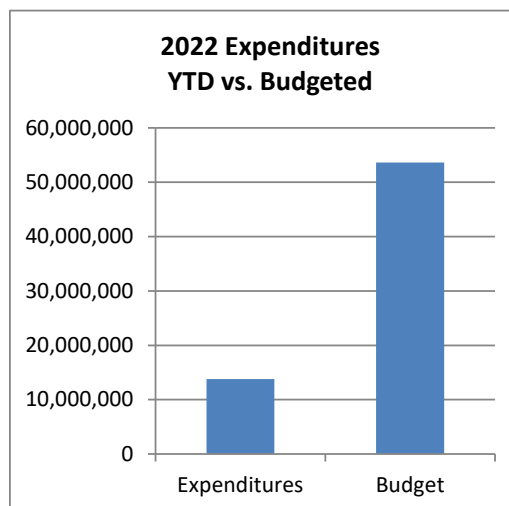
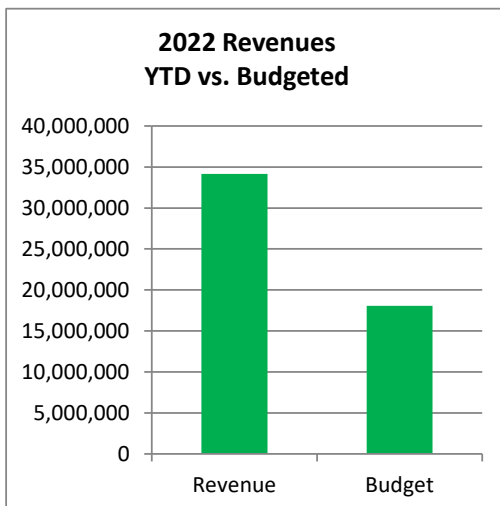


Town of Johnstown, Colorado
Statement of Revenues, Expenditures, and Changes in
Fund Balances - General Fund
Period Ending December 31, 2022
Unaudited

General Fund	2022 Actuals December	2022 Adopted Budget	%
			Complete
Beginning Fund Balance	68,989,739	68,989,739	
Revenues:			
Taxes & Fees	25,160,535	16,413,716	153.3%
Licenses & Permits	4,795,386	1,156,650	414.6%
Fines & Forfeitures	242,903	160,500	151.3%
Intergovernmental	280,679	25,000	1122.7%
Earnings on Investment	442,268	52,500	842.4%
Miscellaneous Revenue	3,231,511	253,000	1277.3%
<i>Transfers In</i>	-	-	
Total Operating Revenues	<u>34,153,281</u>	<u>18,061,366</u>	189.1%
Expenditures:			
Legislative	2,472,077	932,500	265.1%
Town Manager	942,734	1,644,593	57.3%
Town Clerk	470,039	509,750	92.2%
Finance	341,902	417,510	81.9%
Planning	471,473	759,878	62.0%
Reimbursements	780,994	300,000	260.3%
Building Inspections	277,546	271,400	102.3%
Police	4,298,468	4,878,580	88.1%
Public Works	585,379	761,200	76.9%
Buildings	273,903	293,250	93.4%
<i>Transfers Out</i>	<u>2,870,565</u>	<u>42,837,000</u>	6.7%
Total Expenditures	<u>13,785,079</u>	<u>53,605,661</u>	25.7%
Excess (Deficiency) of Revenues and Other Sources over Expenditures	<u>20,368,202</u>	<u>(35,544,295)</u>	
Prior Period Adjustment			
Ending Fund Balance*	<u>89,357,941</u>	<u>33,445,444</u>	

* - Unaudited. Reissued December financials to reflect transfers and invoices prior to audit preparation.

