

Management Report

Town of Blue

For the period ended June 30, 2019



Prepared by

Shawver & Way CPAs, LLC

Prepared on

July 14, 2019

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Statement of Financial Position

As of June 30, 2019

| | Total |
|--|-----------------------|
| ASSETS | |
| Current Assets | |
| Bank Accounts | |
| 10010 Operating - Alpine Bank | 1,144,546.35 |
| 10050 Petty Cash | 250.00 |
| 10100 Credit Card - Alpine | 1,148.16 |
| 10110 Reserve1 - Alpine Bank | 231,240.63 |
| 10120 Reserve2 - Alpine Bank | 302,402.50 |
| 10130 CD's - Millennium Bank | 308,720.19 |
| 10140 Conservation Trust-Alpine Bank | 88,617.04 |
| 10150 FirstBank - Reserves | 100,001.00 |
| 10160 Colorado Trust | 1,087.27 |
| 10170 CSAFE | 100.00 |
| 10410 Illiquid Trust Funds | 1,187.42 |
| Total Bank Accounts | 2,179,300.56 |
| Accounts Receivable | |
| 1100 AR | |
| 11000 Franchise Fee | 3,889.55 |
| 11005 Sales Tax | 23,393.96 |
| 11010 Lodging Tax | 7,107.45 |
| Total 1100 AR | 34,390.96 |
| Total Accounts Receivable | 34,390.96 |
| Other Current Assets | |
| 10420 Cash with the County Treasurer | 2,739.30 |
| 10430 Property Taxes Receivable | 568,363.55 |
| 12005 Prepaid expenses Cebt | 4,785.97 |
| Total Other Current Assets | 575,888.82 |
| Total Current Assets | 2,789,580.34 |
| TOTAL ASSETS | \$2,789,580.34 |
| LIABILITIES AND EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Other Current Liabilities | |
| 20050 Payroll Liabilities | 15,380.22 |
| CO Income Tax | 2,654.00 |
| Total 20050 Payroll Liabilities | 18,034.22 |
| 20300 Deferred Revenue - Property Tax | 568,363.55 |
| Direct Deposit Payable | -0.01 |
| Total Other Current Liabilities | 586,397.76 |
| Total Current Liabilities | 586,397.76 |
| Total Liabilities | 586,397.76 |

| | Total |
|---------------------------------------|-----------------------|
| 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 | -1,246,632.04 |
| 30310 Reserves-Land Acquisition | 300,000.00 |
| 30320 Reserves-Road Improvements | 400,000.00 |
| 30330 Reserves-Town Hall Renovations | 100,000.00 |
| Net Revenue | 410,856.30 |
| Total Equity | 2,203,182.58 |
| TOTAL LIABILITIES AND EQUITY | \$2,789,580.34 |

Monthly:A/P Aging Summary

As of July 14, 2019

| | Current | 1 - 30 | 31 - 60 | 61 - 90 | 91 and over | Total |
|---------------------------------|--------------------|---------------|---------------|---------------|---------------|--------------------|
| Ahmet Susic Sr | 84.79 | | | | | 84.79 |
| Angel Law Firm of Colorado | 800.00 | | | | | 800.00 |
| Betone LLC | 866.25 | | | | | 866.25 |
| CEBT | 2,501.20 | | | | | 2,501.20 |
| IIMC | 305.00 | | | | | 305.00 |
| Muller Engineering Co | 3,350.27 | | | | | 3,350.27 |
| Online Solutions | 10,800.00 | | | | | 10,800.00 |
| Shawver & Way CPAs LLC | 313.75 | | | | | 313.75 |
| Summit County Animal Control | 500.00 | | | | | 500.00 |
| Timber Creek Water District | 150.00 | | | | | 150.00 |
| Timberline Disposal & Recycling | 125.00 | | | | | 125.00 |
| Upper Blue Sanitation District | 78.00 | | | | | 78.00 |
| Valley Precast Inc | 23,104.44 | | | | | 23,104.44 |
| TOTAL | \$42,978.70 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$42,978.70 |

NOTE

"No Assurance Provided"

