4 |
| 10-450-144 MEDICARE MATCH | 157.10 | 768.67 | 2,299.00 | 1,530.33 | 33.4 |
| 10-450-145 FAMILI BENEFIT (GLC) | 92.56 | 381.60 | 713.00 | 331.40 | 53.5 |
| 10-450-211 OFFICE SUPPLIES | .00 | 303.13 | 1,500.00 | 1,196.87 | 20.2 |
| 10-450-220 OPERATING SUPPLIES | 314.97 | 1,225.54 | 4,000.00 | 2,774.46 | 30.6 |
| 10-450-226 DO NOT USE OFFICE EQUIP LEASE | .00 | 82.32 | .00 | (82.32) | .0 |
| 10-450-233 NO LONGER USOFFICE EQUIP MAINT | .00 | .00 | .00 | .00 | .0 |
| 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 | 58.99 | 1,500.00 | 1,441.01 | 3.9 |
| 10-450-237 BUILDING MAINTENANCE | 1,208.53 | 1,359.45 | 5,000.00 | 3,640.55 | 27.2 |
| 10-450-238 MINOR/MISC FURNISHINGS | .00 | 693.40 | 2,000.00 | 1,306.60 | 34.7 |
| 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 |
| 10-450-252 RESALE SUPPLIES | .00 | .00 | .00 | .00 | .0 |
| 10-450-312 COMPUTER SERVICES | 536.62 | 2,658.49 | 5,000.00 | 2,341.51 | 53.2 |
| 10-450-317 UNIFORM ALLOWANCE | .00 | .00 | .00 | .00 | .0 |
| 10-450-318 TRASH/RECYCLE SERVICES | .00 | .00 | .00 | .00 | .0 |
| 10-450-320 MARKETING | .00 | 335.00 | 5,000.00 | 4,665.00 | 6.7 |
| 10-450-341 ELECTRIC UTILITY | 1,240.64 | 4,898.19 | 16,500.00 | 11,601.81 | 29.7 |
| 10-450-342 SEWER UTILITY | 1,053.93 | 2,236.86 | 4,850.00 | 2,613.14 | 46.1 |
| 10-450-343 WATER UTILITY | .00 | 294.00 | 1,200.00 | 906.00 | 24.5 |
| 10-450-344 TELEPHONE/INTERNET/TV UTILITY | 412.73 | 1,887.17 | 8,000.00 | 6,112.83 | 23.6 |
| 10-450-345 NATURAL GAS UTILITY | 1,470.06 | 2,496.82 | 12,000.00 | 9,503.18 | 20.8 |
| 10-450-346 COPIER LEASE & MAIN | 30.00 | 1,123.29 | 1,600.00 | 476.71 | 70.2 |
| 10-450-350 MAINTENANCE AGREEMENT | .00 | 5,215.08 | 5,800.00 | 584.92 | 89.9 |
| 10-450-351 LEGAL SERVICES | .00 | .00 | .00 | .00 | .0 |
| 10-450-352 AUDIT | .00 | .00 | 1,190.00 | 1,190.00 | .0 |
| 10-450-355 PURCHASED PROFESSIONAL SERV. | 339.51 | 679.02 | 1,700.00 | 1,020.98 | 39.9 |
| 10-450-360 GLC SALES TAX | .00 | .00 | .00 | .00 | .0 |
| 10-450-361 GL OVER/SHORT CASH | .00 | .00 | .00 | .00 | .0 |
| 10-450-370 TRAINING/TRAVEL | .00 | .00 | 300.00 | 300.00 | .0 |
| 10-450-400 GOLF SIMULATOR EXPENSE | .00 | .00 | .00 | .00 | .0 |
| 10-450-513 PROPERTY/CASUALTY INSURANCE | 2,665.15 | 5,330.30 | 12,000.00 | 6,669.70 | 44.4 |
| 10-450-755 EXERCISE EQUIPMENT | .00 | .00 | 4,000.00 | 4,000.00 | .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 |
| 10-450-871 GLC EVENT EXPENSES | .00 | .00 | 3,000.00 | 3,000.00 | .0 |
| TOTAL GRAND LAKE CENTER EXPENDITUR | 26,144.34 | 108,696.95 | 377,390.00 | 268,693.05 | 28.8 |