100% of the fiscal year has elapsed

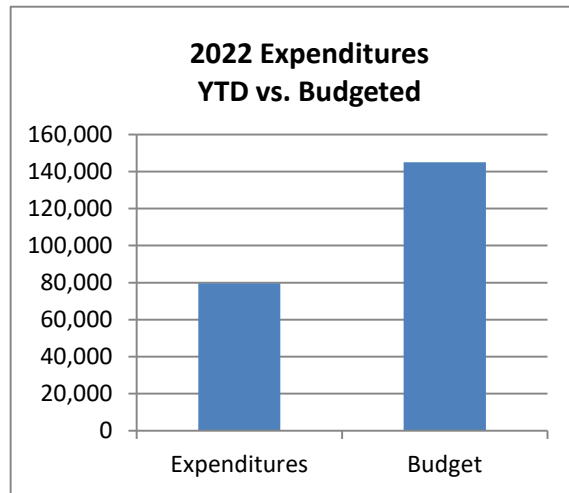
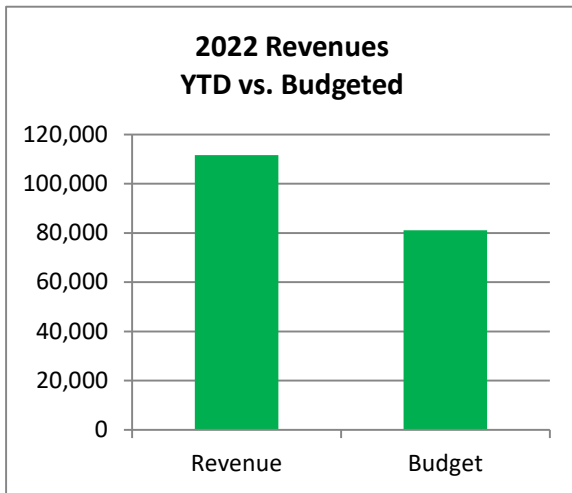


Town of Johnstown, Colorado
Statement of Revenues, Expenditures, and Changes in
Fund Balances - Conservation Trust Fund
Period Ending December 31, 2022
Unaudited

Conservation Trust Fund	2022 Actuals December	2022 Adopted Budget	%
			Complete
Beginning Fund Balance	100,051	100,051	
Revenues:			
Intergovernmental	110,880	81,100	136.7%
Earnings on Investment	774	50	1548.0%
Total Operating Revenues	<u>111,654</u>	<u>81,150</u>	137.6%
Expenditures:			
Operations	-	-	
Capital Outlay	79,593	145,000	54.9%
Total Expenditures	<u>79,593</u>	<u>145,000</u>	54.9%
Excess (Deficiency) of Revenues and Other Sources over Expenditures	<u>32,061</u>	<u>(63,850)</u>	
Ending Fund Balance*	<u>132,112</u>	<u>36,201</u>	

* - Unaudited. Reissued December financials to reflect transfers and invoices prior to audit preparation.

100% of the fiscal year has elapsed

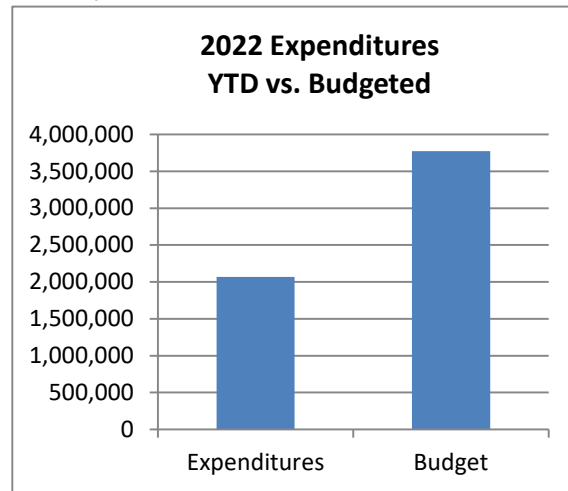
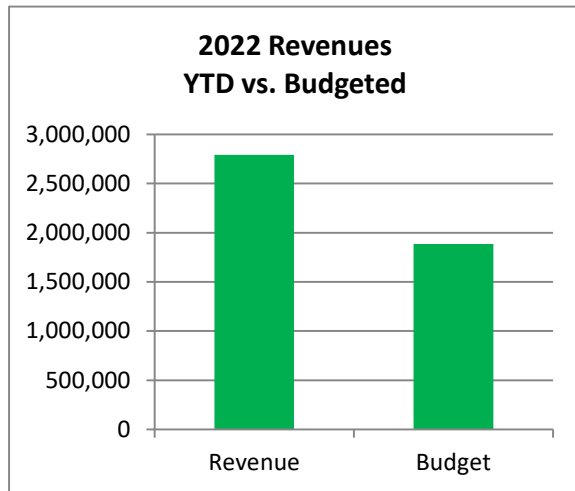


Town of Johnstown, Colorado
Statement of Revenues, Expenditures, and Changes in
Fund Balances - Parks and Open Space Fund
Period Ending December 31, 2022
Unaudited

Parks and Open Space Fund	2022 Actuals December	2022 Adopted Budget	%
			Complete
Beginning Fund Balance	7,277,919	7,277,919	
Revenues:			
Taxes & Fees	1,505,253	498,150	302.2%
Miscellaneous Revenue	76,503	222,000	34.5%
<i>Transfers In</i>	1,162,000	1,162,000	100.0%
Total Operating Revenues	<u>2,792,155</u>	<u>1,884,650</u>	148.2%
Expenditures:			
Operations	539,361	1,037,550	52.0%
Capital Outlay	1,526,858	2,737,000	55.8%
<i>Transfers Out</i>	-	-	
Total Expenditures	<u>2,066,218</u>	<u>3,774,550</u>	54.7%
Excess (Deficiency) of Revenues and Other Sources over Expenditures	<u>725,937</u>	<u>(1,889,900)</u>	
Ending Fund Balance*	<u>8,003,856</u>	<u>5,388,019</u>	

* - Unaudited. Reissued December financials to reflect transfers and invoices prior to audit preparation.