Monthly:Statement of Activity Prior Year

June 2019

| | Jun 2019 | Jun 2018 (PY) | Change | % Change | Total Jan - Jun, 2019 (YTD) |
|--|------------------|------------------|------------------|-----------------|--------------------------------|
| REVENUE | | | | | |
| 40000 Tax Revenue | | | | | |
| 40010 General Property Tax | 48,982.90 | 44,392.64 | 4,590.26 | 10.34 % | 406,477.55 |
| 40020 Delinquent Taxes | | 42.72 | -42.72 | -100.00 % | 105.13 |
| 40030 Lodging Tax | 4,418.22 | 4,136.00 | 282.22 | 6.82 % | 103,457.54 |
| 40040 Specific Ownership Tax | 2,655.01 | 2,571.07 | 83.94 | 3.26 % | 14,369.68 |
| 40050 Motor Vehicle License Fees | 801.09 | 300.00 | 501.09 | 167.03 % | 4,349.18 |
| 40060 Sales Tax | 20,399.91 | 16,747.17 | 3,652.74 | 21.81 % | 183,429.61 |
| 40070 Cigarette Tax | 30.87 | 27.09 | 3.78 | 13.95 % | 192.48 |
| 40080 Highway User's Tax | 3,204.52 | 3,150.82 | 53.70 | 1.70 % | 27,432.27 |
| 40090 Road & Bridge | | | | | 8,402.07 |
| Total 40000 Tax Revenue | 80,492.52 | 71,367.51 | 9,125.01 | 12.79 % | 748,215.51 |
| 41000 Building Department | | | | | |
| 41010 Building Inspection Dept | 10,958.35 | 17,976.58 | -7,018.23 | -39.04 % | 24,404.09 |
| 41020 Architectural Review Fees | 100.00 | 200.00 | -100.00 | -50.00 % | 750.00 |
| Total 41000 Building Department | 11,058.35 | 18,176.58 | -7,118.23 | -39.16 % | 25,154.09 |
| 42000 Municipal Court Revenue | | | | | |
| 42010 Municipal Court Fines | 2,105.00 | 2,612.54 | -507.54 | -19.43 % | 12,186.20 |
| 42020 Code Enforcement Surcharge | 188.00 | 328.00 | -140.00 | -42.68 % | 1,178.00 |
| 42030 Marshal Office Revenue | | 10.00 | -10.00 | -100.00 % | 12.00 |
| Total 42000 Municipal Court Revenue | 2,293.00 | 2,950.54 | -657.54 | -22.29 % | 13,376.20 |
| 43000 Tarn Revenue | | | | | |
| 43010 Boat Permits | 945.00 | 1,880.00 | -935.00 | -49.73 % | 1,245.00 |
| Total 43000 Tarn Revenue | 945.00 | 1,880.00 | -935.00 | -49.73 % | 1,245.00 |
| 44000 Other Income | | | | | |
| 44010 Conservation Trust Fund | 2,565.01 | 2,692.69 | -127.68 | -4.74 % | 5,986.28 |
| 44020 Interest on Investments | 6.92 | 22.03 | -15.11 | -68.59 % | 47.30 |
| 44025 Interest on Taxes | 44.40 | 13.75 | 30.65 | 222.91 % | 52.10 |
| 44030 Natural Gas Franchise | | 4,657.75 | -4,657.75 | -100.00 % | 39,019.03 |

