

Management Report

Town of Blue

For the period ended May 31, 2019



Prepared by

Shawver & Way CPAs, LLC

Prepared on

June 13, 2019

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Statement of Financial Position

As of May 31, 2019

	Total
ASSETS	
Current Assets	
Bank Accounts	
10010 Operating - Alpine Bank	1,097,036.91
10050 Petty Cash	250.00
10100 Credit Card - Alpine	1,148.16
10110 Reserve1 - Alpine Bank	231,238.85
10120 Reserve2 - Alpine Bank	302,400.18
10130 CD's - Millennium Bank	308,720.19
10140 Conservation Trust-Alpine Bank	86,051.36
10150 FirstBank - Reserves	100,001.00
10160 Colorado Trust	1,085.12
10170 CSAFE	100.00
10410 Illiquid Trust Funds	1,187.42
Total Bank Accounts	2,129,219.19
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
Total Other Current Assets	571,102.85
Total Current Assets	2,734,713.00
TOTAL ASSETS	\$2,734,713.00
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
20050 Payroll Liabilities	27,956.28
Cebt	-4,356.03
CO Income Tax	1,749.00
Total 20050 Payroll Liabilities	25,349.25
20300 Deferred Revenue - Property Tax	568,363.55
Direct Deposit Payable	-0.01
Total Other Current Liabilities	593,712.79
Total Current Liabilities	593,712.79
Total Liabilities	593,712.79

	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	348,673.93
Total Equity	2,141,000.21
TOTAL LIABILITIES AND EQUITY	\$2,734,713.00

Monthly:A/P Aging Summary

As of June 13, 2019

	Current	1 - 30	31 - 60	61 - 90	91 and over	Total
Airport Road Carwash	42.00					42.00
All Copy Products, Inc	2,205.00					2,205.00
Angel Law Firm of Colorado	800.00					800.00
Beetle Kill Tree Guys Inc	300.00					300.00
Betone LLC	8,608.50					8,608.50
Breckenridge Building Center	76.44					76.44
Breckenridge Collison Co	1,160.07					1,160.07
Colorado Mountain News Media	220.00					220.00
High Country Conservation	186.00					186.00
John McCormick*	83.48					83.48
Muller Engineering Co	500.97					500.97
Office Depot	398.03					398.03
Ridge Street Kitchen	227.40					227.40
Shawver & Way CPAs LLC	313.75					313.75
Timberline Disposal & Recycling	75.00					75.00
Waste Management	2,026.73					2,026.73
Widner Juran LLP	1,767.00					1,767.00
TOTAL	\$18,990.37	\$0.00	\$0.00	\$0.00	\$0.00	\$18,990.37

NOTE

"No Assurance Provided"

Monthly:Statement of Activity Prior Year

May 2019

	May 2019	May 2018 (PY)	Change	% Change	Total Jan - May, 2019 (YTD)
REVENUE					
40000 Tax Revenue					
40010 General Property Tax	93,254.75	80,317.38	12,937.37	16.11 %	357,494.65
40020 Delinquent Taxes		-233.31	233.31	100.00 %	105.13
40030 Lodging Tax	9,300.92	3,999.45	5,301.47	132.55 %	99,039.32
40040 Specific Ownership Tax	2,318.00	2,248.39	69.61	3.10 %	11,714.67
40050 Motor Vehicle License Fees	943.93	251.56	692.37	275.23 %	3,548.09
40060 Sales Tax	35,626.44	37,877.14	-2,250.70	-5.94 %	163,029.70
40070 Cigarette Tax	28.54	20.62	7.92	38.41 %	161.61
40080 Highway User's Tax	11,813.19	3,191.46	8,621.73	270.15 %	24,227.75
40090 Road & Bridge					8,402.07
Total 40000 Tax Revenue	153,285.77	127,672.69	25,613.08	20.06 %	667,722.99
41000 Building Department					
41010 Building Inspection Dept	6,756.34	10,100.20	-3,343.86	-33.11 %	13,445.74
41020 Architectural Review Fees	50.00	650.00	-600.00	-92.31 %	650.00
Total 41000 Building Department	6,806.34	10,750.20	-3,943.86	-36.69 %	14,095.74
42000 Municipal Court Revenue					
42010 Municipal Court Fines	2,012.00	3,100.18	-1,088.18	-35.10 %	10,081.20
42020 Code Enforcement Surcharge	190.00	426.00	-236.00	-55.40 %	990.00
42030 Marshal Office Revenue	10.00		10.00		12.00
Total 42000 Municipal Court Revenue	2,212.00	3,526.18	-1,314.18	-37.27 %	11,083.20
43000 Tarn Revenue					
43010 Boat Permits	200.00	700.00	-500.00	-71.43 %	300.00
Total 43000 Tarn Revenue	200.00	700.00	-500.00	-71.43 %	300.00
44000 Other Income					
44010 Conservation Trust Fund					3,421.27
44020 Interest on Investments	7.99	7.00	0.99	14.14 %	40.38
44025 Interest on Taxes					7.70
44030 Natural Gas Franchise	11,226.65	11,940.85	-714.20	-5.98 %	39,019.03