100% of the fiscal year has elapsed

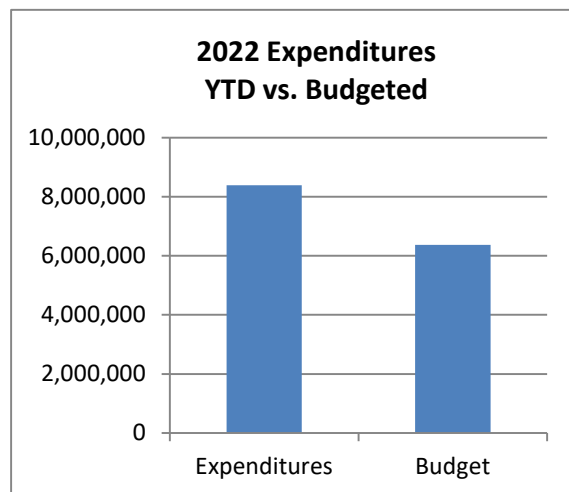
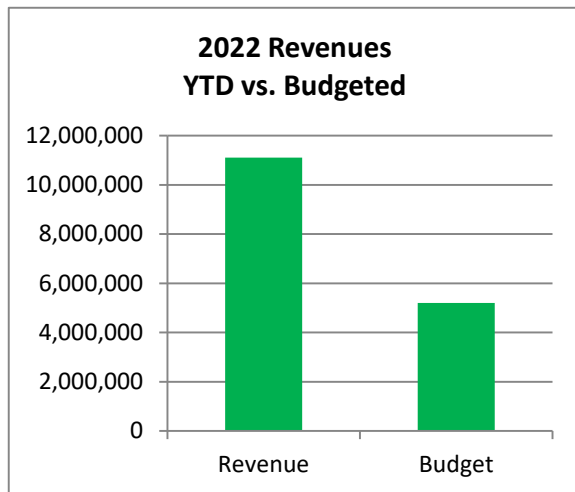


Town of Johnstown, Colorado
Statement of Revenues, Expenditures, and Changes in
Fund Balances - Street and Alley Fund
Period Ending December 31, 2022
Unaudited

Street and Alley Fund	2022 Actuals December	2022 Adopted Budget	%
			Complete
Beginning Fund Balance	15,131,804	15,131,804	
Revenues:			
Taxes & Fees	6,191,946	3,191,400	194.0%
Intergovernmental	217,154	707,667	30.7%
Charges for Services	955,350	881,000	108.4%
Capital Investment Fees	3,616,570	420,550	860.0%
Earnings on Investment	118,087	2,000	5904.4%
Miscellaneous Revenues	1,235	-	0.0%
Total Operating Revenues	11,100,342	5,202,617	213.4%
Expenditures:			
Operations & Maintenance	4,960,538	3,599,400	137.8%
Capital	3,427,645	2,769,000	123.8%
Total Expenditures	8,388,183	6,368,400	131.7%
Excess (Deficiency) of Revenues and Other Sources over Expenditures	2,712,158	(1,165,783)	
Ending Fund Balance*	17,843,962	13,966,021	

* - Unaudited. Reissued December financials to reflect transfers and invoices prior to audit preparation.