| | Jun 2019 | Jun 2018 (PY) | Change | % Change | Total Jan - Jun, 2019 (YTD) |
|-------------------------------------|-------------------|-------------------|------------------|-----------------|--------------------------------|
| 44040 Forestry Income | | | | | 25,866.00 |
| 44055 CDOT Marshal Grants | 2,300.00 | 650.00 | 1,650.00 | 253.85 % | 5,925.00 |
| 44060 Grants | | | | | 2,210.89 |
| 44070 Credit Card Fees | 122.01 | 76.14 | 45.87 | 60.24 % | 446.21 |
| 44080 Lodging Tax Registration | 1,070.00 | 600.00 | 470.00 | 78.33 % | 9,137.75 |
| 44090 Business Licenses | 1,175.00 | 800.00 | 375.00 | 46.88 % | 4,425.00 |
| 44100 Admin Miscellaneous Income | 1,160.07 | 120.00 | 1,040.07 | 866.73 % | 4,620.19 |
| Total 44000 Other Income | 8,443.41 | 9,632.36 | -1,188.95 | -12.34 % | 97,735.75 |
| Total Revenue | 103,232.28 | 104,006.99 | -774.71 | -0.74 % | 885,726.55 |
| GROSS PROFIT | 103,232.28 | 104,006.99 | -774.71 | -0.74 % | 885,726.55 |
| EXPENDITURES | | | | | |
| 71000 Personnel | | | | | |
| 71010 Salaries - Elected Officials | 1,100.00 | 1,250.00 | -150.00 | -12.00 % | 6,450.00 |
| 71020 Salary - Town Administrator | 5,653.84 | 5,384.62 | 269.22 | 5.00 % | 41,606.38 |
| 71030 Salary - Town Clerk | 3,436.63 | 1,686.97 | 1,749.66 | 103.72 % | 16,919.36 |
| 71040 Payroll Taxes - All Employees | 2,001.28 | 1,744.88 | 256.40 | 14.69 % | 12,616.48 |
| 71060 Workman's Comp Insurance | 646.00 | | 646.00 | | 3,060.00 |
| 71070 Health Insurance | 1,660.80 | 2,124.68 | -463.88 | -21.83 % | 10,795.20 |
| 71080 Town Attorney | 1,767.00 | 3,040.00 | -1,273.00 | -41.88 % | 6,366.55 |
| 71090 Accountant | 313.75 | 345.00 | -31.25 | -9.06 % | 2,870.00 |
| 71100 Auditor | | 4,500.00 | -4,500.00 | -100.00 % | 5,930.00 |
| Total 71000 Personnel | 16,579.30 | 20,076.15 | -3,496.85 | -17.42 % | 106,613.97 |
| 72000 Administration | | | | | |
| 72010 Office Supplies | 254.37 | 730.46 | -476.09 | -65.18 % | 1,412.36 |
| 72020 Telephone | 519.90 | 518.99 | 0.91 | 0.18 % | 3,761.07 |
| 72030 Postage and Delivery | | | | | 3.00 |
| 72040 Printing & Publishing | 430.00 | 251.78 | 178.22 | 70.78 % | 2,471.96 |
| 72050 Meetings and Events | 2,743.71 | 1,736.84 | 1,006.87 | 57.97 % | 4,536.07 |
| 72060 Training & Travel | 135.14 | 196.23 | -61.09 | -31.13 % | 3,270.64 |
| 72070 Sales & Lodging Tax Admin | | | | | 538.46 |
| 72080 Professional Services | | | | | 225.00 |

| | Jun 2019 | Jun 2018 (PY) | Change | % Change | Total Jan - Jun, 2019 (YTD) |
|--|-----------------|------------------|------------------|-----------------|--------------------------------|
| 72090 Equipment Repairs & Lease | 3,715.86 | 607.02 | 3,108.84 | 512.15 % | 7,227.98 |
| 72100 Technology | -1,155.00 | 10,853.07 | -12,008.07 | -110.64 % | 16,810.72 |
| 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 | 980.55 | 888.98 | 91.57 | 10.30 % | 8,132.81 |
| 72150 NWC of Govt | | | | | 959.00 |
| 72170 CAST | | | | | 630.00 |
| 72180 Credit Card Charges | 108.13 | 70.58 | 37.55 | 53.20 % | 394.50 |
| 72195 Charitable Contributions | | | | | 2,000.00 |
| Total 72000 Administration | 7,732.66 | 15,853.95 | -8,121.29 | -51.23 % | 73,651.67 |
| 73000 Town Hall Expense | | | | | |
| 73010 Utilities | 499.43 | 624.61 | -125.18 | -20.04 % | 5,139.58 |
| 73020 Trash | 75.00 | 75.00 | 0.00 | 0.00 % | 384.00 |
| 73030 Supplies | | | | | 792.39 |
| 73060 Repairs & Maintenance | | 66.94 | -66.94 | -100.00 % | 1,109.05 |
| Total 73000 Town Hall Expense | 574.43 | 766.55 | -192.12 | -25.06 % | 7,425.02 |
| 74000 Planning & Zoning | | | | | |
| 74010 P&Z Commission Salaries | 650.00 | 650.00 | 0.00 | 0.00 % | 3,900.00 |
| Total 74000 Planning & Zoning | 650.00 | 650.00 | 0.00 | 0.00 % | 3,900.00 |
| 75000 Municipal Court | | | | | |
| 75010 Municipal Judge | 541.67 | 541.67 | 0.00 | 0.00 % | 3,250.02 |
| 75020 Prosecutor | 800.00 | 800.00 | 0.00 | 0.00 % | 4,800.00 |
| 75040 Court Administration | | 179.50 | -179.50 | -100.00 % | 279.29 |
| Total 75000 Municipal Court | 1,341.67 | 1,521.17 | -179.50 | -11.80 % | 8,329.31 |
| 76000 Public Safety | | | | | |
| 76010 Salary - Marshal | 5,119.10 | 8,366.40 | -3,247.30 | -38.81 % | 58,007.50 |
| 76030 Fuel | 2,572.75 | | 2,572.75 | | 2,572.75 |
| 76040 Supplies - Marshall | | 111.05 | -111.05 | -100.00 % | 61.68 |
| 76050 Auto Repair & Maintenance | -831.15 | 46.25 | -877.40 | -1,897.08 % | 6,363.68 |