TOWN OF GRAND LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2024

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | % |
|-----------------------------|-----------------|------------------|-------------------|-------------------|-------------|
| <u>PARKS</u> | | | | | |
| 10-452-100 | .00 | .00 | .00 | .00 | .0 |
| 10-452-103 | .00 | .00 | .00 | .00 | .0 |
| 10-452-105 | .00 | .00 | .00 | .00 | .0 |
| 10-452-130 | .00 | .00 | .00 | .00 | .0 |
| 10-452-131 | .00 | .00 | .00 | .00 | .0 |
| 10-452-132 | .00 | .00 | .00 | .00 | .0 |
| 10-452-133 | .00 | .00 | .00 | .00 | .0 |
| 10-452-135 | .00 | .00 | .00 | .00 | .0 |
| 10-452-136 | .00 | .00 | .00 | .00 | .0 |
| 10-452-141 | .00 | .00 | .00 | .00 | .0 |
| 10-452-142 | .00 | .00 | .00 | .00 | .0 |
| 10-452-143 | .00 | .00 | .00 | .00 | .0 |
| 10-452-144 | .00 | .00 | .00 | .00 | .0 |
| 10-452-145 | .00 | .00 | .00 | .00 | .0 |
| 10-452-220 | 181.11 | 1,519.81 | 27,000.00 | 25,480.19 | 5.6 |
| 10-452-221 | .00 | .00 | 10,000.00 | 10,000.00 | .0 |
| 10-452-226 | .00 | .00 | .00 | .00 | .0 |
| 10-452-227 | .00 | .00 | .00 | .00 | .0 |
| 10-452-232 | .00 | .00 | .00 | .00 | .0 |
| 10-452-233 | .00 | .00 | .00 | .00 | .0 |
| 10-452-234 | .00 | .00 | 5,000.00 | 5,000.00 | .0 |
| 10-452-235 | .00 | .00 | .00 | .00 | .0 |
| 10-452-236 | .00 | .00 | 5,000.00 | 5,000.00 | .0 |
| 10-452-237 | 577.27 | 10,635.96 | 55,000.00 | 44,364.04 | 19.3 |
| 10-452-238 | .00 | .00 | 40,000.00 | 40,000.00 | .0 |
| 10-452-239 | .00 | 101.69 | 5,000.00 | 4,898.31 | 2.0 |
| 10-452-243 | 193.91 | 193.91 | 5,000.00 | 4,806.09 | 3.9 |
| 10-452-244 | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 10-452-248 | .00 | .00 | 5,000.00 | 5,000.00 | .0 |
| 10-452-250 | .00 | .00 | 3,000.00 | 3,000.00 | .0 |
| 10-452-317 | .00 | .00 | .00 | .00 | .0 |
| 10-452-319 | 400.00 | 1,600.00 | 3,000.00 | 1,400.00 | 53.3 |
| 10-452-341 | .00 | 3,001.15 | 7,700.00 | 4,698.85 | 39.0 |
| 10-452-342 | 148.35 | 296.70 | 600.00 | 303.30 | 49.5 |
| 10-452-343 | .00 | 2,058.00 | 13,000.00 | 10,942.00 | 15.8 |
| 10-452-345 | 916.06 | 3,375.24 | 7,000.00 | 3,624.76 | 48.2 |
| 10-452-399 | .00 | .00 | .00 | .00 | .0 |
| 10-452-400 | .00 | .00 | .00 | .00 | .0 |
| 10-452-450 | 7.29 | 7.29 | 10,000.00 | 9,992.71 | .1 |
| 10-452-870 | .00 | .00 | .00 | .00 | .0 |
| 10-452-961 | .00 | .00 | .00 | .00 | .0 |
| TOTAL PARKS | 2,423.99 | 22,789.75 | 202,300.00 | 179,510.25 | 11.3 |
| <u>DEPARTMENT 460</u> | | | | | |
| 10-460-750 | .00 | .00 | .00 | .00 | .0 |
| TOTAL DEPARTMENT 460 | .00 | .00 | .00 | .00 | .0 |

TOWN OF GRAND LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2024

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | % |
|---|---------------|------------|--------------|--------------|------|
| <u>ADMIN CERTIFICATE OF PARTICIPA</u> | | | | | |
| 10-815-982 LAND ACQUISITION - PRINCIPAL | .00 | .00 | 90,000.00 | 90,000.00 | .0 |
| 10-815-983 LAND ACQUISITION-INTEREST | .00 | .00 | 37,050.00 | 37,050.00 | .0 |
| TOTAL ADMIN CERTIFICATE OF PARTICIPA | .00 | .00 | 127,050.00 | 127,050.00 | .0 |
| <u>PUBLIC WORKS DEBT SERVICE</u> | | | | | |
| 10-831-500 CAPITAL EQUIP LEASE PRINCIPAL | .00 | .00 | .00 | .00 | .0 |
| 10-831-510 CAPITAL EQUIP LEASE INTEREST | .00 | .00 | .00 | .00 | .0 |
| TOTAL PUBLIC WORKS DEBT SERVICE | .00 | .00 | .00 | .00 | .0 |
| <u>ADMIN CAPITAL</u> | | | | | |
| 10-915-922 ADMIN CAPITAL EXPENDITURES | .00 | .00 | 5,000.00 | 5,000.00 | .0 |
| 10-915-923 TOWN HALL CAPITAL OUTLAY | .00 | .00 | 50,000.00 | 50,000.00 | .0 |
| 10-915-950 SPACE TO CREATE EXPENDITURES | .00 | .00 | 4,010,000.00 | 4,010,000.00 | .0 |
| 10-915-986 REPLACEMENT VEHICLE | .00 | .00 | .00 | .00 | .0 |
| TOTAL ADMIN CAPITAL | .00 | .00 | 4,065,000.00 | 4,065,000.00 | .0 |
| <u>PUBLIC WORKS CAPITAL</u> | | | | | |
| 10-931-910 CAPITAL EQUIPMENT PURCHASE | 14,525.98 | 137,625.74 | 150,000.00 | 12,374.26 | 91.8 |
| 10-931-911 CAPITALIZED EQUIPMENT REPAIR | .00 | .00 | .00 | .00 | .0 |
| 10-931-921 PAVING | .00 | .00 | 50,000.00 | 50,000.00 | .0 |
| 10-931-922 DRAINAGE | .00 | .00 | 50,000.00 | 50,000.00 | .0 |
| 10-931-923 TOWN SHOP CAPITAL OUTLAY | .00 | .00 | .00 | .00 | .0 |
| 10-931-972 BRIDGE MAINT. | .00 | .00 | .00 | .00 | .0 |
| 10-931-973 PUBLIC WAY FINDING SIGNS | .00 | .00 | 5,000.00 | 5,000.00 | .0 |
| 10-931-974 STREETScape PROJECT FUNDING | .00 | .00 | .00 | .00 | .0 |
| TOTAL PUBLIC WORKS CAPITAL | 14,525.98 | 137,625.74 | 255,000.00 | 117,374.26 | 54.0 |
| <u>PARKS CAPITAL</u> | | | | | |
| 10-952-500 DOCK IMPROVEMENTS | .00 | .00 | .00 | .00 | .0 |
| 10-952-600 COMMUNITY HOUSE UPGRADES EXPEN | .00 | 38.94 | .00 | (38.94) | .0 |
| 10-952-970 LAND PURCHASE | .00 | .00 | .00 | .00 | .0 |
| 10-952-971 PARK IMPROVEMENTS | .00 | 23,512.19 | 165,000.00 | 141,487.81 | 14.3 |
| 10-952-972 BOARDWALKS | .00 | .00 | .00 | .00 | .0 |
| 10-952-995 LAKEFRONT IMPROVEMENTS | .00 | .00 | .00 | .00 | .0 |
| 10-952-996 REVITALIZING MAIN STREET EXP | .00 | .00 | .00 | .00 | .0 |
| TOTAL PARKS CAPITAL | .00 | 23,551.13 | 165,000.00 | 141,448.87 | 14.3 |