100% of the fiscal year has elapsed

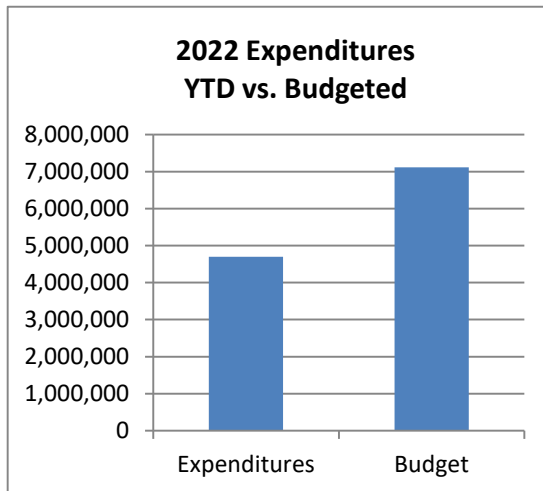
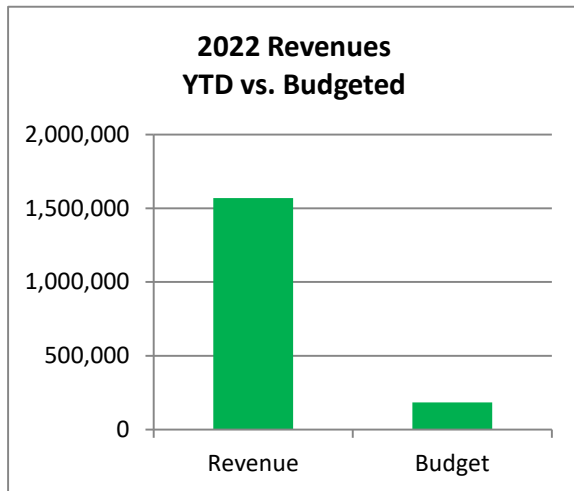


Town of Johnstown, Colorado
Statement of Revenues, Expenditures, and Changes in
Fund Balances - Capital Projects Fund
Period Ending December 31, 2022
Unaudited

Capital Projects Fund	2022 Actuals December	2022 Adopted Budget	%
			Complete
Beginning Fund Balance	14,524,244	14,524,244	
Revenues:			
Taxes and Fees	1,405,083	240,000	585.5%
Miscellaneous Revenue	-	-	
Interest	165,029	4,500	3667.3%
<i>Transfers In</i>	-	(60,000)	0.0%
Total Operating Revenues	<u>1,570,112</u>	<u>184,500</u>	851.0%
Expenditures:			
Capital Outlay	4,702,792	7,111,500	0.0%
<i>Transfers Out</i>	-	-	0.0%
Total Expenditures	<u>4,702,792</u>	<u>7,111,500</u>	66.1%
Excess (Deficiency) of Revenues and Other Sources over Expenditures	<u>(3,132,680)</u>	<u>(6,927,000)</u>	
Ending Fund Balance*	<u>11,391,563</u>	<u>7,597,244</u>	

* - Unaudited. Reissued December financials to reflect transfers and invoices prior to audit preparation.

100% of the fiscal year has elapsed

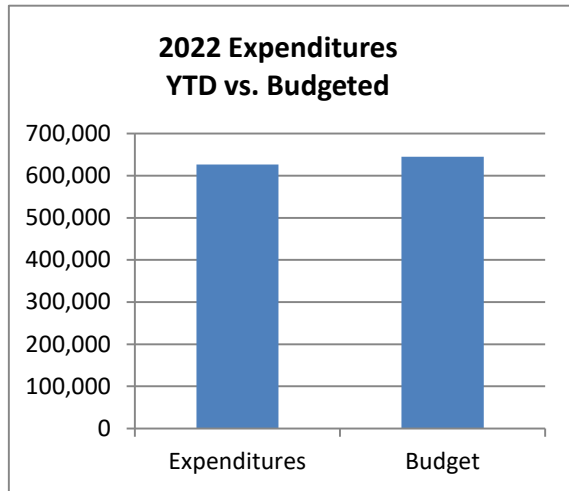
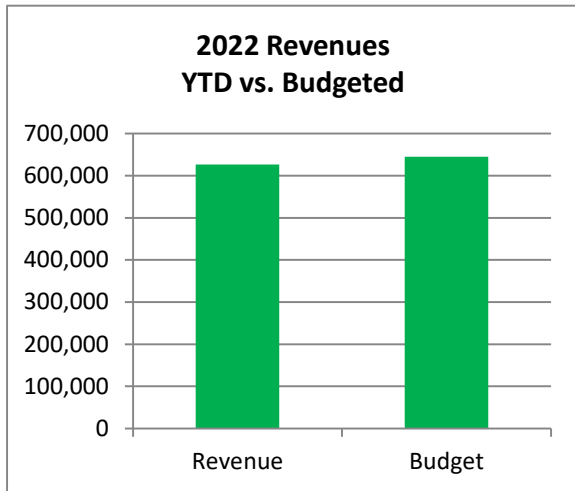


Town of Johnstown, Colorado
Statement of Revenues, Expenditures, and Changes in
Fund Balances - Tax Allocation Fund
Period Ending December 31, 2022
Unaudited

Tax Allocation Fund	2022 Actuals December	2022 Adopted Budget	%
			Complete
Beginning Fund Balance	41,435	95,951	
Revenues:			
Taxes & Fees	626,664	645,000	97.2%
Earnings on Investment	-	50	0.0%
Total Operating Revenues	626,664	645,050	97.1%
Expenditures:			
Miscellaneous	626,664	645,050	97.1%
Total Expenditures	626,664	645,050	97.1%
Excess (Deficiency) of Revenues and Other Sources over Expenditures	-	-	
Ending Fund Balance*	41,435	95,951	

* - Unaudited. Reissued December financials to reflect transfers and invoices prior to audit preparation.

