

TOWN OF LYONS
BALANCE SHEET
DECEMBER 31, 2017

FUND 01

ASSETS

01-01-1005	OPERATING - BANK OF THE WEST	2,324,573.30	
01-01-1006	CT-REST: CAPITAL IMPROVEMENTS	32,068.81	
01-01-1010	COLO-TRUST INVESTMENT ACCT	(369,403.53)	
01-01-1013	OPERATING - WELLS FARGO CHECK	400.00	
01-01-1019	CASH CLEARING - UTILITIES	.06	
01-01-1100	CASH ON HAND	150.00	
01-01-1101	PETTY CASH	200.00	
01-01-1102	COURT PETTY CASH	100.00	
01-01-1105	PETTY CASH-PUBLIC WORKS	200.00	
01-01-1106	PETTY CASH - ICE RINK	50.00	
01-01-1200	A/R - MISCELLANEOUS	16,821.80	
01-01-1205	PREPAID EXPENSES	22,919.66	
01-01-1217	A/R - PROPERTY TAXES	506,824.00	
01-01-1240	A/R - LAND USE FEES	3,300.00	
	TOTAL ASSETS		2,538,204.10

LIABILITIES AND EQUITY

LIABILITIES

01-02-2000	FEDERAL WITHHOLDING PAYABLE	(7,662.76)	
01-02-2006	DEPOSIT- LAND USE APPLICATION	(29,508.20)	
01-02-2008	DUE TO OTHER FUNDS - INTEREST	178,640.79	
01-02-2009	COURT TRUST PAYMENTS	500.00	
01-02-2013	DEFERRED REAL ESTATE TAXES	506,824.00	
01-02-2014	ACQUIRED PROPERTY TAX PAYABLE	1,206.96	
01-02-2031	MEDICAL INSURANCE PAYABLE	(22,143.90)	
01-02-2100	OPEN SPACE/RECYCLE TAX PAYABLE	2,736.76	
01-02-2110	ST VRAIN SCHOOLS FEE	3,142.00	
01-02-2200	A/P - MISCELLANEOUS	157,928.08	
01-02-2230	DEFERRED REVENUES	3,300.00	
01-02-2250	FIDUCIARY ACCOUNTS	1,500.00	
01-02-2270	DEFERRED GRANT REVENUES	16,821.80	
	TOTAL LIABILITIES		813,285.53

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
01-02-2290	FUND BALANCE - UNRESTRICTED	607,066.89	
	REVENUE OVER EXPENDITURES - YTD	1,117,851.68	
	BALANCE - CURRENT DATE		1,724,918.57
	TOTAL FUND EQUITY		1,724,918.57
	TOTAL LIABILITIES AND EQUITY		2,538,204.10

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2017

FUND 01

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
01-10-3000	PROPERTY TAXES REVENUE	4,015.38	509,355.62	506,824.00 (	2,531.62) 100.5
01-10-3001	SPECIFIC OWNERSHIP TAX	2,932.14	26,375.98	20,000.00 (	6,375.98) 131.9
01-10-3002	SALES TAX REV - 2.5%	70,617.18	757,419.46	720,000.00 (	37,419.46) 105.2
01-10-3004	USE TAX REV - 2%	7,262.35	137,881.77	125,000.00 (	12,881.77) 110.3
01-10-3006	FRANCHISE TAX REVENUE	1,382.15	13,297.02	24,000.00	10,702.98 55.4
	TOTAL TAXES	86,209.20	1,444,329.85	1,395,824.00 (	48,505.85) 103.5
<u>FEES, LICENSES & PERMITS</u>					
01-11-3100	BUSINESS LICENSES	955.00	14,405.00	20,000.00	5,595.00 72.0
01-11-3101	NON-BUSINESS LICENSES	15.00	1,425.00	1,800.00	375.00 79.2
01-11-3102	LIQUOR LICENSES	297.50	1,797.50	3,000.00	1,202.50 59.9
01-11-3103	BUILDING PERMITS REVENUE	710.15	47,986.36	40,000.00 (	7,986.36) 120.0
01-11-3104	PLANNING FEES REVENUE	96.35	20,932.23	20,000.00 (	932.23) 104.7
01-11-3106	MMJ LICENSES	.00	6,000.00	12,000.00	6,000.00 50.0
01-11-3107	RMJ LICENSES	.00	9,000.00	.00 (	9,000.00) .0
01-11-3110	WASTE HAULING ANNUAL LICENSE	.00	240.00	700.00	460.00 34.3
	TOTAL FEES, LICENSES & PERMITS	2,074.00	101,786.09	97,500.00 (	4,286.09) 104.4
<u>INTERGOVERNMENTAL</u>					
01-12-3200	CIGARETTE TAX REVENUE	272.95	2,470.02	1,800.00 (	670.02) 137.2
01-12-3201	HIGHWAY USERS TAX REVENUE	5,558.77	59,918.81	66,220.00	6,301.19 90.5
01-12-3204	COUNTY ROAD & BRIDGE REVENUE	794.50	10,630.73	11,850.00	1,219.27 89.7
	TOTAL INTERGOVERNMENTAL	6,626.22	73,019.56	79,870.00	6,850.44 91.4
<u>FINES & FORFEITS</u>					
01-13-3300	MUNICIPAL COURT FINES REVENUE	5,905.00	109,455.37	115,000.00	5,544.63 95.2
	TOTAL FINES & FORFEITS	5,905.00	109,455.37	115,000.00	5,544.63 95.2

