

Management Report

Town of Blue

For the period ended July 31, 2019



Prepared by

Shawver & Way CPAs, LLC

Prepared on

August 12, 2019

Table of Contents

Statement of Financial Position3

Monthly:A/P Aging Summary5

Monthly:Statement of Activity Prior Year6

Monthly:Budget vs. Actuals 201911

Monthly:Capital Expenditures13

Statement of Financial Position

As of July 31, 2019

	Total
ASSETS	
Current Assets	
Bank Accounts	
10010 Operating - Alpine Bank	1,250,109.51
10050 Petty Cash	250.00
10100 Credit Card - Alpine	1,148.16
10110 Reserve1 - Alpine Bank	231,242.59
10120 Reserve2 - Alpine Bank	302,405.06
10130 CD's - Millennium Bank	308,720.19
10140 Conservation Trust-Alpine Bank	88,617.80
10150 FirstBank - Reserves	100,001.00
10160 Colorado Trust	1,089.45
10170 CSAFE	100.00
10410 Illiquid Trust Funds	1,187.42
Total Bank Accounts	2,284,871.18
Other Current Assets	
10420 Cash with the County Treasurer	2,739.30
12005 Prepaid expenses Cebt	5,215.91
Total Other Current Assets	7,955.21
Total Current Assets	2,292,826.39
TOTAL ASSETS	\$2,292,826.39
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
20050 Payroll Liabilities	0.00
CO Income Tax	883.00
Total 20050 Payroll Liabilities	883.00
Direct Deposit Payable	-0.01
Total Other Current Liabilities	882.99
Total Current Liabilities	882.99
Total Liabilities	882.99
Equity	
30010 Invested in Capital Assets, Net	2,137,720.32
30020 Fund Balance - Amendment 1	46,804.00
30030 Fund Balance - Conservation Trs	54,434.00
30100 General Fund Balance	-1,132,281.58
30310 Reserves-Land Acquisition	300,000.00
30320 Reserves-Road Improvements	400,000.00
30330 Reserves-Town Hall Renovations	100,000.00
Net Revenue	385,266.66

	Total
Total Equity	2,291,943.40
TOTAL LIABILITIES AND EQUITY	\$2,292,826.39

Monthly:A/P Aging Summary

As of August 12, 2019

	Current	1 - 30	31 - 60	61 - 90	91 and over	Total
5891 Hwy 9 LLC	1,000.00					1,000.00
Andrew Maguire	50.00					50.00
Breckenridge Building Center	13.88					13.88
Brian Lemick*	420.00					420.00
Bridget Costello	500.00					500.00
CEBT	2,501.20					2,501.20
Colorado Chapter of ICC	140.00					140.00
Colorado Dept of Revenue	15.00					15.00
Colorado Mountain College	1,250.00					1,250.00
Colorado Mountain News Media		314.90				314.90
Dependable Auto Glass	569.40					569.40
James Gaynor	50.00					50.00
Shawver & Way CPAs LLC	493.75					493.75
Timberline Disposal & Recycling	118.30					118.30
Tritech Forensics	54.00					54.00
Valley Precast Inc	423.10					423.10
Wheeler Trucking	54,776.50					54,776.50
TOTAL	\$62,375.13	\$314.90	\$0.00	\$0.00	\$0.00	\$62,690.03

NOTE

"No Assurance Provided"