100% of the fiscal year has elapsed

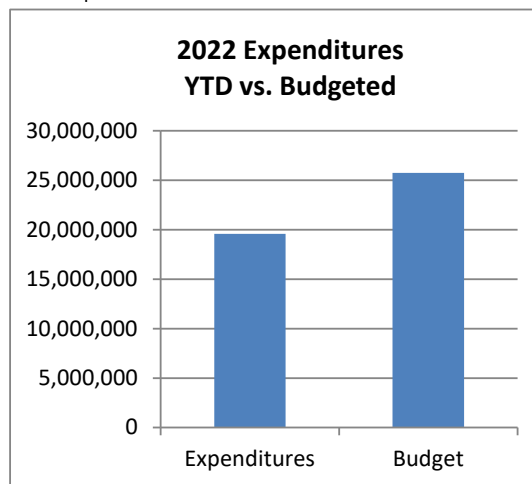
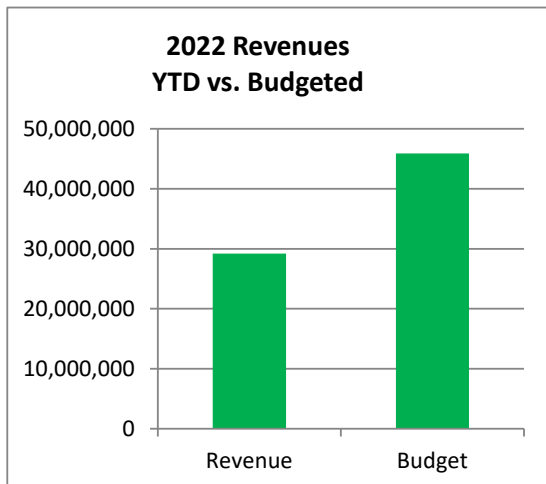


Town of Johnstown, Colorado
Statement of Revenues, Expenditures, and Changes in
Fund Balances - Water Fund
Period Ending December 31, 2022
Unaudited

Water Fund	2022 Actuals December	2022 Adopted Budget	%
			Complete
Beginning Cash Balance	22,391,126	22,391,126	
Revenues:			
Charges for Services	<u>5,888,333</u>	<u>3,838,700</u>	153.4%
Total Operating Revenues	<u>5,888,333</u>	<u>3,838,700</u>	153.4%
Expenses:			
Administration	232,991	428,650	54.4%
Operations	3,457,717	3,968,650	87.1%
Capital Outlay	15,237,754	20,910,280	72.9%
Depreciation	652,184	425,000	153.5%
Transfers Out	<u>-</u>	<u>-</u>	
Total Operating Expenses	<u>19,580,645</u>	<u>25,732,580</u>	76.1%
Operating Income (Loss)	<u>(13,692,312)</u>	<u>(21,893,880)</u>	
Non-Operating Revenues (Expenses)			
Tap Fees	3,596,898	1,006,050	357.5%
Capital Investment Fees	3,428,766	850,650	403.1%
Misc. Revenues	16,024,796	40,179,550	39.9%
Interest Expense	<u>255,216</u>	<u>6,900</u>	3698.8%
Total Non-Operating Revenues (Expenses)	<u>23,305,675</u>	<u>42,043,150</u>	55.4%
Excess (Deficiency) of Revenues and Other Sources over Expenses	<u>9,613,363</u>	<u>20,149,270</u>	
Ending Cash Balance*	<u>32,004,490</u>	<u>42,540,396</u>	

* - Unaudited. Reissued December financials to reflect transfers and invoices prior to audit preparation.