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2017

FUND 01

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>MISCELLANEOUS INCOME</u>					
01-14-3400 OTHER INCOME	.00	9,919.97	9,000.00	(919.97)	110.2
01-14-3401 INTEREST INCOME	2,173.65	17,787.71	3,130.00	(14,657.71)	568.3
01-14-3402 COBRA REIMBURSEMENTS	1,498.52	1,498.52	.00	(1,498.52)	.0
01-14-3410 VEHICLE CHARGE STATION REVENUE	.00	83.65	.00	(83.65)	.0
01-14-3415 ECO PASS FEES	50.00	9,000.00	5,000.00	(4,000.00)	180.0
01-14-3416 GIFTS & DONATIONS	.00	200.00	.00	(200.00)	.0
01-14-3429 LAND LEASE REVENUE	19,683.00	111,598.00	110,000.00	(1,598.00)	101.5
01-14-3501 TRANSFER IN FROM ELECTRIC FUND	.00	46,172.00	92,344.00	46,172.00	50.0
01-14-3502 TRANSFER IN FROM WATER FUND	.00	40,476.50	80,953.00	40,476.50	50.0
01-14-3503 TRANSFER IN FROM SANITA FUND	.00	20,950.00	41,900.00	20,950.00	50.0
01-14-3508 TRSF IN FROM PARKS/RECR FUNDND	.00	13,424.50	26,849.00	13,424.50	50.0
01-14-3775 SPRING CLEAN UP DAYS REVENUE	.00	4,986.50	3,960.00	(1,026.50)	125.9
TOTAL MISCELLANEOUS INCOME	23,405.17	276,097.35	373,136.00	97,038.65	74.0
<u>OTHER FINANCING SOURCES</u>					
01-30-3441 CDOT TRANSPORTATION FUNDS	.00	412,873.60	.00	(412,873.60)	.0
01-30-3442 ENERGY GRANTS	.00	326,930.44	.00	(326,930.44)	.0
01-30-3451 BOCO LESAP GRANT - BOCO	.00	.00	18,080.00	18,080.00	.0
01-30-3875 CIRSA INSURANCE PROCEEDS	.00	109.12	.00	(109.12)	.0
TOTAL OTHER FINANCING SOURCES	.00	739,913.16	18,080.00	(721,833.16)	4092.4
<u>REVENUE - REIMBURSEMENTS</u>					
01-39-3999 REIMBURSABLES	.00	7,823.35	.00	(7,823.35)	.0
TOTAL REVENUE - REIMBURSEMENTS	.00	7,823.35	.00	(7,823.35)	.0
TOTAL FUND REVENUE	124,219.59	2,752,424.73	2,079,410.00	(673,014.73)	132.4