Monthly:Statement of Activity Prior Year

July 2019

	Jul 2019	Jul 2018 (PY)	Change	% Change	Total Jan - Jul, 2019 (YTD)
REVENUE					
40000 Tax Revenue					
40010 General Property Tax	107,705.25	103,667.05	4,038.20	3.90 %	516,492.52
40020 Delinquent Taxes					105.13
40030 Lodging Tax	13,085.08	-11,683.95	24,769.03	211.99 %	89,215.84
40040 Specific Ownership Tax	2,267.54	2,667.81	-400.27	-15.00 %	13,624.52
40050 Motor Vehicle License Fees	775.74	353.50	422.24	119.45 %	4,189.73
40060 Sales Tax	18,060.08	20,284.26	-2,224.18	-10.97 %	182,043.62
40070 Cigarette Tax	37.87	24.27	13.60	56.04 %	230.35
40080 Highway User's Tax	3,754.34	3,631.59	122.75	3.38 %	28,807.94
40090 Road & Bridge	9,568.78	8,995.73	573.05	6.37 %	16,897.10
Total 40000 Tax Revenue	155,254.68	127,940.26	27,314.42	21.35 %	851,606.75
41000 Building Department					
41010 Building Inspection Dept	24,876.19	3,204.50	21,671.69	676.29 %	49,280.28
41020 Architectural Review Fees	150.00	600.00	-450.00	-75.00 %	900.00
Total 41000 Building Department	25,026.19	3,804.50	21,221.69	557.80 %	50,180.28
42000 Municipal Court Revenue					
42010 Municipal Court Fines	2,816.00	3,410.00	-594.00	-17.42 %	15,002.20
42020 Code Enforcement Surcharge	216.00	344.00	-128.00	-37.21 %	1,394.00
42030 Marshal Office Revenue	10.00	2.00	8.00	400.00 %	22.00
Total 42000 Municipal Court Revenue	3,042.00	3,756.00	-714.00	-19.01 %	16,418.20
43000 Tarn Revenue					
43010 Boat Permits	1,750.00	880.00	870.00	98.86 %	2,995.00
Total 43000 Tarn Revenue	1,750.00	880.00	870.00	98.86 %	2,995.00
44000 Other Income					
44010 Conservation Trust Fund		0.64	-0.64	-100.00 %	5,986.28
44020 Interest on Investments	7.46	6.29	1.17	18.60 %	54.76
44025 Interest on Taxes	104.81	104.97	-0.16	-0.15 %	156.91
44030 Natural Gas Franchise	3,567.18	-10,622.50	14,189.68	133.58 %	27,955.94

	Jul 2019	Jul 2018 (PY)	Change	% Change	Total Jan - Jul, 2019 (YTD)
44040 Forestry Income					2,398.50
44055 CDOT Marshal Grants	550.00		550.00		6,475.00
44060 Grants					2,210.89
44070 Credit Card Fees	240.35	124.77	115.58	92.63 %	686.56
44080 Lodging Tax Registration	387.50	475.00	-87.50	-18.42 %	9,525.25
44090 Business Licenses	1,220.00	1,200.00	20.00	1.67 %	5,645.00
44100 Admin Miscellaneous Income	65.00		65.00		4,685.19
Total 44000 Other Income	6,142.30	-8,710.83	14,853.13	170.51 %	65,780.28
Total Revenue	191,215.17	127,669.93	63,545.24	49.77 %	986,980.51
GROSS PROFIT	191,215.17	127,669.93	63,545.24	49.77 %	986,980.51
EXPENDITURES					
71000 Personnel					
71010 Salaries - Elected Officials	1,100.00	1,250.00	-150.00	-12.00 %	7,550.00
71020 Salary - Town Administrator	5,653.84	5,384.62	269.22	5.00 %	47,260.22
71030 Salary - Town Clerk	3,495.91	2,640.00	855.91	32.42 %	20,415.27
71040 Payroll Taxes - All Employees	1,937.98	1,836.07	101.91	5.55 %	14,554.46
71060 Workman's Comp Insurance	647.00		647.00		3,707.00
71070 Health Insurance	1,660.80	2,124.68	-463.88	-21.83 %	12,456.00
71080 Town Attorney	1,473.00	1,400.18	72.82	5.20 %	7,839.55
71090 Accountant	313.75	299.50	14.25	4.76 %	3,183.75
71100 Auditor		4,865.00	-4,865.00	-100.00 %	5,930.00
Total 71000 Personnel	16,282.28	19,800.05	-3,517.77	-17.77 %	122,896.25
72000 Administration					
72010 Office Supplies	314.58	258.16	56.42	21.85 %	1,726.94
72020 Telephone	793.66	398.85	394.81	98.99 %	4,554.73
72030 Postage and Delivery					3.00
72040 Printing & Publishing	265.50	501.48	-235.98	-47.06 %	2,517.46
72045 Office/General Administrative Expenditures	1,416.00		1,416.00		1,416.00
72050 Meetings and Events	1,153.53	98.27	1,055.26	1,073.84 %	5,689.60
72060 Training & Travel	1,583.37	931.31	652.06	70.02 %	4,854.01
72070 Sales & Lodging Tax Admin					538.46