100% of the fiscal year has elapsed

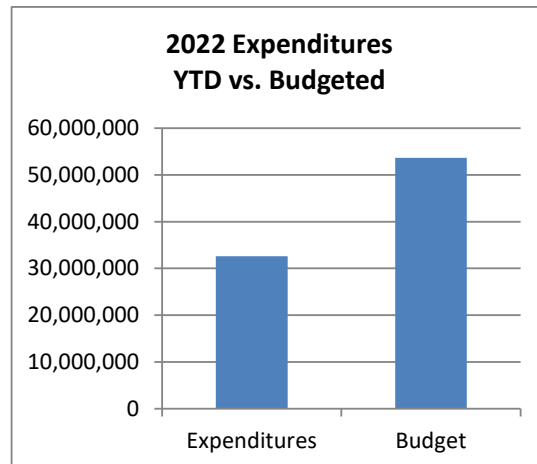
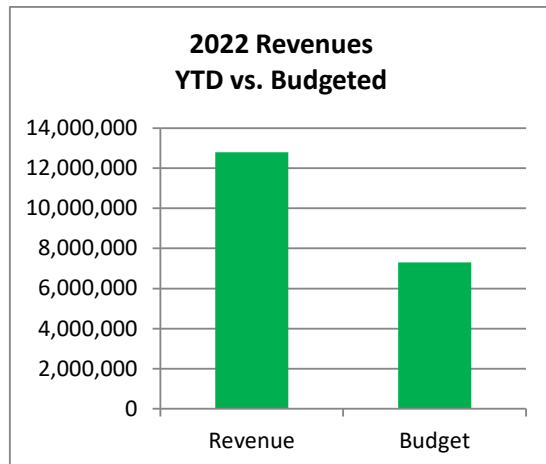


Town of Johnstown, Colorado
Statement of Revenues, Expenditures, and Changes in
Fund Balances - Sewer Fund
Period Ending December 31, 2022
Unaudited

Sewer Fund	2022 Actuals December	2022 Adopted Budget	%
			Complete
Beginning Cash Balance	62,270,933	62,270,933	
Revenues:			
Charges for Services	<u>3,015,211</u>	<u>2,984,000</u>	101.0%
Total Operating Revenues	<u>3,015,211</u>	<u>2,984,000</u>	101.0%
Expenses:			
Administration	211,928	244,050	86.8%
Operations	1,529,336	1,991,800	76.8%
Capital Outlay	28,574,045	49,189,000	58.1%
Depreciation	344,276	245,000	140.5%
Debt Service	<u>1,953,150</u>	<u>1,953,150</u>	100.0%
Total Operating Expenses	<u>32,612,735</u>	<u>53,623,000</u>	60.8%
Operating Income (Loss)	<u>(29,597,525)</u>	<u>(50,639,000)</u>	
Non-Operating Revenues (Expenses)			
Capital Improvement Fees	8,480,671	2,396,740	353.8%
Misc. Revenues	310,470	1,915,000	16.2%
Interest Expense	992,106	1,200	82675.5%
Debt Proceeds	<u>-</u>	<u>-</u>	
Total Non-Operating Revenues (Expenses)	<u>9,783,247</u>	<u>4,312,940</u>	226.8%
Excess (Deficiency) of Revenues and Other Sources over Expenses	<u>(19,814,278)</u>	<u>(46,326,060)</u>	
Ending Cash Balance*	<u>42,456,656</u>	<u>15,944,873</u>	

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100% of the fiscal year has elapsed

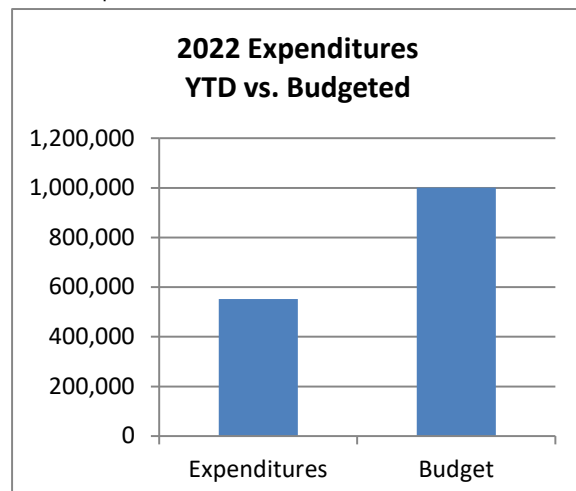
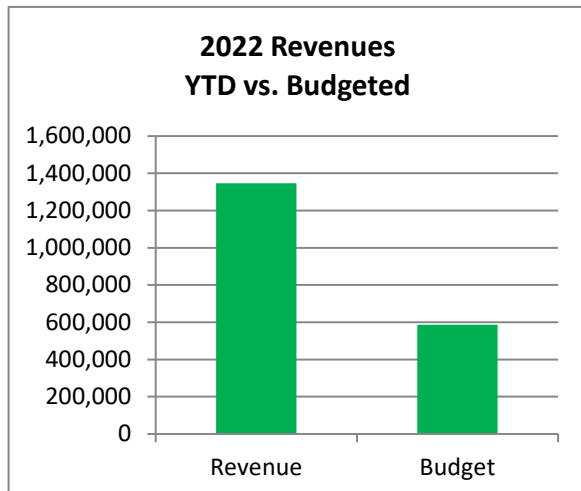