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2017

FUND 01

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>REIMBURSABLE EXPENSES</u>					
01-40-4999 REIMBURSABLE EXPENSE	.00	6,952.49	.00	(6,952.49)	.0
TOTAL REIMBURSABLE EXPENSES	.00	6,952.49	.00	(6,952.49)	.0
<u>ALLOCATED EXPENDITURES</u>					
01-44-4008 OFFICE OPERATIONS	589.03	17,324.51	26,350.00	9,025.49	65.8
01-44-4010 POSTAGE	.00	3,052.58	9,400.00	6,347.42	32.5
01-44-4011 EQUIPMENT MAINTENANCE	1,462.03	33,163.78	32,000.00	(1,163.78)	103.6
01-44-4014 DUES & SUBSCRIPTIONS	.00	3,573.25	4,750.00	1,176.75	75.2
01-44-4015 SEMINARS/MEETINGS	1,463.00	2,733.45	4,250.00	1,516.55	64.3
01-44-4016 TRAVEL EXPENSES	.00	31.65	1,500.00	1,468.35	2.1
01-44-4018 STAFF SERVICES	.00	.00	750.00	750.00	.0
01-44-4022 UNEMPL INS EXP	.00	4,577.96	3,000.00	(1,577.96)	152.6
01-44-4023 WORK COMP EXP	.00	30,071.00	30,725.00	654.00	97.9
01-44-4025 EMPLOYEE INS - ER	.00	570.00	600.00	30.00	95.0
01-44-4029 VEHICLE MAINTENANCE EXP	.00	63.00	.00	(63.00)	.0
01-44-4032 ATTORNEYS FEES	578.72	76,511.08	65,000.00	(11,511.08)	117.7
01-44-4033 ENGINEERING FEES	1,586.00	18,146.00	8,225.00	(9,921.00)	220.6
01-44-4034 XPRESS MERCHANT FEES	(5.95)	10,503.66	7,000.00	(3,503.66)	150.1
01-44-4035 CIVICPLUS WEB FEES	.00	3,700.00	3,000.00	(700.00)	123.3
01-44-4041 PC, SOFTWARE & PRINTERS	1,860.00	10,043.52	8,250.00	(1,793.52)	121.7
01-44-4055 PC TECHNICIAN FEES	1,100.00	37,369.16	35,000.00	(2,369.16)	106.8
01-44-4057 TELEPHONE EXP	183.34	2,237.59	500.00	(1,737.59)	447.5
01-44-4102 AUDITING FEES	.00	119,999.05	110,000.00	(9,999.05)	109.1
01-44-4800 GENERAL INSURANCE	.00	71,818.80	48,000.00	(23,818.80)	149.6
01-44-4820 LMC CODIFICATION EXP	.00	791.00	3,500.00	2,709.00	22.6
TOTAL ALLOCATED EXPENDITURES	8,816.17	446,281.04	401,800.00	(44,481.04)	111.1