| | Jun 2019 | Jun 2018 (PY) | Change | % Change | Total Jan - Jun, 2019 (YTD) |
|---|--------------------|-----------------------|---------------------|-----------------|--------------------------------|
| 76060 Animal Shelter | | | | | 500.00 |
| 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 | 650.00 | 4,450.00 | 684.62 % | 5,100.00 |
| Total 76000 Public Safety | 11,960.70 | 9,173.70 | 2,787.00 | 30.38 % | 79,519.79 |
| 77000 Public Works | | | | | |
| 77010 Building Inspector | 4,384.62 | 4,153.60 | 231.02 | 5.56 % | 28,230.81 |
| 77015 Electrical Inspector | 585.00 | 1,007.50 | -422.50 | -41.94 % | 4,095.00 |
| 77020 Street Lights Utilities | 408.13 | 132.07 | 276.06 | 209.03 % | 1,403.92 |
| 77030 Snow Removal | | | | | 131,492.76 |
| 77040 Street Maintenance | 300.00 | 641.55 | -341.55 | -53.24 % | 10,323.94 |
| 77060 Signs | 572.50 | 301.69 | 270.81 | 89.76 % | 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 | 6,250.25 | 6,236.41 | 13.84 | 0.22 % | 194,333.93 |
| 79000 Capital Improvements | | | | | |
| 79020 Cisterns Constructions | | 143,053.25 | -143,053.25 | -100.00 % | |
| 79021 Cisterns Engineering | 500.97 | 1,402.50 | -901.53 | -64.28 % | 3,850.92 |
| 79050 Engineering Capital Planning | | 22,096.12 | -22,096.12 | -100.00 % | 1,785.70 |
| 79055 Engineering Signage-Gateway | 8,036.00 | | 8,036.00 | | 8,036.00 |
| Total 79000 Capital Improvements | 8,536.97 | 166,551.87 | -158,014.90 | -94.87 % | 13,672.62 |
| Accrued Payroll Expenses | | | | | -12,576.06 |
| Total Expenditures | 53,625.98 | 220,829.80 | -167,203.82 | -75.72 % | 474,870.25 |
| NET OPERATING REVENUE | 49,606.30 | -116,822.81 | 166,429.11 | 142.46 % | 410,856.30 |
| NET REVENUE | \$49,606.30 | \$ -116,822.81 | \$166,429.11 | 142.46 % | \$410,856.30 |

NOTE

"No Assurance Provided"