Town of Johnstown, Colorado
Statement of Revenues, Expenditures, and Changes in
Fund Balances - Drainage Fund
Period Ending December 31, 2022
Unaudited

Drainage Fund	2022 Actuals December	2022 Adopted Budget	%
			Complete
Beginning Cash Balance	3,515,563	3,515,563	
<u>Revenues:</u>			
Charges for Services	501,456	475,900	105.4%
Total Operating Revenues	<u>501,456</u>	<u>475,900</u>	105.4%
<u>Expenses:</u>			
Administration	138,115	156,765	88.1%
Operations	182,882	364,100	50.2%
Capital Improvements	230,927	480,000	48.1%
Transfer Out	-	-	
Total Operating Expenses	<u>551,925</u>	<u>1,000,865</u>	55.1%
Operating Income (Loss)	<u>(50,469)</u>	<u>(524,965)</u>	
<u>Non-Operating Revenues (Expenses)</u>			
Capital Revenues	811,250	110,000	737.5%
Misc. Revenues	-	-	
Interest Expense	33,990	1,000	3399.0%
Total Non-Operating Revenues (Expenses)	<u>845,240</u>	<u>111,000</u>	761.5%
Excess (Deficiency) of Revenues and Other Sources over Expenses	<u>794,772</u>	<u>(413,965)</u>	
Ending Cash Balance*	<u>4,310,335</u>	<u>3,101,598</u>	

* - Unaudited. Reissued December financials to reflect transfers and invoices prior to audit preparation.

100% of the fiscal year has elapsed

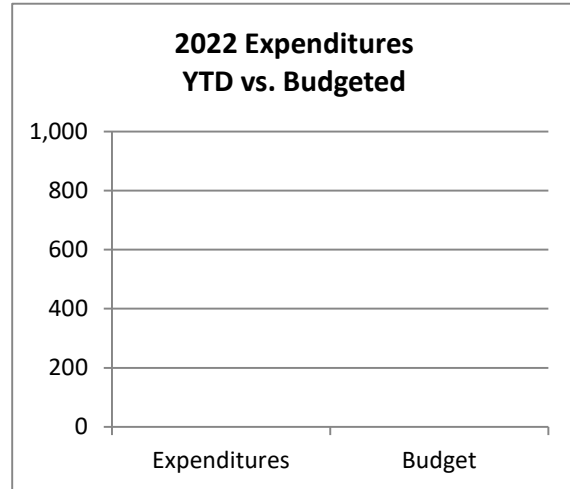
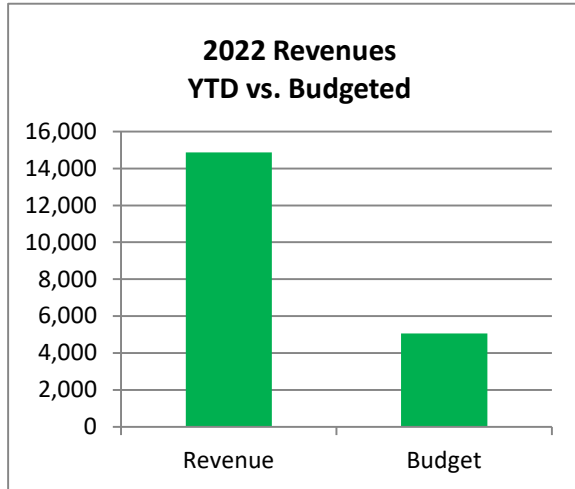


Town of Johnstown, Colorado
Statement of Revenues, Expenditures, and Changes in
Fund Balances - Cemetery Perpetual Fund
Period Ending December 31, 2022
Unaudited

Cemetery Perpetual Fund	2022 Actuals December	2022 Adopted Budget	%
			Complete
Beginning Fund Balance	153,817	153,817	
Revenues:			
Miscellaneous Revenue	12,898	5,000	258.0%
Earnings on Investment	1,974	60	3289.8%
Total Operating Revenues	<u>14,872</u>	<u>5,060</u>	293.9%
Expenditures:			
Operations & Maintenance	-	-	
Capital Outlay	-	-	
Transfers Out	-	-	
Total Expenditures	<u>-</u>	<u>-</u>	
Excess (Deficiency) of Revenues and Other Sources over Expenditures	<u>14,872</u>	<u>5,060</u>	
Ending Fund Balance*	<u><u>168,689</u></u>	<u><u>158,877</u></u>	

* - Unaudited. Reissued December financials to reflect transfers and invoices prior to audit preparation.