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2017

FUND 01

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATION</u>					
01-50-4000	13,366.76	135,561.79	138,362.00	2,800.21	98.0
01-50-4001	107.25	5,355.89	.00	(5,355.89)	.0
01-50-4006	985.20	5,919.32	8,250.00	2,330.68	71.8
01-50-4008	295.47	6,886.90	5,000.00	(1,886.90)	137.7
01-50-4010	.00	47.50	.00	(47.50)	.0
01-50-4011	.00	.00	3,600.00	3,600.00	.0
01-50-4012	21.50	2,136.54	15,000.00	12,863.46	14.2
01-50-4014	.00	172.00	500.00	328.00	34.4
01-50-4015	(325.00)	5,556.30	3,000.00	(2,556.30)	185.2
01-50-4016	325.00	(138.61)	1,000.00	1,138.61	(13.9)
01-50-4020	.00	1,125.53	1,200.00	74.47	93.8
01-50-4021	.00	9,592.47	8,750.00	(842.47)	109.6
01-50-4024	1,012.18	10,061.35	10,585.00	523.65	95.1
01-50-4025	.00	15,974.14	21,000.00	5,025.86	76.1
01-50-4026	284.58	3,012.39	3,000.00	(12.39)	100.4
01-50-4029	.00	115.50	.00	(115.50)	.0
01-50-4032	.00	5,695.25	40,000.00	34,304.75	14.2
01-50-4034	.00	3,000.60	.00	(3,000.60)	.0
01-50-4036	.00	3,321.55	1,000.00	(2,321.55)	332.2
01-50-4041	.00	3,817.32	5,900.00	2,082.68	64.7
01-50-4050	.00	11,055.41	25,000.00	13,944.59	44.2
01-50-4055	.00	410.83	.00	(410.83)	.0
01-50-4057	.00	580.00	.00	(580.00)	.0
01-50-4101	70.57	6,414.52	6,201.00	(213.52)	103.4
TOTAL ADMINISTRATION	16,143.51	235,674.49	297,348.00	61,673.51	79.3
<u>LEGISLATIVE</u>					
01-52-4000	.00	8,550.00	12,500.00	3,950.00	68.4
01-52-4036	.00	1,662.08	2,000.00	337.92	83.1
01-52-4050	.00	885.57	500.00	(385.57)	177.1
01-52-4100	.00	1,792.53	4,000.00	2,207.47	44.8
TOTAL LEGISLATIVE	.00	12,890.18	19,000.00	6,109.82	67.8
<u>JUDICIAL</u>					
01-53-4000	.00	15,015.91	16,093.00	1,077.09	93.3
01-53-4024	.00	1,116.16	1,230.00	113.84	90.7
01-53-4025	.00	2,662.35	3,000.00	337.65	88.8
01-53-4026	.00	450.77	480.00	29.23	93.9
01-53-4032	.00	5,433.35	10,000.00	4,566.65	54.3
01-53-4050	.00	.00	400.00	400.00	.0
01-53-4103	.00	11,000.00	14,400.00	3,400.00	76.4
TOTAL JUDICIAL	.00	35,678.54	45,603.00	9,924.46	78.2

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2017

FUND 01

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PLANNING & ZONING</u>					
01-54-4000	6,100.00	65,969.59	6,476.00	(59,493.59)	1018.7
01-54-4024	451.89	4,801.75	495.00	(4,306.75)	970.1
01-54-4025	.00	6,296.23	1,400.00	(4,896.23)	449.7
01-54-4026	.00	66.08	200.00	133.92	33.0
01-54-4032	.00	37,217.17	15,000.00	(22,217.17)	248.1
01-54-4033	.00	45.00	.00	(45.00)	.0
01-54-4050	2,000.00	3,047.15	500.00	(2,547.15)	609.4
01-54-4104	.00	11,922.30	30,000.00	18,077.70	39.7
TOTAL PLANNING & ZONING	8,551.89	129,365.27	54,071.00	(75,294.27)	239.3
<u>HEALTH,WELFARE & COMMUNITY</u>					
01-55-4000	.00	8,556.16	27,800.00	19,243.84	30.8
01-55-4001	1,526.75	5,441.48	.00	(5,441.48)	.0
01-55-4024	116.79	1,070.92	3,530.00	2,459.08	30.3
01-55-4025	.00	.00	7,000.00	7,000.00	.0
01-55-4700	.00	13,500.00	12,000.00	(1,500.00)	112.5
01-55-4701	.00	.00	2,000.00	2,000.00	.0
01-55-4711	.00	23,000.00	23,000.00	.00	100.0
01-55-4714	.00	3,874.00	4,650.00	776.00	83.3
01-55-4750	.00	3,735.53	5,000.00	1,264.47	74.7
01-55-4751	.00	325.86	2,325.00	1,999.14	14.0
01-55-4775	.00	7,534.54	6,600.00	(934.54)	114.2
01-55-4777	.00	15,025.00	15,000.00	(25.00)	100.2
01-55-4778	.00	.00	3,120.00	3,120.00	.0
01-55-4779	.00	11,841.25	20,000.00	8,158.75	59.2
TOTAL HEALTH,WELFARE & COMMUNITY	1,643.54	93,904.74	132,025.00	38,120.26	71.1
<u>ECONOMIC DEVELOPMENT</u>					
01-56-4000	3,212.70	21,473.42	54,482.00	33,008.58	39.4
01-56-4001	.00	12,594.50	27,000.00	14,405.50	46.7
01-56-4006	.00	7,012.33	35,400.00	28,387.67	19.8
01-56-4014	.00	.00	4,000.00	4,000.00	.0
01-56-4024	238.77	4,124.72	6,080.00	1,955.28	67.8
01-56-4025	.00	1,949.64	18,240.00	16,290.36	10.7
01-56-4026	.00	.00	1,525.00	1,525.00	.0
01-56-4036	68.25	6,640.45	12,500.00	5,859.55	53.1
01-56-4702	.00	13,750.00	13,750.00	.00	100.0
TOTAL ECONOMIC DEVELOPMENT	3,519.72	67,545.06	172,977.00	105,431.94	39.1