TOWN OF GRAND LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2024

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | % |
|-------------------------------|---------------|---------------|---------------|---------------|---------|
| TOTAL FUND EXPENDITURES | 268,092.61 | 1,241,166.78 | 8,238,272.16 | 6,997,105.38 | 15.1 |
| NET REVENUE OVER EXPENDITURES | (83,456.98) | (451,292.98) | (708,432.16) | (257,139.18) | (63.7) |

TOWN OF GRAND LAKE
BALANCE SHEET
APRIL 30, 2024

WATER FUND

ASSETS

| | | | |
|-----------|--------------------------------|-----------------|--------------|
| 20-100000 | CASH IN COMBINED CASH FUND | 441,504.35 | |
| 20-101000 | US BANK | 47,394.03 | |
| 20-102000 | CSAFE | 72,065.17 | |
| 20-109100 | COLOTRUST | 1,664,600.33 | |
| 20-117000 | ACCTS RECEIVABLE/WATER SALES | 132,177.80 | |
| 20-117099 | ACCTS RECEIVABLE-OTHER | .00 | |
| 20-117500 | ACCOUNTS RECIVABLE - AR | 28,337.10 | |
| 20-118000 | ASSET - LAND | 2,270.00 | |
| 20-119000 | ASSET - DISTRIBUTION SYSTEM | 2,831,627.28 | |
| 20-122000 | ASSET-TREATMENT FACILITY | 145,465.94 | |
| 20-124000 | ASSET - WELLS | 109,870.82 | |
| 20-125000 | ASSET-TANK RESERVOIR | 1,466,565.72 | |
| 20-126000 | ASSET-EQUIPMENT | 455,988.36 | |
| 20-127000 | ASSET-METERS/INSTL IN PROGRESS | .00 | |
| 20-128000 | ASSET-CONSTRUCTION IN PROGRESS | .00 | |
| 20-129000 | ACCUM. DEPRECIATION/ALL PRPRTY | (3,130,006.59) | |
| 20-133000 | ASSET/BLDG-TOWN HALL | 26,934.62 | |
| 20-135000 | DUE FROM GENERAL FUND | .00 | |
| 20-136000 | DUE FROM MARINA FUND | .00 | |
| 20-143100 | PREPAID EXPENSES | .00 | |
| | | 4,294,794.93 | |
| | TOTAL ASSETS | | 4,294,794.93 |

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|-----------|-------------------------------|--------------|--------------|
| 20-200000 | ACCOUNTS PAYABLE GENERAL | 5,462.23 | |
| 20-201001 | DWRF PAYABLE-PRINCIPAL | 1,187,968.57 | |
| 20-217100 | SOCIAL SECURITY PAYABLE | (.01) | |
| 20-217200 | FEDERAL W/H PAYABLE | .00 | |
| 20-217300 | STATE TAX W/H PAYABLE | .00 | |
| 20-217400 | MEDICARE WITHHOLDING | .01 | |
| 20-217500 | SUTA PAYABLE | .00 | |
| 20-217600 | WC PAYABLE | .00 | |
| 20-218100 | HEALTH/DENTAL/VISION | .00 | |
| 20-219100 | FLEX MEDICAL | .00 | |
| 20-219200 | MEDICAL BENEFIT PAYABLE | .00 | |
| 20-220000 | ICMA W/H PAYABLE | .00 | |
| 20-221000 | ICMA LOAN PAYABLE | .00 | |
| 20-221001 | ICMA/ROTH IRA | .00 | |
| 20-222000 | DEFERRED REVENUE-PREPAID FEES | 8,390.11 | |
| 20-223000 | ACCRUED VACATION PAYABLE | 44,952.89 | |
| 20-231000 | DUE TO G.F. FROM WATER FUND | .00 | |
| | | 1,246,773.80 | |
| | TOTAL LIABILITIES | | 1,246,773.80 |

FUND EQUITY

| | | | |
|-----------|-----------------------------|---------------|--|
| 20-275000 | UNAPPROP. RETAINED EARNINGS | (853,253.11) | |
| 20-281000 | CIP RESERVE | 1,526,004.00 | |
| 20-287000 | CONTRIBUTED CAPITAL EQUITY | 2,215,142.08 | |

TOWN OF GRAND LAKE
BALANCE SHEET
APRIL 30, 2024

WATER FUND

| | | |
|---|-------------------|----------------------------|
| UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD | <u>160,128.16</u> | |
| BALANCE - CURRENT DATE | | <u>160,128.16</u> |
| TOTAL FUND EQUITY | | <u>3,048,021.13</u> |
| TOTAL LIABILITIES AND EQUITY | | <u><u>4,294,794.93</u></u> |

TOWN OF GRAND LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2024

WATER FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | % |
|-----------------------------|-------------------|-------------------|-------------------|-------------------|-------------|
| <u>WATER REVENUES</u> | | | | | |
| 20-344-100 | 167,635.80 | 332,169.69 | 680,000.00 | 347,830.31 | 48.9 |
| 20-344-105 | .00 | .00 | .00 | .00 | .0 |
| 20-344-110 | .00 | .00 | 13,000.00 | 13,000.00 | .0 |
| 20-344-120 | 27,869.60 | 27,869.60 | 10,000.00 | (17,869.60) | 278.7 |
| 20-344-140 | 7,706.32 | 31,209.89 | 30,000.00 | (1,209.89) | 104.0 |
| 20-344-150 | .00 | .00 | .00 | .00 | .0 |
| 20-344-160 | .00 | .00 | .00 | .00 | .0 |
| 20-344-190 | .00 | 25.00 | 500.00 | 475.00 | 5.0 |
| 20-344-200 | .00 | .00 | .00 | .00 | .0 |
| 20-344-260 | .00 | .00 | .00 | .00 | .0 |
| TOTAL WATER REVENUES | 203,211.72 | 391,274.18 | 733,500.00 | 342,225.82 | 53.3 |
| TOTAL FUND REVENUE | 203,211.72 | 391,274.18 | 733,500.00 | 342,225.82 | 53.3 |