Monthly:Budget vs. Actuals 2019

January - June, 2019

| | Jan 2019 | | | Feb 2019 | | | Mar 2019 | | | Apr 2019 | | | May 2019 | | | Jun 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 |
| REVENUE | | | | | | | | | | | | | | | | | | | | | |
| 40000 Tax Revenue | | | | | | | | | | | | | | | | | | | | | |
| 40010 General Property Tax | 65.88 | 0.00 | 65.88 | 57,243.69 | 70,341.45 | -13,097.76 | 172,028.90 | 141,253.60 | 30,675.30 | 34,901.43 | 36,164.08 | -1,262.65 | 93,254.75 | 102,943.33 | -9,688.58 | 48,982.90 | 49,239.66 | -256.76 | 406,477.55 | 400,042.12 | 6,435.43 |
| 40020 Delinquent Taxes | | | | | | | 105.13 | | 105.13 | | | | | | | | | | 105.13 | | 105.13 |
| 40030 Lodging Tax | 28,678.81 | 12,500.00 | 16,178.81 | 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 | 103,457.54 | 75,000.00 | 28,457.54 |
| 40040 Specific Ownership Tax | 3,012.70 | 2,100.00 | 912.70 | 2,584.80 | 2,000.00 | 584.80 | 1,756.18 | 2,000.00 | -243.82 | 2,042.99 | 2,600.00 | -557.01 | 2,318.00 | 2,500.00 | -182.00 | 2,655.01 | 2,500.00 | 155.01 | 14,369.68 | 13,700.00 | 669.68 |
| 40050 Motor Vehicle License Fees | 365.01 | 150.00 | 215.01 | 846.43 | 150.00 | 696.43 | 593.40 | 150.00 | 443.40 | 799.32 | 300.00 | 499.32 | 943.93 | 200.00 | 743.93 | 801.09 | 150.00 | 651.09 | 4,349.18 | 1,100.00 | 3,249.18 |
| 40060 Sales Tax | 20,381.26 | 20,000.00 | 381.26 | 40,121.56 | 20,000.00 | 20,121.56 | 38,084.86 | 20,000.00 | 18,084.86 | 30,815.58 | 20,000.00 | 10,815.58 | 35,626.44 | 20,000.00 | 15,626.44 | 20,399.91 | 20,000.00 | 399.91 | 183,429.61 | 120,000.00 | 63,429.61 |
| 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 | 192.48 | 800.00 | -607.52 |
| 40080 Highway User's Tax | 2,378.67 | 2,799.33 | -420.66 | 3,700.54 | 3,135.11 | 565.43 | 3,424.52 | 3,158.00 | 266.52 | 2,910.83 | 2,917.56 | -67.73 | 11,813.19 | 3,135.62 | 8,677.57 | 3,204.52 | 2,835.88 | 368.64 | 27,432.27 | 17,981.50 | 9,450.77 |
| 40090 Road & Bridge | 1,073.75 | 0.00 | 1,073.75 | | 0.00 | | | 0.00 | | | 0.00 | | 4,328.32 | 0.00 | 4,328.32 | | 0.00 | | 4,402.07 | 3,000.00 | 1,402.07 |
| Total 40000 Tax Revenue | 55,991.89 | 37,804.33 | 18,187.56 | 110,953.40 | 108,226.56 | 2,726.84 | 242,813.82 | 179,306.60 | 63,507.22 | 104,678.11 | 77,581.64 | 27,096.47 | 153,285.77 | 141,378.95 | 11,906.82 | 80,492.52 | 87,325.54 | -6,832.02 | 748,215.51 | 631,623.62 | 116,591.89 |
| 41000 Building Department | | | | | | | | | | | | | | | | | | | | | |
| 41010 Building Inspection Dept | 758.00 | 400.00 | 358.00 | 1,086.50 | 1,100.00 | -13.50 | 2,973.50 | 1,500.00 | 1,473.50 | 1,871.40 | 6,000.00 | -4,128.60 | 6,756.34 | 16,000.00 | -9,243.66 | 10,958.35 | 25,000.00 | -14,041.65 | 24,404.09 | 50,000.00 | -25,595.91 |
| 41020 Architectural Review Fees | 100.00 | 100.00 | 0.00 | 150.00 | 150.00 | 0.00 | 500.00 | 300.00 | 200.00 | 100.00 | 300.00 | -200.00 | 50.00 | 500.00 | -450.00 | 100.00 | 500.00 | -400.00 | 750.00 | 1,850.00 | -1,100.00 |
| Total 41000 Building Department | 758.00 | 500.00 | 258.00 | 1,086.50 | 1,250.00 | -163.50 | 3,473.50 | 1,800.00 | 1,673.50 | 1,971.40 | 6,300.00 | -4,328.60 | 6,806.34 | 16,500.00 | -9,693.66 | 11,058.35 | 25,500.00 | -14,441.65 | 25,154.09 | 51,850.00 | -26,695.91 |
| 42000 Municipal Court Revenue | | | | | | | | | | | | | | | | | | | | | |
| 42010 Municipal Court Fines | 2,480.00 | 4,166.00 | -1,686.00 | 1,636.00 | 4,166.00 | -2,530.00 | 1,878.20 | 4,166.00 | -2,287.80 | 2,075.00 | 4,166.00 | -2,091.00 | 2,012.00 | 4,166.00 | -2,154.00 | 2,105.00 | 4,166.00 | -2,061.00 | 12,186.20 | 24,996.00 | -12,809.80 |