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2017

FUND 01

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>BUILDING INSPECTION</u>					
01-57-4033 FLOOD PLAIN PERMIT REVIEW	.00	225.00	.00	(225.00)	.0
01-57-4050 MISCELLANEOUS EXPENSE	.00	90.00	.00	(90.00)	.0
01-57-4600 BLDG INSPECTOR FEES EXPENSE	.00	31,098.03	42,000.00	10,901.97	74.0
01-57-4601 PLAN CHECK	.00	15,118.71	6,000.00	(9,118.71)	252.0
TOTAL BUILDING INSPECTION	.00	46,531.74	48,000.00	1,468.26	96.9
<u>GENERAL FUND POLICE</u>					
01-58-4006 BOULDER COUNTY CONTRACT FEE	.00	312,940.91	372,416.00	59,475.09	84.0
01-58-4008 OFFICE OPERATIONS	122.32	19,905.59	.00	(19,905.59)	.0
01-58-4028 EXTRA DUTY TRAFFIC & FESTIVALS	.00	40,875.00	66,000.00	25,125.00	61.9
TOTAL GENERAL FUND POLICE	122.32	373,721.50	438,416.00	64,694.50	85.2
<u>STREETS</u>					
01-59-4000 FULLTIME SALARIES (ADMIN)	4,457.42	34,321.17	17,236.00	(17,085.17)	199.1
01-59-4002 MAINTENANCE SALARIES	4,437.90	41,083.51	43,280.00	2,196.49	94.9
01-59-4006 OUTSIDE PROFESSIONAL SERVICE F	.00	2,864.08	3,000.00	135.92	95.5
01-59-4008 OFFICE OPERATIONS	9.99	160.02	.00	(160.02)	.0
01-59-4011 EQUIPMENT MAINTENANCE	.00	930.32	2,500.00	1,569.68	37.2
01-59-4012 BLDG MAINT & GROUNDS	95.93	3,738.47	3,000.00	(738.47)	124.6
01-59-4020 NATURAL GAS SERVICE	.00	1,269.17	5,000.00	3,730.83	25.4
01-59-4024 PAYROLL TAXES - ER	650.93	5,573.45	4,640.00	(933.45)	120.1
01-59-4025 EMPLOYEE INS - ER	.00	13,284.82	7,800.00	(5,484.82)	170.3
01-59-4026 RETIREMENT CONTRIBUTION - ER	113.67	873.48	1,250.00	376.52	69.9
01-59-4027 STREET MAINTENANCE	.00	16,679.27	25,000.00	8,320.73	66.7
01-59-4028 WINTER STREET MAINTENANCE	.00	3,274.82	6,000.00	2,725.18	54.6
01-59-4029 VEHICLE MAINT EXP	.00	3,326.54	2,000.00	(1,326.54)	166.3
01-59-4030 GASOLINE, OIL, ETC.	63.34	2,249.32	7,000.00	4,750.68	32.1
01-59-4035 UNIFORMS EXPENSE	.00	227.70	500.00	272.30	45.5
01-59-4038 EQUIPMENT & SMALL TOOLS	.00	1,658.68	1,500.00	(158.68)	110.6
01-59-4041 PC, SOFTWARE & PRINTERS	.00	.00	500.00	500.00	.0
01-59-4050 MISCELLANEOUS EXPENSE	.00	955.18	500.00	(455.18)	191.0
01-59-4302 ROADBASE, PATCH, & REPAIR EXP	.00	941.37	2,500.00	1,558.63	37.7
01-59-4303 STREET SIGNS	.00	865.53	4,500.00	3,634.47	19.2
01-59-4306 TREE TRIMMING	.00	4,000.00	7,500.00	3,500.00	53.3
01-59-4309 STORM & SEWER DRAINAGE	.00	25.89	.00	(25.89)	.0
01-59-4311 TRASH REMOVAL	292.02	3,553.21	2,400.00	(1,153.21)	148.1
01-59-4312 STREET LIGHTING - ELECTRICITY	.00	10,111.05	12,000.00	1,888.95	84.3
01-59-4313 STREET LIGHT MAINTENANCE	.00	968.00	3,000.00	2,032.00	32.3
01-59-4314 FLAG MAINTENANCE	.00	.00	500.00	500.00	.0
01-59-4316 HOLIDAY LIGHTS & DECORATIONS	180.00	1,744.96	3,200.00	1,455.04	54.5
TOTAL STREETS	10,301.20	154,680.01	166,306.00	11,625.99	93.0