TOWN OF GRAND LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2024

WATER FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | % |
|-------------------------|---------------|------------|------------|-------------|------|
| <u>WATER OPERATIONS</u> | | | | | |
| 20-430-100 | 25,034.50 | 116,592.96 | 320,000.00 | 203,407.04 | 36.4 |
| 20-430-103 | 94.53 | 1,294.16 | .00 | (1,294.16) | .0 |
| 20-430-105 | .00 | .00 | 3,000.00 | 3,000.00 | .0 |
| 20-430-110 | .00 | .00 | .00 | .00 | .0 |
| 20-430-111 | 1,400.00 | 5,950.00 | 18,200.00 | 12,250.00 | 32.7 |
| 20-430-119 | .00 | .00 | .00 | .00 | .0 |
| 20-430-130 | .00 | .00 | .00 | .00 | .0 |
| 20-430-132 | 1,422.39 | 4,763.04 | 25,600.00 | 20,836.96 | 18.6 |
| 20-430-133 | 2,440.76 | 17,839.79 | 54,000.00 | 36,160.21 | 33.0 |
| 20-430-135 | .00 | .00 | 6,000.00 | 6,000.00 | .0 |
| 20-430-136 | 368.45 | 1,802.01 | 3,600.00 | 1,797.99 | 50.1 |
| 20-430-141 | 20.56 | 411.53 | 676.00 | 264.47 | 60.9 |
| 20-430-142 | 7,473.40 | 14,946.80 | 40,000.00 | 25,053.20 | 37.4 |
| 20-430-143 | 1,739.20 | 7,998.03 | 19,840.00 | 11,841.97 | 40.3 |
| 20-430-144 | 406.75 | 1,436.93 | 4,640.00 | 3,203.07 | 31.0 |
| 20-430-145 | 55.98 | 181.13 | 1,522.00 | 1,340.87 | 11.9 |
| 20-430-210 | .00 | 607.24 | 1,500.00 | 892.76 | 40.5 |
| 20-430-211 | .00 | .00 | 2,500.00 | 2,500.00 | .0 |
| 20-430-215 | 402.00 | 1,680.10 | 8,000.00 | 6,319.90 | 21.0 |
| 20-430-220 | .00 | .00 | 2,500.00 | 2,500.00 | .0 |
| 20-430-221 | 6,333.50 | 9,492.84 | 20,000.00 | 10,507.16 | 47.5 |
| 20-430-222 | .00 | 738.98 | 1,500.00 | 761.02 | 49.3 |
| 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 | 600.00 | 600.00 | .0 |
| 20-430-228 | .00 | 75.45 | 1,000.00 | 924.55 | 7.6 |
| 20-430-229 | .00 | .00 | .00 | .00 | .0 |
| 20-430-231 | 320.62 | 756.60 | 4,000.00 | 3,243.40 | 18.9 |
| 20-430-232 | 115.88 | 1,189.89 | 3,000.00 | 1,810.11 | 39.7 |
| 20-430-233 | .00 | .00 | 5,000.00 | 5,000.00 | .0 |
| 20-430-234 | .00 | 299.48 | 3,500.00 | 3,200.52 | 8.6 |
| 20-430-235 | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 20-430-237 | 12.99 | 85.85 | 1,000.00 | 914.15 | 8.6 |
| 20-430-238 | 11,972.56 | 12,990.62 | 25,000.00 | 12,009.38 | 52.0 |
| 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 | .00 | .00 | 4,000.00 | 4,000.00 | .0 |
| 20-430-251 | .00 | .00 | 150.00 | 150.00 | .0 |
| 20-430-252 | .00 | 133.78 | .00 | (133.78) | .0 |
| 20-430-253 | .00 | .00 | 8,000.00 | 8,000.00 | .0 |
| 20-430-310 | .00 | .00 | .00 | .00 | .0 |
| 20-430-311 | .00 | 1,000.00 | 1,500.00 | 500.00 | 66.7 |
| 20-430-314 | 295.03 | 295.03 | 600.00 | 304.97 | 49.2 |
| 20-430-316 | .00 | 300.00 | 700.00 | 400.00 | 42.9 |
| 20-430-317 | 100.00 | 400.00 | 1,800.00 | 1,400.00 | 22.2 |
| 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 | 340.00 | 4,000.00 | 3,660.00 | 8.5 |
| 20-430-321 | 1,561.72 | 5,236.89 | 16,000.00 | 10,763.11 | 32.7 |
| 20-430-330 | .00 | 45.17 | 200.00 | 154.83 | 22.6 |
| 20-430-341 | 2,677.47 | 11,788.38 | 30,000.00 | 18,211.62 | 39.3 |
| 20-430-344 | 233.82 | 1,214.47 | 3,000.00 | 1,785.53 | 40.5 |