	Jul 2019	Jul 2018 (PY)	Change	% Change	Total Jan - Jul, 2019 (YTD)
72080 Professional Services	305.00		305.00		530.00
72090 Equipment Repairs & Lease	298.29	332.32	-34.03	-10.24 %	7,526.27
72100 Technology	12,330.00	1,213.36	11,116.64	916.19 %	29,140.72
72105 Community Engagement/Marketing					607.50
72106 Community Fund					3,500.00
72110 Insurance					16,556.20
72120 Codifying					614.40
72140 Cnty Treasurer's Fees	2,156.30	2,075.45	80.85	3.90 %	10,289.11
72150 NWC of Govt					959.00
72170 CAST					630.00
72180 Credit Card Charges	215.33	116.33	99.00	85.10 %	609.83
72195 Charitable Contributions					2,000.00
Total 72000 Administration	20,831.56	5,925.53	14,906.03	251.56 %	94,263.23
73000 Town Hall Expense					
73010 Utilities	659.71	757.90	-98.19	-12.96 %	5,799.29
73020 Trash	125.00	102.00	23.00	22.55 %	509.00
73030 Supplies					792.39
73060 Repairs & Maintenance					1,109.05
Total 73000 Town Hall Expense	784.71	859.90	-75.19	-8.74 %	8,209.73
74000 Planning & Zoning					
74010 P&Z Commission Salaries	650.00	650.00	0.00	0.00 %	4,550.00
Total 74000 Planning & Zoning	650.00	650.00	0.00	0.00 %	4,550.00
75000 Municipal Court					
75010 Municipal Judge	541.67	541.67	0.00	0.00 %	3,791.69
75020 Prosecutor	800.00	800.00	0.00	0.00 %	5,600.00
75040 Court Administration	193.35	175.43	17.92	10.21 %	472.64
Total 75000 Municipal Court	1,535.02	1,517.10	17.92	1.18 %	9,864.33
76000 Public Safety					
76010 Salary - Marshal	9,722.40	8,572.40	1,150.00	13.42 %	67,729.90
76030 Fuel					2,572.75
76040 Supplies - Marshall					61.68

	Jul 2019	Jul 2018 (PY)	Change	% Change	Jan - Jul, 2019 (YTD)	Total
76050 Auto Repair & Maintenance	2,167.85	678.12	1,489.73	219.69 %		7,371.46
76060 Animal Shelter	500.00		500.00			1,000.00
76070 Communication						3,558.50
76075 Survivor Support						1,000.00
76080 HASMAT						1,885.68
76090 Radar Recertification						80.00
76110 Professional Services						390.00
76115 CDOT/Extra Work						5,100.00
Total 76000 Public Safety	12,390.25	9,250.52	3,139.73	33.94 %		90,749.97
77000 Public Works						
77010 Building Inspector	4,384.62	4,153.60	231.02	5.56 %		32,615.43
77015 Electrical Inspector	195.00	1,040.00	-845.00	-81.25 %		4,290.00
77020 Street Lights Utilities	449.28	253.10	196.18	77.51 %		1,853.20
77030 Snow Removal						131,492.76
77040 Street Maintenance	866.25	41,307.73	-40,441.48	-97.90 %		11,190.19
77060 Signs						11,587.50
77070 Tarn Improvements						670.00
77090 Wildfire Grant Expenses						6,480.00
77095 High Country Conservation Grant						50.00
Total 77000 Public Works	5,895.15	46,754.43	-40,859.28	-87.39 %		200,229.08
79000 Capital Improvements						
79020 Cisterns Constructions	23,104.44	11,656.18	11,448.26	98.22 %		23,104.44
79021 Cisterns Engineering	3,350.27		3,350.27			7,201.19
79030 Town Hall Remodel		14,439.00	-14,439.00	-100.00 %		
79050 Engineering Capital Planning		11,580.43	-11,580.43	-100.00 %		1,785.70
79055 Engineering Signage-Gateway						8,036.00
79057 CDOT Access Plan						43,400.00
Total 79000 Capital Improvements	26,454.71	37,675.61	-11,220.90	-29.78 %		83,527.33
Accrued Payroll Expenses						
Wages						-12,576.07
Total Accrued Payroll Expenses						-12,576.07