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2017

FUND 01

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>VISITOR CENTER</u>					
01-60-4000	FULLTIME SALARIES (ADMIN)	577.30	2,422.85	.00 (2,422.85)	.0
01-60-4001	PARTTIME SALARIES	102.37	13,783.12	7,500.00 (6,283.12)	183.8
01-60-4012	BLDG MAINT & GROUNDS	.00	6.05	1,000.00	993.95 .6
01-60-4024	PAYROLL TAXES - ER	51.99	1,239.62	575.00 (664.62)	215.6
01-60-4050	MISCELLANEOUS EXPENSE	.00	1,570.26	1,500.00 (70.26)	104.7
	TOTAL VISITOR CENTER	731.66	19,021.90	10,575.00 (8,446.90)	179.9
<u>OTHER FINANCING EXPENDITURES</u>					
01-66-4001	BOCO LESAP WAGES MATCH	936.00	10,798.32	10,000.00 (798.32)	108.0
01-66-4024	LESAP ER PAYROLL TAXES MATCH	159.12	2,057.72	2,000.00 (57.72)	102.9
01-66-4039	CDOT TRANSPORTATION PROJECT	.00 (	529.95)	.00	529.95 .0
01-66-5650	BOCO LESAP GRANT PROJECT	.00	.00	18,080.00	18,080.00 .0
	TOTAL OTHER FINANCING EXPENDITURES	1,095.12	12,326.09	30,080.00	17,753.91 41.0
	TOTAL FUND EXPENDITURES	50,925.13	1,634,573.05	1,816,201.00	181,627.95 90.0
	NET REVENUE OVER EXPENDITURES	73,294.46	1,117,851.68	263,209.00 (854,642.68)	424.7

TOWN OF LYONS
BALANCE SHEET
DECEMBER 31, 2017

ELECTRIC FUND

ASSETS

02-01-1005	OPERATING - BANK OF THE WEST	(1,421,759.89)	
02-01-1007	COLO-TRUST INVESMENT ACCT	285,931.31	
02-01-1008	CT-REST: RATE STABILIZATION	74,800.00	
02-01-1009	CT-REST: ELECTRIC FUND	52,160.54	
02-01-1010	CT- REST: METER DEPOSITS	10,640.00	
02-01-1011	CT-REST: BOND RESERVE COVENANT	118,637.50	
02-01-1015	DUE FROM OTHER FUNDS-INTEREST	1,431,332.11	
02-01-1017	CT-REST: PARITY RESERVE	34,190.00	
02-01-1108	INVENTORY	28,192.00	
02-01-1110	LAND & WATER RIGHTS	49,215.00	
02-01-1113	SYSTEM FIXED ASSETS	3,618,111.37	
02-01-1114	ACCUM DEPREC - SYSTEM	(1,079,644.66)	
02-01-1115	PLANT & EQUIP FIXED ASSETS	92,815.05	
02-01-1116	ACCUM DEPREC-PLANT & EQUIPMENT	(59,765.73)	
02-01-1201	CASH CLEARING - UTILITIES	244.48	
02-01-1220	A/R - UTILITY BILLING	176,520.82	
02-01-1222	A/R CONTRACTS	128.85	
	TOTAL ASSETS		3,411,748.75