TOWN OF GRAND LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2024

WATER FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | % |
|--|-----------------------|-----------------------|-------------------------|--------------------------|------------------|
| 20-430-345 NATURAL GAS UTILITY | 786.11 | 2,014.70 | 8,500.00 | 6,485.30 | 23.7 |
| 20-430-347 INTERNET SERVICE | .00 | .00 | .00 | .00 | .0 |
| 20-430-351 LEGAL SERVICES | .00 | .00 | 600.00 | 600.00 | .0 |
| 20-430-352 AUDIT | .00 | .00 | 3,100.00 | 3,100.00 | .0 |
| 20-430-354 SYSTEM ANALYSIS/ENG & SURVEY | .00 | .00 | 5,000.00 | 5,000.00 | .0 |
| 20-430-355 STATE FEES | .00 | .00 | 400.00 | 400.00 | .0 |
| 20-430-370 TRAINING/TRAVEL | .00 | 135.00 | 2,000.00 | 1,865.00 | 6.8 |
| 20-430-513 PROPERTY/CASUALTY INSURANCE | 3,033.05 | 7,109.17 | 17,000.00 | 9,890.83 | 41.8 |
| 20-430-514 POSITION BONDS | .00 | .00 | 100.00 | 100.00 | .0 |
| 20-430-700 DEPRECIATION RESERVE | .00 | .00 | .00 | .00 | .0 |
| 20-430-870 CONTINGENCY-OPERATIONS | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| TOTAL WATER OPERATIONS | 68,386.27 | 231,146.02 | 692,178.00 | 461,031.98 | 33.4 |
| <u>WATER DEBT SERVICE</u> | | | | | |
| 20-830-640 DWRP LOAN - PRINCIPAL | .00 | .00 | 71,384.00 | 71,384.00 | .0 |
| 20-830-645 DWRP LOAN - INTEREST | .00 | .00 | 23,404.00 | 23,404.00 | .0 |
| TOTAL WATER DEBT SERVICE | .00 | .00 | 94,788.00 | 94,788.00 | .0 |
| <u>WATER CAPITAL</u> | | | | | |
| 20-930-994 SYSTEM UPGRADES | .00 | .00 | .00 | .00 | .0 |
| 20-930-995 CAPITAL CONTINGENCY | .00 | .00 | .00 | .00 | .0 |
| 20-930-997 CAPITAL DIRECT PURCHASE | .00 | .00 | .00 | .00 | .0 |
| 20-930-999 CONTRA CAPITAL OUTLAY | .00 | .00 | .00 | .00 | .0 |
| TOTAL WATER CAPITAL | .00 | .00 | .00 | .00 | .0 |
| <u>DEPARTMENT 931</u> | | | | | |
| 20-931-999 CONTRA DEBT SERVICE | .00 | .00 | .00 | .00 | .0 |
| TOTAL DEPARTMENT 931 | .00 | .00 | .00 | .00 | .0 |
| TOTAL FUND EXPENDITURES | 68,386.27 | 231,146.02 | 786,966.00 | 555,819.98 | 29.4 |
| NET REVENUE OVER EXPENDITURES | 134,825.45 | 160,128.16 | (53,466.00) | (213,594.16) | 299.5 |

TOWN OF GRAND LAKE
BALANCE SHEET
APRIL 30, 2024

MARINA FUND

ASSETS

| | | | |
|-----------|-----------------------------|---------------|------------|
| 40-100000 | CASH IN COMBINED CASH FUND | 250,357.10 | |
| 40-109100 | COLOTRUST | 454,237.97 | |
| 40-116000 | PETTY CASH | .00 | |
| 40-117000 | ACCOUNTS RECEIVABLE | .00 | |
| 40-117500 | ACCOUNTS RECIVABLE - AR | .00 | |
| 40-118000 | ASSET - BOATS | 532,371.71 | |
| 40-118500 | ASSET - BOATS-IN PROGRESS | .00 | |
| 40-119000 | ASSET - OTHER | 32,814.17 | |
| 40-123000 | DUE TO MARINA FROM GF | .00 | |
| 40-129000 | ACCUM DEPRECIATION/ALL PROP | (375,739.48) | |
| 40-143100 | PREPAID EXPENSES | .00 | |
| | | | |
| | TOTAL ASSETS | | 894,041.47 |

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|-----------|--------------------------|----------|----------|
| 40-200000 | ACCOUNTS PAYABLE GENERAL | 829.62 | |
| 40-217000 | WAGES PAYABLE | .00 | |
| 40-217100 | SOCIAL SECURITY PAYABLE | .00 | |
| 40-217200 | FEDERAL W/H PAYABLE | .00 | |
| 40-217300 | STATE TAX W/H PAYABLE | .00 | |
| 40-217400 | MEDICARE WITHHOLDING | .00 | |
| 40-217500 | SUTA PAYABLE | .00 | |
| 40-217600 | WC PAYABLE | .00 | |
| 40-218100 | HEALTH/DENTAL/VISION | .00 | |
| 40-219100 | FLEX MEDICAL | .00 | |
| 40-219200 | MEDICAL BENEFIT PAYABLE | .00 | |
| 40-220000 | ICMA W/H PAYABLE | .00 | |
| 40-221000 | ICMA LOAN PAYABLE | .00 | |
| 40-221001 | ICMA/ROTH IRA | .00 | |
| 40-223000 | ACCRUED VACATION PAYABLE | 3,336.14 | |
| 40-231000 | DUE TO GF FROM MARINA | .00 | |
| 40-232000 | DUE TO WATER FROM MARINA | .00 | |
| | | | |
| | TOTAL LIABILITIES | | 4,165.76 |

FUND EQUITY

| | | | |
|-----------|---------------------------------|--------------|------------|
| 40-275000 | UNAPPROP. RETAINED EARNINGS | 966,834.18 | |
| | UNAPPROPRIATED FUND BALANCE: | | |
| | REVENUE OVER EXPENDITURES - YTD | (76,958.47) | |
| | | | |
| | BALANCE - CURRENT DATE | (76,958.47) | |
| | | | |
| | TOTAL FUND EQUITY | | 889,875.71 |
| | TOTAL LIABILITIES AND EQUITY | | 894,041.47 |

TOWN OF GRAND LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2024

MARINA FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | % |
|----------------------------------|---------------|------------|------------|------------|-------|
| <u>MARINA REVENUES</u> | | | | | |
| 40-344-113 RENTALS (NON-TAXABLE) | .00 | 1.00 | 350,000.00 | 349,999.00 | .0 |
| 40-344-115 TOURS | .00 | .00 | 70,000.00 | 70,000.00 | .0 |
| 40-344-120 BUILDING SPACE RENTAL | .00 | .00 | 3,584.00 | 3,584.00 | .0 |
| 40-344-145 KAYAK SLIP RENTAL | 1,050.00 | 1,200.00 | 3,600.00 | 2,400.00 | 33.3 |
| 40-344-155 SUP SLIP RENTAL | .00 | .00 | 4,600.00 | 4,600.00 | .0 |
| 40-344-160 MISC REVENUE | .00 | .00 | .00 | .00 | .0 |
| 40-344-170 INTEREST EARNED | 2,016.25 | 8,166.00 | 8,000.00 | (166.00) | 102.1 |
| 40-344-180 BOAT DAMAGE | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 40-344-200 SALE OF ASSETS | .00 | .00 | .00 | .00 | .0 |
| 40-344-220 CONTRIBUTED SERVICES | .00 | .00 | .00 | .00 | .0 |
| | | | | | |
| TOTAL MARINA REVENUES | 3,066.25 | 9,367.00 | 440,784.00 | 431,417.00 | 2.1 |
| | | | | | |
| TOTAL FUND REVENUE | 3,066.25 | 9,367.00 | 440,784.00 | 431,417.00 | 2.1 |