| 42020 Code Enforcement Surcharge | 300.00 | 350.00 | -50.00 | 102.00 | 250.00 | -148.00 | 178.00 | 250.00 | -72.00 | 220.00 | 250.00 | -30.00 | 190.00 | 200.00 | -10.00 | 188.00 | 250.00 | -62.00 | 1,178.00 | 1,550.00 | -372.00 |
| 42030 Marshal Office Revenue | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2.00 | 0.00 | 2.00 | 0.00 | 10.00 | -10.00 | 10.00 | 0.00 | 0.00 | 10.00 | 0.00 | -10.00 | 12.00 | 30.00 | -18.00 |
| Total 42000 Municipal Court Revenue | 2,780.00 | 4,516.00 | -1,736.00 | 1,738.00 | 4,416.00 | -2,678.00 | 2,058.20 | 4,416.00 | -2,357.80 | 2,295.00 | 4,426.00 | -2,131.00 | 2,212.00 | 4,376.00 | -2,164.00 | 2,293.00 | 4,426.00 | -2,133.00 | 13,376.20 | 26,576.00 | -13,199.80 |
| 43000 Tam Revenue | | | | | | | | | | | | | | | | | | | | | |
| 43010 Boat Permits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,421.27 | 3,000.00 | 421.27 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,565.01 | 0.00 | 2,565.01 | 5,986.28 | 3,000.00 | 2,986.28 |
| Total 43000 Tam Revenue | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,421.27 | 3,000.00 | 421.27 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,565.01 | 0.00 | 2,565.01 | 5,986.28 | 3,000.00 | 2,986.28 |
| 44000 Other Income | | | | | | | | | | | | | | | | | | | | | |
| 44010 Conservation Trust Fund | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,421.27 | 3,000.00 | 421.27 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,565.01 | 0.00 | 2,565.01 | 5,986.28 | 3,000.00 | 2,986.28 |
| 44020 Interest on Investments | 7.65 | 16.67 | -9.02 | 6.92 | 16.67 | -9.75 | 7.68 | 16.67 | -8.99 | 10.14 | 16.67 | -6.53 | 7.99 | 16.67 | -8.68 | 6.92 | 16.67 | -9.75 | 47.30 | 100.02 | -52.72 |
| 44025 Interest on Taxes | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 7.70 | 0.00 | 7.70 | 0.00 | 7.70 | -7.81 | 44.40 | 1.01 | 43.39 | 52.10 | 8.82 | 43.28 |
| 44030 Natural Gas Franchise | 3,889.55 | 5,000.00 | -1,110.45 | 10,740.72 | 5,000.00 | 5,740.72 | 7,095.02 | 5,000.00 | 2,095.02 | 6,067.09 | 5,000.00 | 1,067.09 | 11,226.65 | 5,000.00 | 6,226.65 | 5,000.00 | -5,000.00 | 39,019.03 | 30,000.00 | 9,019.03 | |
| 44040 Forestry Income | 24,651.00 | 0.00 | 24,651.00 | 1,215.00 | 0.00 | 1,215.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 25,866.00 | 0.00 | 25,866.00 | |
| 44055 CDOT Marshal Grants | | 500.00 | -500.00 | 1,900.00 | 200.00 | 1,700.00 | 900.00 | 200.00 | 700.00 | 0.00 | 0.00 | 0.00 | 825.00 | 500.00 | 325.00 | 2,300.00 | 1,500.00 | 800.00 | 5,925.00 | 2,900.00 | 3,025.00 |
| 44060 Grants | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,210.89 | 0.00 | 2,210.89 | 0.00 | 0.00 | 2,210.89 | 0.00 | 2,210.89 | |
| 44070 Credit Card Fees | 57.92 | 100.00 | -42.08 | 60.91 | 100.00 | -39.09 | 45.51 | 289.00 | -243.49 | 59.28 | 118.00 | -56.74 | 100.60 | 46.00 | 54.60 | 122.01 | 2.01 | 446.21 | 771.00 | -324.79 | |
| 44080 Lodging Tax Registration | 2,725.00 | 1,000.00 | 1,725.00 | 2,175.00 | 400.00 | 1,775.00 | 1,430.25 | 400.00 | 1,030.25 | 937.50 | 400.00 | 537.50 | 800.00 | 400.00 | 400.00 | 1,070.00 | 400.00 | 670.00 | 9,137.75 | 3,000.00 | 6,137.75 |
| 44090 Business Licenses | 850.00 | 750.00 | 100.00 | 700.00 | 800.00 | -100.00 | 1,700.00 | 500.00 | 1,200.00 | 250.00 | 400.00 | -150.00 | 775.00 | 400.00 | 375.00 | 1,175.00 | 1,000.00 | 175.00 | 4,425.00 | 3,850.00 | 575.00 |