	Jul 2019	Jul 2018 (PY)	Change	% Change	Total Jan - Jul, 2019 (YTD)
Total Expenditures	84,823.68	122,433.14	-37,609.46	-30.72 %	601,713.85
NET OPERATING REVENUE	106,391.49	5,236.79	101,154.70	1,931.62 %	385,266.66
NET REVENUE	\$106,391.49	\$5,236.79	\$101,154.70	1,931.62 %	\$385,266.66

NOTE

"No Assurance Provided"

Monthly: Budget vs. Actuals 2019
January - July, 2019

	Jan 2019			Feb 2019			Mar 2019			Apr 2019			May 2019			Jun 2019			Jul 2019			Total			
	Actual	Budget	over Budget	Actual	Budget	over Budget	Actual	Budget	over Budget	Actual	Budget	over Budget	Actual	Budget	over Budget	Actual	Budget	over Budget	Actual	Budget	over Budget	Actual	Budget	over Budget	
REVENUE																									
40000 Tax Revenue																									
40010 General Property Tax	2,375.60	0.00	2,375.60	57,243.69	70,341.45	-13,097.76	172,028.90	141,353.60	30,675.30	34,901.43	36,164.08	-1,262.85	93,254.75	102,943.33	-9,688.58	48,982.90	49,239.66	-256.76	107,705.25	100,723.86	6,981.39	516,492.52	500,765.98	15,726.54	
40020 Delinquent Taxes							105.13		105.13													105.13		105.13	
40030 Lodging Tax	1,352.03	12,500.00	-11,147.97	6,423.15	12,500.00	-6,076.85	28,789.72	12,500.00	16,289.72	25,846.72	12,500.00	13,346.72	9,300.92	12,500.00	-3,199.08	4,418.22	12,500.00	-8,081.78	13,085.08	12,500.00	585.08	89,215.84	87,500.00	1,715.84	
40040 Specific Ownership Tax	0.00	2,100.00	-2,100.00	2,584.80	2,000.00	584.80																1,267.54	1,000.00	1,267.54	
40050 Motor Vehicle License Fees	-570.18	150.00	-720.18	846.43	150.00	696.43	593.40	150.00	443.40	799.32	300.00	499.32	943.93	300.00	743.93	801.09	150.00	651.09	775.74	150.00	625.74	4,189.73	1,250.00	2,939.73	
40060 Sales Tax	935.19	20,000.00	-19,064.81	40,121.56	20,000.00	20,121.56	36,084.86	20,000.00	16,084.86	30,815.58	20,000.00	10,815.58	35,628.44	20,000.00	15,628.44	20,399.91	20,000.00	399.91	18,060.08	20,000.00	-1,939.92	182,043.62	140,000.00	42,043.62	
40070 Cigarette Tax	35.81	255.00	-219.19	33.23	100.00	-66.77	31.11	145.00	-113.89	32.92	100.00	-67.08	28.54	100.00	-71.46	30.87	100.00	-69.13	37.87	100.00	-62.13	230.35	900.00	-669.65	
40080 Highway User's Tax	0.00	2,799.33	-2,799.33	3,700.54	3,135.11	565.43	3,424.52	3,158.00	266.52	2,913.83	2,917.56	-6.73	11,813.19	3,135.62	8,677.57	3,204.52	2,835.88	368.64	3,754.34	3,119.13	635.21	28,807.94	21,100.63	7,707.31	
40090 Road & Bridge	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,754.34	3,119.13	635.21	
40090 Road & Bridge	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,754.34	3,119.13	635.21	
40090 Road & Bridge	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,754.34	3,119.13	635.21	
40090 Road & Bridge	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,754.34	3,119.13	635.21	
40090 Road & Bridge	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,754.34	3,119.13	635.21	
40090 Road & Bridge	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,754.34	3,119.13	635.21	
40090 Road & Bridge	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,754.34	3,119.13	635.21	