TOWN OF GRAND LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2024

MARINA FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | % |
|---|---------------|------------|------------|------------|------|
| <u>MARINA OPERATIONS</u> | | | | | |
| 40-460-100 GROSS WAGES - MARINA | 2,501.74 | 22,021.72 | 78,000.00 | 55,978.28 | 28.2 |
| 40-460-103 OT/COMP TIME BUYOUT | .00 | 128.93 | 8,000.00 | 7,871.07 | 1.6 |
| 40-460-105 BONUS | .00 | .00 | 4,000.00 | 4,000.00 | .0 |
| 40-460-110 GROSS WAGES-MARINA PT/SEASONAL | 1,387.59 | 6,392.22 | 120,000.00 | 113,607.78 | 5.3 |
| 40-460-119 ACCRUED LEAVE EXPENSE | .00 | .00 | .00 | .00 | .0 |
| 40-460-130 GLC MEMBERSHIP BENEFIT | .00 | .00 | .00 | .00 | .0 |
| 40-460-132 ICMA TOWN PAID BENEFIT | 93.85 | 483.92 | 5,000.00 | 4,516.08 | 9.7 |
| 40-460-133 HEALTH/DENTAL - EMPLOYEE | 1,209.80 | 6,301.77 | 25,000.00 | 18,698.23 | 25.2 |
| 40-460-135 DEP HEALTH/DENTAL | .00 | .00 | .00 | .00 | .0 |
| 40-460-136 MEDICAL BENEFIT ALLOWANCE | 79.99 | 803.69 | 2,600.00 | 1,796.31 | 30.9 |
| 40-460-141 UNEMPLOYMENT INSURANCE | 7.94 | 126.92 | 800.00 | 673.08 | 15.9 |
| 40-460-142 WORKERS' COMPENSATION | 7,142.91 | 14,285.82 | 20,000.00 | 5,714.18 | 71.4 |
| 40-460-143 SOCIAL SECURITY MATCH | 246.23 | 1,795.92 | 12,276.00 | 10,480.08 | 14.6 |
| 40-460-144 MEDICARE MATCH | 57.59 | 420.04 | 2,871.00 | 2,450.96 | 14.6 |
| 40-460-145 FAMILI BENIFIT | 12.39 | 12.39 | .00 | (12.39) | .0 |
| 40-460-211 OFFICE SUPPLIES | .00 | .00 | 900.00 | 900.00 | .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 | 500.00 | 500.00 | .0 |
| 40-460-231 FUEL | .00 | .00 | 11,000.00 | 11,000.00 | .0 |
| 40-460-232 VEHICLE MAINTENANCE | .00 | .00 | 500.00 | 500.00 | .0 |
| 40-460-233 EQUIPMENT (BOAT) MAINTENANCE | .00 | .00 | 20,000.00 | 20,000.00 | .0 |
| 40-460-237 BUILDING/FACILITY MAINTENANCE | .00 | 558.83 | 2,000.00 | 1,441.17 | 27.9 |
| 40-460-301 CONTRIBUTIONS | .00 | .00 | .00 | .00 | .0 |
| 40-460-312 COMPUTER SERVICES | 430.66 | 1,771.45 | 3,500.00 | 1,728.55 | 50.6 |
| 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 | .00 | 169.00 | 15,000.00 | 14,831.00 | 1.1 |
| 40-460-341 ELECTRIC UTILITY | 96.34 | 471.92 | 1,000.00 | 528.08 | 47.2 |
| 40-460-342 SEWER UTILITY | 129.00 | 258.00 | 600.00 | 342.00 | 43.0 |
| 40-460-343 WATER UTILITY | .00 | 147.00 | 588.00 | 441.00 | 25.0 |
| 40-460-344 TELEPHONE/INTERNET UTILITY | 179.29 | 794.61 | 1,500.00 | 705.39 | 53.0 |
| 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 | .00 | .00 | .0 |
| 40-460-361 MARINA OVER/SHORT | .00 | .00 | .00 | .00 | .0 |
| 40-460-370 TRAINING/TRAVEL | .00 | .00 | 500.00 | 500.00 | .0 |
| 40-460-510 LEGAL | .00 | .00 | .00 | .00 | .0 |
| 40-460-512 AUDIT | .00 | .00 | 1,700.00 | 1,700.00 | .0 |
| 40-460-513 PROPERTY/CASUALTY INSURANCE | 940.66 | 1,881.32 | 5,200.00 | 3,318.68 | 36.2 |
| 40-460-514 POSITION BONDS | .00 | .00 | 300.00 | 300.00 | .0 |
| 40-460-515 ENGINEERING/SURVEY | .00 | .00 | 3,000.00 | 3,000.00 | .0 |
| 40-460-516 SITE LEASE | .00 | .00 | 1.00 | 1.00 | .0 |
| 40-460-700 DEPRECIATION RESERVE | .00 | .00 | .00 | .00 | .0 |
| 40-460-750 FIREWORKS | .00 | 27,500.00 | 70,000.00 | 42,500.00 | 39.3 |
| 40-460-870 CONTINGENCY | .00 | .00 | 500.00 | 500.00 | .0 |
| 40-460-880 ICE RINK EXPENSES | .00 | .00 | 2,000.00 | 2,000.00 | .0 |