	May 2019	May 2018 (PY)	Change	% Change	Total Jan - May, 2019 (YTD)
44040 Forestry Income					25,866.00
44055 CDOT Marshal Grants	825.00		825.00		3,625.00
44060 Grants	2,210.89		2,210.89		2,210.89
44070 Credit Card Fees	100.60	123.80	-23.20	-18.74 %	324.20
44080 Lodging Tax Registration	800.00	600.00	200.00	33.33 %	8,067.75
44090 Business Licenses	775.00	700.00	75.00	10.71 %	3,250.00
44100 Admin Miscellaneous Income		100.00	-100.00	-100.00 %	3,460.12
Total 44000 Other Income	15,946.13	13,471.65	2,474.48	18.37 %	89,292.34
Total Revenue	178,450.24	156,120.72	22,329.52	14.30 %	782,494.27
GROSS PROFIT	178,450.24	156,120.72	22,329.52	14.30 %	782,494.27
EXPENDITURES					
71000 Personnel					
71010 Salaries - Elected Officials	1,100.00	1,150.00	-50.00	-4.35 %	5,350.00
71020 Salary - Town Administrator	5,653.84	5,384.62	269.22	5.00 %	35,952.54
71030 Salary - Town Clerk	3,322.73	1,117.39	2,205.34	197.37 %	13,482.73
71040 Payroll Taxes - All Employees	1,974.67	1,673.82	300.85	17.97 %	10,615.20
71060 Workman's Comp Insurance					2,414.00
71070 Health Insurance	1,660.80	1,893.16	-232.36	-12.27 %	9,134.40
71080 Town Attorney	842.00	99.82	742.18	743.52 %	4,599.55
71090 Accountant	550.00	265.00	285.00	107.55 %	2,556.25
71100 Auditor	5,930.00		5,930.00		5,930.00
Total 71000 Personnel	21,034.04	11,583.81	9,450.23	81.58 %	90,034.67
72000 Administration					
72010 Office Supplies	289.19	988.08	-698.89	-70.73 %	1,157.99
72020 Telephone	656.82	430.16	226.66	52.69 %	3,241.17
72030 Postage and Delivery		6.10	-6.10	-100.00 %	3.00
72040 Printing & Publishing	275.00	260.37	14.63	5.62 %	2,041.96
72050 Meetings and Events	374.95	359.27	15.68	4.36 %	1,792.36
72060 Training & Travel	1,793.50	479.30	1,314.20	274.19 %	3,135.50
72070 Sales & Lodging Tax Admin					538.46
72080 Professional Services	225.00		225.00		225.00

	May 2019	May 2018 (PY)	Change	% Change	Total Jan - May, 2019 (YTD)
72090 Equipment Repairs & Lease	1,079.33	265.87	813.46	305.96 %	3,512.12
72100 Technology		5,508.33	-5,508.33	-100.00 %	17,965.72
72105 Community Engagement/Marketing					607.50
72106 Community Fund					3,500.00
72110 Insurance					16,556.20
72120 Codifying					614.40
72130 Elections		139.79	-139.79	-100.00 %	
72140 Cnty Treasurer's Fees	1,865.12	1,601.39	263.73	16.47 %	7,152.26
72150 NWC of Govt					959.00
72170 CAST					630.00
72180 Credit Card Charges	91.04	110.70	-19.66	-17.76 %	286.38
72195 Charitable Contributions					2,000.00
Total 72000 Administration	6,649.95	10,149.36	-3,499.41	-34.48 %	65,919.02
73000 Town Hall Expense					
73010 Utilities	536.39	778.50	-242.11	-31.10 %	4,640.15
73020 Trash		102.00	-102.00	-100.00 %	309.00
73030 Supplies		131.87	-131.87	-100.00 %	792.39
73060 Repairs & Maintenance	398.69		398.69		1,109.05
Total 73000 Town Hall Expense	935.08	1,012.37	-77.29	-7.63 %	6,850.59
74000 Planning & Zoning					
74010 P&Z Commission Salaries	650.00	650.00	0.00	0.00 %	3,250.00
Total 74000 Planning & Zoning	650.00	650.00	0.00	0.00 %	3,250.00
75000 Municipal Court					
75010 Municipal Judge	541.67	541.67	0.00	0.00 %	2,708.35
75020 Prosecutor	800.00	800.00	0.00	0.00 %	4,000.00
75040 Court Administration	28.10	33.50	-5.40	-16.12 %	279.29
Total 75000 Municipal Court	1,369.77	1,375.17	-5.40	-0.39 %	6,987.64
76000 Public Safety					
76010 Salary - Marshal	9,952.80	8,366.40	1,586.40	18.96 %	52,888.40
76040 Supplies - Marshall	61.68		61.68		61.68
76050 Auto Repair & Maintenance	3,247.77	146.76	3,101.01	2,112.98 %	7,194.83