40090 Road & Bridge	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,754.34	3,119.13	635.21	
40090 Road & Bridge	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,754.34	3,119.13	635.21	
40090 Road & Bridge	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,754.34	3,119.13	635.21	
40090 Road & Bridge	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,754.34	3,119.13	635.21	
40090 Road & Bridge	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,754.34	3,119.13	635.21	
40090 Road & Bridge	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,754.34	3,119.13	635.21	
40090 Road & Bridge	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,754.34	3,119.13	635.21	
40090 Road & Bridge	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,754.34	3,119.13	635.21	
40090 Road & Bridge	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,754.34	3,119.13	635.21	
40090 Road & Bridge	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,754.34	3,119.13	635.21	
40090 Road & Bridge	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,754.34	3,119.13	635.21	
40090 Road & Bridge	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,754.34	3,119.13	635.21	
40090 Road & Bridge	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,754.34	3,119.13	635.21	
40090 Road & Bridge	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,754.34	3,119.13	635.21	
40090 Road & Bridge	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,754.34	3,119.13	635.21	
40090 Road & Bridge	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,754.34	3,119.13	635.21	
40090 Road & Bridge	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,754.34	3,119.13	635.21	
40090 Road & Bridge	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,754.34	3,119.13	635.21	
40090 Road & Bridge	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,754.34	3,119.13	635.21	
40090 Road & Bridge	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,754.34	3,119.13	635.21	
40090 Road & Bridge	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,754.34	3,119.13	635.21	
40090 Road & Bridge	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,754.34	3,119.13	635.21	
40090 Road & Bridge	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,754.34	3,119.13	635.21	
40090 Road & Bridge	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,754.34	3,119.13	635.21	
40090 Road & Bridge	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,754.34	3,119.13	635.21	
40090 Road & Bridge	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,754.34	3,119.13	635.21	
40090 Road & Bridge	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,754.34	3,119.13	635.21	
40090 Road & Bridge	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,754.34	3,119.13	635.21	
40090 Road & Bridge	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,754.34	3,119.13	635.21	
40090 Road & Bridge	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,754.34	3,119.13	635.21	
40090 Road & Bridge	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,754.34	3,119.13	635.21	
40090 Road & Bridge	0.00	0.00	0																						