| 44100 Admin Miscellaneous Income | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,460.12 | 1,000.00 | 2,460.12 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,160.07 | 1,000.00 | 160.07 | 4,620.19 | 2,000.00 | 2,620.19 |
| Total 44000 Other Income | 32,181.12 | 7,366.67 | 24,814.45 | 18,798.55 | 6,516.67 | 10,281.88 | 17,034.85 | 10,405.67 | 6,629.18 | 7,331.69 | 5,932.67 | 1,399.02 | 15,946.13 | 6,370.48 | 9,575.65 | 8,443.41 | 9,037.68 | -594.27 | 97,735.75 | 45,629.84 | 52,105.91 |
| Total Revenue | 91,711.01 | 50,187.00 | 41,524.01 | 130,576.45 | 120,408.23 | 10,168.22 | 265,380.37 | 195,928.27 | 69,452.10 | 116,376.20 | 94,940.31 | 21,435.89 | 178,450.24 | 169,525.43 | 8,924.81 | 103,232.28 | 127,289.22 | -24,056.94 | 885,726.55 | 758,279.46 | 127,447.09 |
| GROSS PROFIT | | | | | | | | | | | | | | | | | | | | | |
| EXPENDITURES | | | | | | | | | | | | | | | | | | | | | |
| 71000 Personnel | | | | | | | | | | | | | | | | | | | | | |
| 71010 Salaries - Elected Officials | 1,100.00 | 1,200.00 | -100.00 | 1,100.00 | 1,200.00 | -100.00 | 950.00 | 1,200.00 | -250.00 | 1,100.00 | 1,200.00 | -100.00 | 1,100.00 | 1,200.00 | -100.00 | 1,100.00 | 1,200.00 | -100.00 | 6,450.00 | 7,200.00 | -750.00 |
| 71020 Salary - Town Administrator | 10,510.26 | 6,125.00 | 4,385.26 | 5,653.84 | 6,125.00 | -471.16 | 8,480.76 | 6,125.00 | 2,355.76 | 5,653.84 | 6,125.00 | -471.16 | 5,653.84 | 6,125.00 | -471.16 | 5,653.84 | 6,125.00 | -471.16 | 41,606.38 | 36,750.00 | 4,856.38 |
| 71030 Salary - Town Clerk | | 2,946.67 | -2,946.67 | 2,880.00 | 2,946.67 | -66.67 | 4,320.00 | 2,946.67 | 1,373.33 | 2,960.00 | 2,946.67 | 13.33 | 3,322.73 | 2,946.67 | 376.06 | 3,436.63 | 2,946.67 | 489.96 | 16,919.36 | 17,680.00 | -760.64 |
| 71040 Payroll Taxes - All Employees | 2,119.15 | 1,500.00 | 619.15 | 1,916.49 | 1,500.00 | 416.49 | 2,653.57 | 1,500.00 | 1,153.57 | 1,951.49 | 1,500.00 | 451.49 | 1,974.67 | 1,500.00 | 474.67 | 2,001.28 | 1,500.00 | 501.28 | 12,616.48 | 9,000.00 | 3,616.48 |
| 71050 Payroll Service Fees | | 2.50 | -2.50 | | 2.50 | -2.50 | | 2.50 | -2.50 | | 2.50 | -2.50 | | 2.50 | -2.50 | | 2.50 | -2.50 | 0.00 | 15.00 | -15.00 |
| 71060 Workman's Comp Insurance | 0.00 | 0.00 | 0.00 | 1,118.00 | 12,000.00 | -10,882.00 | 648.00 | 0.00 | 648.00 | 0.00 | 648.00 | 0.00 | 648.00 | 0.00 | 648.00 | 0.00 | 646.00 | 0.00 | 3,060.00 | 12,000.00 | -8,940.00 |
| 71070 Health Insurance | 1,660.80 | 4,250.00 | -2,589.20 | 1,660.80 | 4,250.00 | -2,589.20 | 2,491.20 | 4,250.00 | -1,758.80 | 1,660.80 | 4,250.00 | -2,589.20 | 1,660.80 | 4,250.00 | -2,589.20 | 1,660.80 | 4,250.00 | -2,589.20 | 10,795.20 | 25,500.00 | -14,704.80 |
| 71080 Town Attorney | 873.00 | 2,500.00 | -1,627.00 | 753.00 | 2,500.00 | -1,747.00 | 746.00 | 2,500.00 | -1,754.00 | 1,385.55 | 2,500.00 | -1,114.45 | 842.00 | 2,500.00 | -1,658.00 | 1,767.00 | 2,500.00 | -733.00 | 6,366.55 | 15,000.00 | -8,633.45 |
| 71090 Accountant | 810.75 | 800.00 | 10.75 | 568.00 | 300.00 | 268.00 | 313.75 | 300.00 | 13.75 | 313.75 | 300.00 | 13.75 | 313.75 | 300.00 | 13.75 | 313.75 | 300.00 | 13.75 | 2,870.00 | 2,500.00 | 370.00 |
| 71100 Auditor | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,930.00 | 5,000.00 | 930.00 | 0.00 | 0.00 | 5,930.00 | 5,000.00 | 930.00 | |
| Total 71000 Personnel | 17,073.96 | 19,324.17 | -2,250.21 | 15,650.13 | 30,824.17 | -15,174.04 | 20,603.28 | 18 | | | | | | | | | | | | | |