LIABILITIES AND EQUITY

LIABILITIES

02-02-2004	METER DEPOSITS PAYABLE	10,520.97	
02-02-2005	SALES TAX PAYABLE	15,628.06	
02-02-2010	ACCRUED INTEREST PAYABLE	8,667.12	
02-02-2017	COMPENSATION FOR ABSENCES	6,901.98	
02-02-2022	BONDS PAYABLE	258,955.23	
02-02-2023	ELEC REV BONDS SERIES 2003	665,000.05	
02-02-2201	A/P - GENERAL FUND	19,824.95	
	TOTAL LIABILITIES		985,498.36

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
02-02-2290	FUND BALANCE/RETAINED EARNINGS	2,119,419.41	
	REVENUE OVER EXPENDITURES - YTD	306,830.98	
	BALANCE - CURRENT DATE	2,426,250.39	
	TOTAL FUND EQUITY		2,426,250.39
	TOTAL LIABILITIES AND EQUITY		3,411,748.75

TOWN OF LYONS
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2017

ELECTRIC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
02-15-3400 OTHER INCOME	.00	23,447.00	3,000.00	(20,447.00)	781.6
02-15-3401 INTEREST INCOME	1,210.02	9,891.63	2,080.00	(7,811.63)	475.6
02-15-3409 INVESTMENT FEE	.00	36,000.00	31,500.00	(4,500.00)	114.3
02-15-3414 RECONNECTION CHARGES	.00	475.00	2,700.00	2,225.00	17.6
02-15-3470 RESIDENTIAL ELECTRIC SALES	94,977.93	1,063,536.64	1,203,655.00	140,118.36	88.4
02-15-3471 NON-TAXABLE ELECTRIC SALES	10,627.79	123,245.80	137,000.00	13,754.20	90.0
02-15-3472 NON-RESIDENTIAL ELECTRIC SALES	26,995.75	365,195.99	277,000.00	(88,195.99)	131.8
02-15-3473 ELECTRIC SURCHARGE	70.00	275.00	.00	(275.00)	.0
TOTAL SOURCE 15	133,881.49	1,622,067.06	1,656,935.00	34,867.94	97.9
 SOURCE 39					
02-39-3999 REIMBURSABLES	.00	11,876.69	.00	(11,876.69)	.0
TOTAL SOURCE 39	.00	11,876.69	.00	(11,876.69)	.0
 TOTAL FUND REVENUE	 133,881.49	 1,633,943.75	 1,656,935.00	 22,991.25	 98.6

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2017

ELECTRIC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ALLOCATED EXPENSES</u>					
02-44-4008 OFFICE OPERATIONS	.00	307.03	.00	(307.03)	.0
02-44-4010 POSTAGE	133.33	1,345.06	.00	(1,345.06)	.0
02-44-4011 EQUIPMENT MAINTENANCE	.00	120.46	.00	(120.46)	.0
02-44-4055 PC TECHNICIAN FEES	.00	226.66	.00	(226.66)	.0
02-44-8002 EF'S SHARE ALLOC EXP'S FROM GF	.00	46,172.00	92,344.00	46,172.00	50.0
TOTAL ALLOCATED EXPENSES	133.33	48,171.21	92,344.00	44,172.79	52.2
<u>ADMINISTRATION</u>					
02-50-4000 FULLTIME SALARIES (ADMIN)	6,202.50	75,391.37	68,044.00	(7,347.37)	110.8
02-50-4001 PARTTIME SALARIES	596.29	8,363.69	8,115.00	(248.69)	103.1
02-50-4006 OUTSIDE PROF SERVICE FEES	.00	542.92	.00	(542.92)	.0
02-50-4008 OFFICE OPERATIONS	.00	1,034.59	1,000.00	(34.59)	103.5
02-50-4010 POSTAGE	.00	2.28	.00	(2.28)	.0
02-50-4011 EQUIPMENT & SMALL TOOLS	.00	101.52	2,700.00	2,598.48	3.8
02-50-4014 DUES & SUBSCRIPTIONS	.00	1,909.94	1,000.00	(909.94)	191.0
02-50-4015 SEMINARS/MEETINGS	.00	116.97	1,000.00	883.03	11.7
02-50-4016 TRAVEL EXPENSES	.00	163.41	.00	(163.41)	.0
02-50-4024 PAYROLL TAXES - ER	505.54	5,950.07	5,825.00	(125.07)	102.2
02-50-4025 EMPLOYEE INS - ER	.00	12,009.57	9,800.00	(2,209.57)	122.6
02-50-4026 RETIREMENT CONTRIBUTION - ER	93.89	1,615.36	2,000.00	384.64	80.8
02-50-4032 ATTORNEYS FEES	.00	838.05	500.00	(338.05)	167.6
02-50-4041 PC, SOFTWARE & PRINTERS	.00	66.67	2,400.00	2,333.33	2.8
02-50-4050 MISCELLANEOUS EXPENSE	.00	2,356.06	500.00	(1,856.06)	471.2
02-50-4055 PC TECHNICIAN FEES	.00	368.33	250.00	(118.33)	147.3
TOTAL ADMINISTRATION	7,398.22	110,830.80	103,134.00	(7,696.80)	107.5