	May 2019	May 2018 (PY)	Change	% Change	Total Jan - May, 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	330.00		330.00		390.00
Total 76000 Public Safety	13,592.25	8,513.16	5,079.09	59.66 %	67,559.09
77000 Public Works					
77010 Building Inspector	4,384.62	4,153.60	231.02	5.56 %	23,846.19
77015 Electrical Inspector	617.50	747.50	-130.00	-17.39 %	3,510.00
77020 Street Lights Utilities	428.79	132.58	296.21	223.42 %	995.79
77030 Snow Removal					131,492.76
77040 Street Maintenance	8,573.94	12,821.63	-4,247.69	-33.13 %	10,023.94
77060 Signs					11,015.00
77070 Tarn Improvements					670.00
77090 Wildfire Grant Expenses	3,850.00	5,000.00	-1,150.00	-23.00 %	6,480.00
77095 High Country Conservation Grant		100.00	-100.00	-100.00 %	50.00
Total 77000 Public Works	17,854.85	22,955.31	-5,100.46	-22.22 %	188,083.68
79000 Capital Improvements					
79021 Cisterns Engineering	3,349.95	440.00	2,909.95	661.35 %	3,349.95
79050 Engineering Capital Planning		9,570.00	-9,570.00	-100.00 %	1,785.70
79055 Engineering Signage-Gateway		19,025.00	-19,025.00	-100.00 %	
Total 79000 Capital Improvements	3,349.95	29,035.00	-25,685.05	-88.46 %	5,135.65
Total Expenditures	65,435.89	85,274.18	-19,838.29	-23.26 %	433,820.34
NET OPERATING REVENUE	113,014.35	70,846.54	42,167.81	59.52 %	348,673.93
NET REVENUE	\$113,014.35	\$70,846.54	\$42,167.81	59.52 %	\$348,673.93

NOTE

"No Assurance Provided"