100% of the fiscal year has elapsed

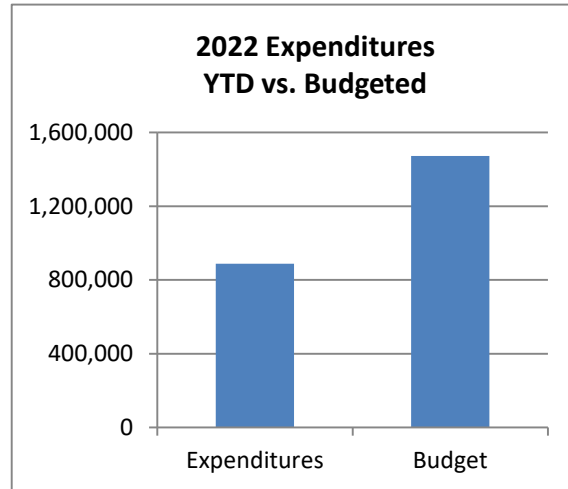
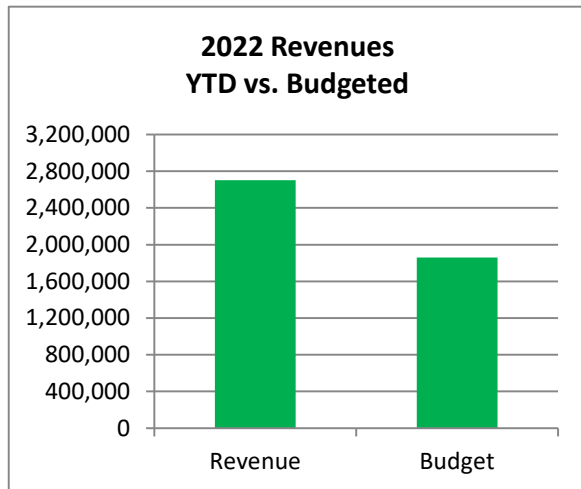


Town of Johnstown, Colorado
Statement of Revenues, Expenditures, and Changes in
Fund Balances - Library Fund
Period Ending December 31, 2022
Unaudited

Library Fund	2022 Actuals December	2022 Adopted Budget	%
			Complete
Beginning Fund Balance	6,665,722	6,665,722	
Revenues:			
Intergovernmental	486,564	488,959	99.5%
Miscellaneous Revenue	2,542	11,000	23.1%
Capital Investment Fees	793,779	215,000	369.2%
Interest	116,540	5,000	2330.8%
<i>Transfers In</i>	<u>1,302,721</u>	<u>1,140,000</u>	114.3%
Total Operating Revenues	<u>2,702,146</u>	<u>1,859,959</u>	145.3%
Expenditures:			
Operations	887,141	1,472,000	60.3%
Capital Outlay	-	-	0.0%
Total Expenditures	<u>887,141</u>	<u>1,472,000</u>	60.3%
Excess (Deficiency) of Revenues and Other Sources over Expenditures	<u>1,815,004</u>	<u>387,959</u>	
Ending Fund Balance*	<u>8,480,726</u>	<u>7,053,681</u>	

* - Unaudited. Reissued December financials to reflect transfers and invoices prior to audit preparation.

100% of the fiscal year has elapsed



Town of Johnstown, Colorado
Statement of Revenues, Expenditures, and Changes in
Fund Balances - Recreation Center Fund
Period Ending December 31, 2022
Unaudited

Recreation Center Fund	2022 Actuals December	2022 Adopted Budget	% Complete
Beginning Fund Balance	922,738	922,738	
<u>Revenues:</u>			
State Grants	25,000	0	
Transfers In	-	-	
Earnings on Investment	-	-	
Total Operating Revenues	<u>25,000</u>	<u>-</u>	
<u>Expenditures:</u>			
Operations & Maintenance	525,000	500,000	0.0%
Capital Outlay	-	-	
Total Expenditures	<u>525,000</u>	<u>500,000</u>	105.0%
Excess (Deficiency) of Revenues and Other Sources over Expenditures	<u>(500,000)</u>	<u>(500,000)</u>	
Ending Fund Balance*	<u><u>422,738</u></u>	<u><u>422,738</u></u>	

* - Unaudited. Reissued December financials to reflect transfers and invoices prior to audit preparation.

100% of the fiscal year has elapsed