| | Jan 2019 | | | Feb 2019 | | | Mar 2019 | | | Apr 2019 | | | May 2019 | | | Jun 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 |
| 77000 Public Works | | | | | | | | | | | | | | | | | | | 0.00 | 0.00 | 0.00 |
| 77010 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 | 28,230.81 | 29,355.00 | -1,124.19 |
| 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 | 4,095.00 | 3,400.00 | 695.00 |
| 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 | 1,403.92 | 900.00 | 503.92 |
| 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 | 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 | 10,323.94 | 54,500.00 | -44,176.06 |
| 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 | | 2,500.00 | -2,500.00 |
| 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 | 11,587.50 | 11,000.00 | 587.50 |
| 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 | 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 | | 500.00 | -500.00 |
| 77090 Wildfire 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 | 6,480.00 | 10,000.00 | -3,520.00 |
| 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 | 150.00 | -100.00 |
| 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 | 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 | 0.00 | 175,000.00 | -175,000.00 |
| Total 77000 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 | 164,692.50 | -158,442.25 | 194,333.93 | 415,198.48 | -220,864.55 |
| 79000 Capital Improvements | | | | | | | | | | | | | | | | | | | 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 | 0.00 | 160,000.00 | -160,000.00 |
| 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 | 3,850.92 | 15,000.00 | -11,149.08 |
| 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 |
| Total 79000 Capital Improvements | 1,785.70 | 0.00 | 1,785.70 | | 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 | 13,672.62 | 175,000.00 | -161,327.38 |
| Accrued Payroll Expenses | -12,576.06 | | -12,576.06 | | | | | | | | | | | | | | | | -12,576.06 | 0.00 | -12,576.06 |
| Total Expenditures | 97,250.30 | 86,923.75 | 10,326.55 | 80,159.24 | 107,350.80 | -27,191.56 | 94,745.20 | 99,591.12 | -4,845.92 | 83,653.65 | 103,045.12 | -19,391.47 | 65,435.88 | 187,821.75 | -122,385.87 | 53,625.98 | 311,839.75 | -258,213.77 | 474,870.25 | 896,572.29 | -421,702.04 |
| NET OPERATING REVENUE | -5,539.29 | -36,736.75 | 31,197.46 | 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 | 49,606.30 | -184,550.53 | 234,156.83 | 410,856.30 | -138,292.83 | 549,149.13 |
| NET REVENUE | \$ -5,539.29 | \$ -36,736.75 | \$ 31,197.46 | \$ 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 | \$ 49,606.30 | \$ -184,550.53 | \$ 234,156.83 | \$ 410,856.30 | \$ -138,292.83 | \$ 549,149.13 |

Monthly:Capital Expenditures

June 2019

| | Capital Fund | TOTAL |
|---|---------------------|---------------------|
| REVENUE | | |
| Total Revenue | | 0.00 |
| GROSS PROFIT | 0.00 | 0.00 |
| EXPENDITURES | | |
| 77000 Public Works | | 0.00 |
| 77060 Signs | 572.50 | 572.50 |
| Total 77000 Public Works | 572.50 | 572.50 |
| 79000 Capital Improvements | | 0.00 |
| 79021 Cisterns Engineering | 500.97 | 500.97 |
| 79055 Engineering Signage-Gateway | 8,036.00 | 8,036.00 |
| Total 79000 Capital Improvements | 8,536.97 | 8,536.97 |
| Total Expenditures | 9,109.47 | 9,109.47 |
| NET OPERATING REVENUE | -9,109.47 | -9,109.47 |
| NET REVENUE | \$ -9,109.47 | \$ -9,109.47 |