Monthly: Budget vs. Actuals 2019

January - May, 2019

	Jan 2019			Feb 2019			Mar 2019			Apr 2019			May 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
REVENUE																		
40000 Tax Revenue																0.00	0.00	0.00
40010 General Property Tax	65.88	0.00	65.88	57,243.69	70,341.45	-13,097.76	172,028.90	141,353.60	30,675.30	34,901.43	36,164.08	-1,262.65	93,254.75	102,943.33	-9,688.58	357,494.65	350,802.46	6,692.19
40020 Delinquent Taxes							105.13		105.13							105.13	0.00	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	99,039.32	62,500.00	36,539.32
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	11,714.67	11,200.00	514.67
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	3,548.09	950.00	2,598.09
40060 Sales Tax	20,381.26	20,000.00	381.26	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	35,626.44	20,000.00	15,626.44	163,029.70	100,000.00	63,029.70
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	161.61	700.00	-538.39
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	-6.73	11,813.19	3,135.62	8,677.57	24,227.75	15,145.62	9,082.13
40090 Road & Bridge	1,073.75	0.00	1,073.75		0.00	0.00		0.00	0.00	7,328.32	3,000.00	4,328.32		0.00	0.00	8,402.07	3,000.00	5,402.07
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	667,722.99	544,298.08	123,424.91
41000 Building Department																0.00	0.00	0.00
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	13,445.74	25,000.00	-11,554.26
41020 Architectural Review Fees		100.00	-100.00		150.00	-150.00	500.00	300.00	200.00	100.00	300.00	-200.00	50.00	500.00	-450.00	650.00	1,350.00	-700.00
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	14,095.74	26,350.00	-12,254.26
42000 Municipal Court Revenue																0.00	0.00	0.00
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	10,081.20	20,830.00	-10,748.80
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	990.00	1,300.00	-310.00
42030 Marshal Office Revenue		0.00	0.00		0.00	0.00	2.00	0.00	2.00	10.00	10.00	-10.00	10.00	10.00	0.00	12.00	20.00	-8.00
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	11,083.20	22,150.00	-11,066.80
43000 Tarn Revenue																0.00	0.00	0.00
43010 Boat Permits		0.00	0.00		0.00	0.00		0.00	0.00	100.00	700.00	-600.00	200.00	900.00	-700.00	300.00	1,600.00	-1,300.00
Total 43000 Tarn Revenue		0.00	0.00		0.00	0.00		0.00	0.00	100.00	700.00	-600.00	200.00	900.00	-700.00	300.00	1,600.00	-1,300.00
44000 Other Income																0.00	0.00	0.00
44010 Conservation Trust Fund		0.00	0.00		0.00	0.00	3,421.27	3,000.00	421.27		0.00	0.00		0.00	0.00	3,421.27	3,000.00	421.27
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	40.38	83.35	-42.97
44025 Interest on Taxes		0.00	0.00		0.00	0.00		0.00	0.00	7.70	0.00	7.70		7.81	-7.81	7.70	7.81	-0.11
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	39,019.03	25,000.00	14,019.03
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	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	825.00	500.00	325.00	3,625.00	1,400.00	2,225.00
44060 Grants		0.00	0.00		0.00	0.00		0.00	0.00		0.00	0.00	2,210.89	0.00	2,210.89	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	59.26	116.00	-56.74	100.60	46.00	54.60	324.20	651.00	-326.80
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	8,067.75	2,600.00	5,467.75
44090 Business Licenses	850.00	750.00	100.00	700.00	800.00	-100.00	675.00	500.00	175.00	250.00	400.00	-150.00	775.00	400.00	375.00	3,250.00	2,850.00	400.00
44100 Admin Miscellaneous Income		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	3,460.12	1,000.00	2,460.12
Total 44000 Other Income	32,181.12	7,366.67	24,814.45	16,798.55	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	89,292.34	36,592.16	52,700.18
Total Revenue	91,711.01	50,187.00	41,524.01	130,576.45	120,409.23	10,167.22	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	782,494.27	630,990.24	151,504.03
GROSS PROFIT	91,711.01	50,187.00	41,524.01	130,576.45	120,409.23	10,167.22	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	782,494.27	630,990.24	151,504.03
EXPENDITURES																		
71000 Personnel																0.00	0.00	0.00
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	5,350.00	6,000.00	-650.00
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	35,952.54	30,625.00	5,327.54
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	13,482.73	14,733.35	-1,250.62
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	1,951.32	1,500.00	451.32	1,974.67	1,500.00	474.67	10,615.20	7,500.00	3,115.20
71050 Payroll Service Fees		2.50	-2.50		2.50	-2.50		2.50	-2.50		2.50	-2.50		2.50	-2.50	0.00	12.50	-12.50
71060 Workman's Comp Insurance		0.00	0.00	1,118.00	12,000.00	-10,882.00	648.00	0.00	648.00	648.00	0.00	648.00	0.00	0.00	0.00	2,414.00	12,000.00	-9,586.00
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	9,134.40	21,250.00	-12,115.60
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	4,599.55	12,500.00	-7,900.45
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	550.00	300.00	250.00	2,556.25	2,000.00	556.25
71100 Auditor		0.00	0.00		0.00	0.00		0.00	0.00		0.00	0.00	5,930.00	5,000.00	930.00	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	18,824.17	1,779.11	15,673.26	18,824.17	-3,150.91	21,034.04	23,824.17	-2,790.13	90,034.67	111,620.85	-21,586.18
72000 Administration																0.00	0.00	0.00
72010 Office Supplies	324.39	500.00	-175.61	203.52	500.00	-296.48	275.67	500.00	-224.33	65.22	500.00	-434.78	289.19	500.00	-210.81	1,157.99	2,500.00	-1,342.01
72020 Telephone	609.94	508.00	101.94	658.11	600.00	58.11	658.06	518.00	140.06	658.24	510.00	148.24	656.82	510.00	146.82	3,241.17	2,646.00	595.17
72030 Postage and Delivery		0.00	0.00	3.00	30.00	-27.00		0.00	0.00		0.00	0.00		0.00	0.00	3.00	30.00	-27.00