TOWN OF GRAND LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2024

| | | MARINA FUND | | | | |
|-------------------------------|------------------------------|---------------|--------------|--------------|------------|---------|
| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | % |
| TOTAL MARINA OPERATIONS | | 14,515.98 | 86,325.47 | 429,186.00 | 342,860.53 | 20.1 |
| <u>MARINA CAPITAL</u> | | | | | | |
| 40-960-610 | CAPITAL EQUIPMENT | .00 | .00 | .00 | .00 | .0 |
| 40-960-750 | CAPITAL CONTRIBS (INTERFUND) | .00 | .00 | .00 | .00 | .0 |
| 40-960-995 | FACILITIES IMPROVEMENTS | .00 | .00 | 60,000.00 | 60,000.00 | .0 |
| 40-960-999 | CONTRA CAPITAL OUTLAY | .00 | .00 | .00 | .00 | .0 |
| TOTAL MARINA CAPITAL | | .00 | .00 | 60,000.00 | 60,000.00 | .0 |
| TOTAL FUND EXPENDITURES | | 14,515.98 | 86,325.47 | 489,186.00 | 402,860.53 | 17.7 |
| NET REVENUE OVER EXPENDITURES | | (11,449.73) | (76,958.47) | (48,402.00) | 28,556.47 | (159.0) |

TOWN OF GRAND LAKE
BALANCE SHEET
APRIL 30, 2024

PAY-AS-YOU-THROW FUND

| <u>ASSETS</u> | | | |
|-------------------------------|---------------------------------|-------------|------------|
| 50-100000 | CASH IN COMBINED CASH FUND | 182,567.88 | |
| 50-116000 | PETTY CASH | 50.00 | |
| 50-117000 | ACCOUNTS RECEIVABLE | .00 | |
| 50-117500 | ACCOUNTS RECIVABLE - AR | (3,900.00) | |
| 50-127000 | ASSET - BAG INVENTORY | 7,860.06 | |
| 50-143100 | PREPAID EXPENSES | .00 | |
| | | | |
| | TOTAL ASSETS | | 186,577.94 |
| <u>LIABILITIES AND EQUITY</u> | | | |
| <u>LIABILITIES</u> | | | |
| 50-200000 | ACCOUNTS PAYABLE GENERAL | 1,757.72 | |
| 50-223100 | PREPAID ACCOUNTS | .00 | |
| 50-231000 | DUE TO G.F. FROM PAYT | .00 | |
| | | | |
| | TOTAL LIABILITIES | | 1,757.72 |
| <u>FUND EQUITY</u> | | | |
| 50-275000 | UNAPPROP. RETAINED EARNINGS | 185,376.53 | |
| | UNAPPROPRIATED FUND BALANCE: | | |
| | REVENUE OVER EXPENDITURES - YTD | (556.31) | |
| | | | |
| | BALANCE - CURRENT DATE | (556.31) | |
| | TOTAL FUND EQUITY | | 184,820.22 |
| | TOTAL LIABILITIES AND EQUITY | | 186,577.94 |

TOWN OF GRAND LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2024

PAY-AS-YOU-THROW FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | % |
|--|---------------|------------|-----------|-----------|------|
| <u>PAYT REVENUES</u> | | | | | |
| 50-344-110 PAYT BAGS: DIRECT SALES (T) | 483.00 | 787.00 | 4,000.00 | 3,213.00 | 19.7 |
| 50-344-115 PAYT BAGS: VENDOR PUR (NT) | 315.00 | 10,815.00 | 75,000.00 | 64,185.00 | 14.4 |
| 50-344-140 INTEREST REVENUE | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| | | | | | |
| TOTAL PAYT REVENUES | 798.00 | 11,602.00 | 80,000.00 | 68,398.00 | 14.5 |
| | | | | | |
| TOTAL FUND REVENUE | 798.00 | 11,602.00 | 80,000.00 | 68,398.00 | 14.5 |

TOWN OF GRAND LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2024

PAY-AS-YOU-THROW FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | % |
|-----------------------------------|--------------------|------------------|---------------------|---------------------|---------------|
| <u>PAYT OPERATIONS</u> | | | | | |
| 50-470-200 PAYT BAGS FOR RESALE | .00 | 2,869.55 | 2,000.00 | (869.55) | 143.5 |
| 50-470-250 PAYT COGS - BAGS | .00 | .00 | 6,500.00 | 6,500.00 | .0 |
| 50-470-300 DUMPSTER SERVICE | 2,050.70 | 8,788.76 | 30,000.00 | 21,211.24 | 29.3 |
| 50-470-301 RECYCLING CONTRIBUTION | 125.00 | 500.00 | 1,500.00 | 1,000.00 | 33.3 |
| 50-470-305 RECYCLING PROGRAM | .00 | .00 | .00 | .00 | .0 |
| 50-470-310 SITE LEASE | .00 | .00 | 1.00 | 1.00 | .0 |
| 50-470-312 COMPUTER SERVICES | .00 | .00 | 500.00 | 500.00 | .0 |
| 50-470-315 SITE MAINTENANCE | .00 | .00 | 50,000.00 | 50,000.00 | .0 |
| 50-470-320 BUSINESS LICENSE | .00 | .00 | 165.00 | 165.00 | .0 |
| 50-470-350 SALES TAX | .00 | .00 | 700.00 | 700.00 | .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 | <u>2,175.70</u> | <u>12,158.31</u> | <u>92,176.00</u> | <u>80,017.69</u> | <u>13.2</u> |
| <u>PAYT CAPITAL</u> | | | | | |
| 50-970-751 SITE IMPROVEMENTS | .00 | .00 | 20,000.00 | 20,000.00 | .0 |
| | | | | | |
| TOTAL PAYT CAPITAL | <u>.00</u> | <u>.00</u> | <u>20,000.00</u> | <u>20,000.00</u> | <u>.0</u> |
| | | | | | |
| TOTAL FUND EXPENDITURES | <u>2,175.70</u> | <u>12,158.31</u> | <u>112,176.00</u> | <u>100,017.69</u> | <u>10.8</u> |
| | | | | | |
| NET REVENUE OVER EXPENDITURES | <u>(1,377.70)</u> | <u>(556.31)</u> | <u>(32,176.00)</u> | <u>(31,619.69)</u> | <u>(1.7)</u> |