	Jan 2019			Feb 2019			Mar 2019			Apr 2019			May 2019			Jun 2019			Jul 2019			Total		
	Actual	Budget	over Budget	Actual	Budget	over Budget	Actual	Budget	over Budget	Actual	Budget	over Budget	Actual	Budget	over Budget	Actual	Budget	over Budget	Actual	Budget	over Budget	Actual	Budget	over Budget
7610 Professional Services							60.00		60.00			330.00		330.00							390.00		0.00	390.00
7615 CDOT/Extra Work		833.33	-833.33		833.33	-833.33		833.33	-833.33		833.33	-833.33		833.33	5,100.00	833.33	4,266.67		833.33	-833.33	5,100.00		5,833.31	-733.31
Total 7600 Public Safety	13,923.58	12,697.71	1,225.87	11,484.18	13,483.43	-1,999.25	17,217.43	17,597.75	-380.32	11,241.85	11,647.75	-405.90	13,592.25	11,597.75	1,994.50	10,800.83	11,597.75	-797.12	12,390.25	51,747.75	-39,357.50	90,748.97	130,369.89	-39,619.92
7700 Public Works																					0.00	0.00	0.00	0.00
7701 Building Inspector	4,307.70	4,892.50	-584.80	4,307.70	4,892.50	-584.80	6,461.55	4,892.50	1,569.05	4,384.62	4,892.50	-507.88	4,384.62	4,892.50	-507.88	4,384.62	4,892.50	-507.88	4,384.62	4,892.50	-507.88	32,615.43	34,247.50	-1,632.07
77015 Electrical Inspector	520.00	500.00	20.00	877.50	500.00	377.50	520.00	500.00	20.00	975.00	700.00	275.00	617.50	600.00	17.50	585.00	600.00	-15.00	195.00	700.00	-505.00	4,290.00	4,100.00	190.00
77020 Street Lights Utilities	146.58	150.00	-3.42	146.53	150.00	-3.47	145.48	150.00	-4.52	128.41	150.00	-21.59	428.79	150.00	278.79	408.13	150.00	258.13	449.28	150.00	299.28	1,853.20	1,050.00	803.20
77030 Snow Removal	31,473.37	31,473.37	0.00	31,473.37	31,473.37	0.00	37,072.65	31,473.37	5,599.28	31,473.37	31,473.37	0.00		0.00	0.00		0.00	0.00	0.00	0.00	0.00	131,492.76	125,893.48	5,599.28
77040 Street Maintenance		0.00	0.00		0.00	0.00		4,500.00	-4,500.00	1,450.00	5,000.00	-3,550.00	8,573.94	5,000.00	3,573.94	300.00	40,000.00	-39,700.00	866.25	30,500.00	-29,633.75	11,190.19	85,000.00	-73,809.81
77050 Engineering		0.00	0.00		500.00	-500.00		500.00	-500.00		500.00	-500.00		500.00	-500.00		500.00	-500.00		500.00	-500.00	0.00	3,000.00	-3,000.00
77060 Signs		0.00	0.00		0.00	0.00		0.00	0.00	11,015.00	9,000.00	2,015.00		0.00	0.00	572.50	2,000.00	-1,427.50		3,000.00	-3,000.00	11,587.50	14,000.00	-2,412.50
77070 Tam Improvements		0.00	0.00		0.00	0.00		0.00	0.00	670.00	1,000.00	-330.00		0.00	0.00		0.00	0.00		0.00	0.00	670.00	1,000.00	-330.00
77080 Forest Improvements		0.00	0.00		0.00	0.00		0.00	0.00		0.00	0.00		0.00	0.00		500.00	-500.00		0.00	0.00	0.00	500.00	-500.00
77090 Wildlife Grant Expenses	2,630.00	0.00	2,630.00		0.00	0.00		0.00	0.00		0.00	0.00	3,850.00	0.00	3,850.00	10,000.00	-10,000.00		6,000.00	-6,000.00	6,480.00	16,000.00	-9,520.00	
77095 High Country Conservation Grant		0.00	0.00		0.00	0.00	50.00	0.00	50.00		0.00	0.00		100.00	-100.00		50.00	-50.00		50.00	-50.00	200.00	200.00	-150.00
77100 Town Park Maintenance		0.00	0.00		0.00	0.00		0.00	0.00		0.00	0.00		0.00	0.00		1,000.00	-1,000.00		0.00	0.00	0.00	1,000.00	-1,000.00
Transfer to Capital		0.00	0.00		0.00	0.00		0.00	0.00	5,000.00	-5,000.00		65,000.00	-65,000.00		105,000.00	-105,000.00		35,000.00	-35,000.00	0.00	210,000.00	-210,000.00	