	Jan 2019			Feb 2019			Mar 2019			Apr 2019			May 2019			Total		
	Actual	Budget	over Budget	Actual	Budget	over Budget	Actual	Budget	over Budget	Actual	Budget	over Budget	Actual	Budget	over Budget	over Budget		
72140 Cnty Treasurer's Fees	1.31	30.00	-28.69	1,144.95	900.00	244.95	3,442.77	3,000.00	442.77	698.11	850.00	-151.89	1,865.12	1,500.00	365.12	7,152.26	6,280.00	872.26
72150 NWC of Govt	959.00	0.00	959.00		1,000.00	-1,000.00		0.00	0.00		0.00	0.00		0.00	0.00	959.00	1,000.00	-41.00
72170 CAST		0.00	0.00		650.00	-650.00	630.00	0.00	630.00		0.00	0.00		0.00	0.00	630.00	650.00	-20.00
72180 Credit Card Charges	52.64	84.00	-31.36	46.92	83.33	-36.41	40.49	83.33	-42.84	55.29	83.33	-28.04	91.04	83.33	7.71	286.38	417.32	-130.94
72195 Charitable Contributions				2,000.00		2,000.00										2,000.00	0.00	2,000.00
Total 72000 Administration	34,485.95	14,797.00	19,688.95	13,237.74	22,438.33	-9,200.59	8,676.55	18,276.33	-9,599.78	2,868.83	6,618.33	-3,749.50	6,649.95	8,068.33	-1,418.38	65,919.02	70,198.32	-4,279.30
73000 Town Hall Expense																0.00	0.00	0.00
73010 Utilities	1,031.23	800.00	231.23	884.05	800.00	84.05	1,003.66	700.00	303.66	1,184.82	700.00	484.82	536.39	600.00	-63.61	4,640.15	3,600.00	1,040.15
73020 Trash	117.00	112.00	5.00		112.00	-112.00	75.00	0.00	75.00	117.00	112.00	5.00		112.00	-112.00	309.00	448.00	-139.00
73030 Supplies	210.72	35.00	175.72	79.57	35.00	44.57	278.33	35.00	243.33	223.77	35.00	188.77		35.00	-35.00	792.39	175.00	617.39
73060 Repairs & Maintenance		0.00	0.00		0.00	0.00	635.90	0.00	635.90	74.46	200.00	-125.54	398.69	200.00	198.69	1,109.05	400.00	709.05
Total 73000 Town Hall Expense	1,358.95	947.00	411.95	963.62	947.00	16.62	1,992.89	735.00	1,257.89	1,600.05	1,047.00	553.05	935.08	947.00	-11.92	6,850.59	4,623.00	2,227.59
74000 Planning & Zoning																0.00	0.00	0.00
74010 P&Z Commission Salaries	650.00	700.00	-50.00	650.00	700.00	-50.00	650.00	700.00	-50.00	650.00	700.00	-50.00	650.00	700.00	-50.00	3,250.00	3,500.00	-250.00
Total 74000 Planning & Zoning	650.00	700.00	-50.00	650.00	700.00	-50.00	650.00	700.00	-50.00	650.00	700.00	-50.00	650.00	700.00	-50.00	3,250.00	3,500.00	-250.00
75000 Municipal Court																0.00	0.00	0.00
75010 Municipal Judge	541.67	542.00	-0.33	541.67	542.00	-0.33	541.67	542.00	-0.33	541.67	542.00	-0.33	541.67	542.00	-0.33	2,708.35	2,710.00	-1.65
75020 Prosecutor	800.00	800.00	0.00	800.00	800.00	0.00	800.00	800.00	0.00	800.00	800.00	0.00	800.00	800.00	0.00	4,000.00	4,000.00	0.00
75040 Court Administration	128.90	100.00	28.90	26.80	100.00	-73.20	13.70	100.00	-86.30	81.79	150.00	-68.21	28.10	100.00	-71.90	279.29	550.00	-270.71
Total 75000 Municipal Court	1,470.57	1,442.00	28.57	1,368.47	1,442.00	-73.53	1,355.37	1,442.00	-86.63	1,423.46	1,492.00	-68.54	1,369.77	1,442.00	-72.23	6,987.64	7,260.00	-272.36
76000 Public Safety																0.00	0.00	0.00
76010 Salary - Marshal	10,452.00	9,364.38	1,087.62	9,452.00	9,364.42	87.58	13,378.80	9,364.42	4,014.38	9,652.80	9,364.42	288.38	9,952.80	9,364.42	588.38	52,888.40	46,822.06	6,066.34
76030 Breckenridge PD		500.00	-500.00		500.00	-500.00		500.00	-500.00		500.00	-500.00		500.00	-500.00	0.00	2,500.00	-2,500.00
76040 Supplies - Marshall		500.00	-500.00		500.00	-500.00		500.00	-500.00		500.00	-500.00	61.68	500.00	-438.32	61.68	2,500.00	-2,438.32