TOWN OF GRAND LAKE
BALANCE SHEET
APRIL 30, 2024

CAPITAL IMPROVEMENT FUND

| <u>ASSETS</u> | | | |
|-------------------------------|---|------------|--------------|
| 90-100000 | CASH IN COMBINED CASH FUND | 174,756.99 | |
| 90-109100 | COLOTRUST | 778,903.11 | |
| 90-117000 | ACCOUNTS RECEIVABLE | 58,625.50 | |
| 90-117500 | ACCOUNTS RECIVABLE - AR | .00 | |
| | | | |
| | TOTAL ASSETS | | 1,012,285.60 |
| <u>LIABILITIES AND EQUITY</u> | | | |
| <u>LIABILITIES</u> | | | |
| 90-200000 | ACCOUNTS PAYABLE GENERAL | .00 | |
| | | | |
| | TOTAL LIABILITIES | | .00 |
| <u>FUND EQUITY</u> | | | |
| 90-270000 | SURPLUS FUND | 280,500.00 | |
| 90-275000 | RETAINED EARNINGS - PRIOR | 663,991.73 | |
| | UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD | 67,793.87 | |
| | BALANCE - CURRENT DATE | 67,793.87 | |
| | TOTAL FUND EQUITY | | 1,012,285.60 |
| | TOTAL LIABILITIES AND EQUITY | | 1,012,285.60 |

TOWN OF GRAND LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2024

CAPITAL IMPROVEMENT FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | % |
|--|---------------|------------|------------|------------|------|
| <u>CIF REVENUES</u> | | | | | |
| 90-344-110 SALES & USE TAX 1% | 27,689.85 | 57,182.83 | 580,000.00 | 522,817.17 | 9.9 |
| 90-344-140 INTEREST REVENUES | 3,457.36 | 14,002.69 | 15,000.00 | 997.31 | 93.4 |
| 90-344-160 MISC REVENUE | .00 | .00 | .00 | .00 | .0 |
| 90-344-310 CO TREE GRANT | .00 | .00 | .00 | .00 | .0 |
| 90-344-910 DOLA 2017 TIER II PHASE 1 | .00 | .00 | .00 | .00 | .0 |
| 90-344-920 DOLA 2017 TIER II PHASE 2 | .00 | .00 | .00 | .00 | .0 |
| | | | | | |
| TOTAL CIF REVENUES | 31,147.21 | 71,185.52 | 595,000.00 | 523,814.48 | 12.0 |
| <u>CIF OTHER REVENUES</u> | | | | | |
| 90-391-360 TXFR IN FROM WATER ENTERPRISE | .00 | .00 | .00 | .00 | .0 |
| | | | | | |
| TOTAL CIF OTHER REVENUES | .00 | .00 | .00 | .00 | .0 |
| | | | | | |
| TOTAL FUND REVENUE | 31,147.21 | 71,185.52 | 595,000.00 | 523,814.48 | 12.0 |

TOWN OF GRAND LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2024

CAPITAL IMPROVEMENT FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | % |
|---|---------------|------------|---------------|---------------|------|
| <u>CAP IMP FUND OPERATIONS</u> | | | | | |
| 90-431-870 CONTINGENCY | .00 | .00 | 300.00 | 300.00 | .0 |
| 90-431-999 TABOR REQ'D EMERGENCY RESERVE | .00 | .00 | .00 | .00 | .0 |
| TOTAL CAP IMP FUND OPERATIONS | .00 | .00 | 300.00 | 300.00 | .0 |
| <u>CIF EXPENSES</u> | | | | | |
| 90-444-300 EV EXPENSES | .00 | .00 | .00 | .00 | .0 |
| 90-444-310 COLORADO TREE COALITION EXPENS | .00 | .00 | .00 | .00 | .0 |
| TOTAL CIF EXPENSES | .00 | .00 | .00 | .00 | .0 |
| <u>CAP IMP FUND DEBT SERVICE</u> | | | | | |
| 90-831-471 SALES TAX BONDS - PRINCIPAL | .00 | .00 | 125,000.00 | 125,000.00 | .0 |
| 90-831-472 SALES TAX BONDS - INTEREST | .00 | .00 | 153,450.00 | 153,450.00 | .0 |
| TOTAL CAP IMP FUND DEBT SERVICE | .00 | .00 | 278,450.00 | 278,450.00 | .0 |
| <u>CAP IMP FUND CAPITAL</u> | | | | | |
| 90-931-200 CAPITAL PAVEMENT | .00 | 3,391.65 | 350,000.00 | 346,608.35 | 1.0 |
| 90-931-201 CAPITAL BOARDWALKS | .00 | .00 | 100,000.00 | 100,000.00 | .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 |
| 90-931-910 STREETScape | .00 | .00 | .00 | .00 | .0 |
| 90-931-912 STREETScape-MAINTENANCE | .00 | .00 | .00 | .00 | .0 |
| 90-931-915 STREETScape PLAN/PROJECT MAN | .00 | .00 | .00 | .00 | .0 |
| 90-931-916 STREETScape- BELOW GROUND | .00 | .00 | .00 | .00 | .0 |
| 90-931-917 STREETScape-ABOVE GROUND | .00 | .00 | .00 | .00 | .0 |
| 90-931-918 STREETScape- MISC. | .00 | .00 | .00 | .00 | .0 |
| 90-931-919 STREETScape-LANDSCAPING | .00 | .00 | .00 | .00 | .0 |
| TOTAL CAP IMP FUND CAPITAL | .00 | 3,391.65 | 530,000.00 | 526,608.35 | .6 |
| TOTAL FUND EXPENDITURES | .00 | 3,391.65 | 808,750.00 | 805,358.35 | .4 |
| NET REVENUE OVER EXPENDITURES | 31,147.21 | 67,793.87 | (213,750.00) | (281,543.87) | 31.7 |