Total 7700 Public Works	39,077.65	37,015.87	2,061.78	36,805.10	37,515.87	-710.77	44,249.68	42,015.87	2,233.81	50,096.40	57,715.87	-7,619.47	17,854.85	76,242.50	-58,387.65	6,250.25	164,892.50	-158,442.25	5,886.15	80,782.50	-74,897.35	200,229.08	495,990.98	-295,761.90
7900 Capital Improvements																					0.00	0.00	0.00	0.00
79020 Cisterns Constructions		0.00	0.00		0.00	0.00		0.00	0.00		0.00	0.00		60,000.00	-60,000.00		100,000.00	-100,000.00	23,104.44	25,000.00	-1,895.56	23,104.44	185,000.00	-161,895.56
79021 Cisterns Engineering		0.00	0.00		0.00	0.00		0.00	0.00	5,000.00	-5,000.00	3,349.95	5,000.00	-1,650.05	500.97	5,000.00	-4,499.03	3,350.27	5,000.00	-1,649.73	7,201.19	20,000.00	-12,798.81	
79022 Cisterns Legal		0.00	0.00		0.00	0.00		0.00	0.00		0.00	0.00		0.00	0.00		0.00	0.00		5,000.00	-5,000.00	0.00	5,000.00	-5,000.00
79050 Engineering Capital Planning	1,785.70		1,785.70																			1,785.70	0.00	1,785.70
79055 Engineering Signage-Gateway														8,036.00			8,036.00					8,036.00	0.00	8,036.00
79057 CDOT Access Plan	43,400.00		43,400.00																			43,400.00	0.00	43,400.00
Total 7900 Capital Improvements	45,185.70	0.00	45,185.70	0.00	0.00	0.00	0.00	0.00	0.00	5,000.00	-5,000.00	3,349.95	65,000.00	-61,650.05	8,536.97	105,000.00	-96,463.03	28,454.71	35,000.00	-8,545.29	83,827.33	210,000.00	-126,472.67	
Accrued Payroll Expenses																					0.00	0.00	0.00	0.00
Company Contributions																					0.00	0.00	0.00	0.00
Health Insurance		0.00	0.00		0.00	0.00		0.00	0.00		0.00	0.00		0.00	0.00		0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Company Contributions		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Wages	-12,576.07		-12,576.07																			-12,576.07	0.00	-12,576.07
Total Accrued Payroll Expenses	-12,576.07	0.00	-12,576.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-12,576.07	0.00	-12,576.07
Total Expenditures	140,650.29	86,923.75	53,726.54	80,159.24	107,350.80	-27,191.56	94,745.20	99,591.12	-4,845.92	83,653.65	103,046.12	-19,391.47	65,435.88	187,821.75	-122,385.87	52,245.91	311,839.75	-259,593.84	84,823.88	204,409.75	-119,586.07	601,713.85	1,100,982.04	-499,268.19
NET OPERATING REVENUE	-136,900.49	-36,736.75	-102,163.74	50,417.21	13,058.43	37,358.78	170,635.17	96,337.15	74,298.02	32,722.55	-8,104.81	40,827.36	113,014.36	-18,296.32	131,310.68	50,986.37	-184,550.53	235,536.90	106,391.49	-13,482.41	119,873.90	385,266.68	-151,775.24	537,041.90
NET REVENUE	\$ -136,900.49	\$ -36,736.75	\$ -102,163.74	\$ 50,417.21	\$ 13,058.43	\$ 37,358.78	\$ 170,635.17	\$ 96,337.15	\$ 74,298.02	\$ 32,722.55	\$ -8,104.81	\$ 40,827.36	\$ 113,014.36	\$ -18,296.32	\$ 131,310.68	\$ 50,986.37	\$ -184,550.53	\$ 235,536.90	\$ 106,391.49	\$ -13,482.41	\$ 119,873.90	\$ 385,266.68	\$ -151,775.24	\$ 537,041.90

Monthly:Capital Expenditures

July 2019

	Capital Fund	TOTAL
REVENUE		
Total Revenue		0.00
GROSS PROFIT	0.00	0.00
EXPENDITURES		
79000 Capital Improvements		0.00
79020 Cisterns Constructions	23,104.44	23,104.44
79021 Cisterns Engineering	3,350.27	3,350.27
Total 79000 Capital Improvements	26,454.71	26,454.71
Total Expenditures	26,454.71	26,454.71
NET OPERATING REVENUE	-26,454.71	-26,454.71
NET REVENUE	\$ -26,454.71	\$ -26,454.71