76050 Auto Repair & Maintenance	2,471.58	500.00	1,971.58	146.50	400.00	-253.50	220.13	400.00	-179.87	1,108.85	400.00	708.85	3,247.77	400.00	2,847.77	7,194.83	2,100.00	5,094.83
76060 Animal Shelter		0.00	0.00		0.00	0.00		2,000.00	-2,000.00	500.00	0.00	500.00		0.00	0.00	500.00	2,000.00	-1,500.00
76070 Communication		0.00	0.00		0.00	0.00	3,558.50	4,000.00	-441.50		0.00	0.00		0.00	0.00	3,558.50	4,000.00	-441.50
76075 Survivor Support	1,000.00	1,000.00	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
76080 HASMAT		0.00	0.00	1,885.68	1,885.68	0.00		0.00	0.00		0.00	0.00		0.00	0.00	1,885.68	1,885.68	0.00
76090 Radar Recertification		0.00	0.00		0.00	0.00		0.00	0.00	80.00	50.00	30.00		0.00	0.00	80.00	50.00	30.00
76110 Professional Services							60.00		60.00				330.00		330.00	390.00	0.00	390.00
76115 CDOT/Extra Work		833.33	-833.33		833.33	-833.33		833.33	-833.33		833.33	-833.33		833.33	-833.33	0.00	4,166.65	-4,166.65
Total 76000 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	11,341.65	11,647.75	-306.10	13,592.25	11,597.75	1,994.50	67,559.09	67,024.39	534.70
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	23,846.19	24,462.50	-616.31
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	3,510.00	2,800.00	710.00
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	995.79	750.00	245.79
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	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	10,023.94	14,500.00	-4,476.06
77050 Engineering		0.00	0.00		500.00	-500.00		500.00	-500.00		500.00	-500.00		500.00	-500.00	0.00	2,000.00	-2,000.00
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	11,015.00	9,000.00	2,015.00
77070 Tarn Improvements		0.00	0.00		0.00	0.00		0.00	0.00	670.00	1,000.00	-330.00		0.00	0.00	670.00	1,000.00	-330.00
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	6,480.00	0.00	6,480.00
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	100.00	-50.00
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	0.00	70,000.00	-70,000.00
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	188,083.68	250,505.98	-62,422.30
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	0.00	60,000.00	-60,000.00
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	3,349.95	10,000.00	-6,650.05
79050 Engineering Capital Planning	1,785.70		1,785.70													1,785.70	0.00	1,785.70
Total 79000 Capital Improvements	1,785.70	0.00	1,785.70	0.00	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	5,135.65	70,000.00	-64,864.35
Total Expenditures	109,826.36	86,923.75	22,902.61	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	65,435.89	187,821.75	-122,385.86	433,820.34	584,732.54	-150,912.20
NET OPERATING REVENUE	-18,115.35	-36,736.75	18,621.40	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	113,014.35	-18,296.32	131,310.67	348,673.93	46,257.70	302,416.23
NET REVENUE	\$ -18,115.35	\$ -36,736.75	\$ 18,621.40	\$ 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	\$ 113,014.35	\$				

Monthly:Capital Expenditures

May 2019

	Capital Fund	TOTAL
REVENUE		
Total Revenue		0.00
GROSS PROFIT	0.00	0.00
EXPENDITURES		
79000 Capital Improvements		0.00
79021 Cisterns Engineering	3,349.95	3,349.95
Total 79000 Capital Improvements	3,349.95	3,349.95
Total Expenditures	3,349.95	3,349.95
NET OPERATING REVENUE	-3,349.95	-3,349.95
NET REVENUE	\$ -3,349.95	\$ -3,349.95