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2017

ELECTRIC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MAINTENANCE</u>					
02-65-4002 MAINTENANCE SALARIES	3,819.20	36,014.75	38,932.00	2,917.25	92.5
02-65-4006 OUTSIDE PROF SERVICE FEES	.00	68,075.21	88,000.00	19,924.79	77.4
02-65-4011 EQUIPMENT MAINTENANCE	.00	5,734.20	2,000.00	(3,734.20)	286.7
02-65-4020 NATURAL GAS SERVICE	.00	113.43	.00	(113.43)	.0
02-65-4021 TELEPHONE SERVICE	.00	144.35	1,000.00	855.65	14.4
02-65-4024 PAYROLL TAXES - ER	275.03	2,662.28	2,980.00	317.72	89.3
02-65-4025 EMPLOYEE INS - ER	.00	6,580.95	5,400.00	(1,180.95)	121.9
02-65-4026 RETIREMENT CONTRIBUTION - ER	.00	159.24	1,100.00	940.76	14.5
02-65-4027 MAINTENANCE & SUPPLIES	.00	20,591.78	13,000.00	(7,591.78)	158.4
02-65-4029 VEHICLE MAINT EXP	.00	81.88	750.00	668.12	10.9
02-65-4030 GASOLINE, OIL, ETC.	36.19	1,237.68	4,000.00	2,762.32	30.9
02-65-4035 UNIFORMS EXPENSE	.00	25.78	500.00	474.22	5.2
02-65-4038 EQUIPMENT & SMALL TOOLS	.00	.00	1,500.00	1,500.00	.0
02-65-4041 PC, SOFTWARE & PRINTERS	.00	3,362.08	500.00	(2,862.08)	672.4
02-65-4050 MISCELLANEOUS EXPENSE	.00	.00	250.00	250.00	.0
02-65-4302 ROAD BASE, SQUEEGEE, ASPHALT	.00	.00	2,000.00	2,000.00	.0
02-65-4306 TREE TRIMMING	.00	5,824.00	14,500.00	8,676.00	40.2
02-65-5001 TRANSFORMERS	.00	140.00	.00	(140.00)	.0
02-65-5002 METERS:REPLACMNTS,SOCKETS,TEST	.00	425.09	4,000.00	3,574.91	10.6
02-65-5005 WIRE,XARMS,CONNECTORS,POLES	.00	.00	5,000.00	5,000.00	.0
02-65-5012 ELECTRIC POWER-MEAN & WAPA	631.02	855,229.89	988,007.00	132,777.11	86.6
02-65-5014 SUBSTATION MAINT & SUPPLIES	.00	2,763.36	3,200.00	436.64	86.4
TOTAL MAINTENANCE	4,761.44	1,009,165.95	1,176,619.00	167,453.05	85.8
<u>CAPITAL OUTLAY</u>					
02-66-4038 CAPITAL PURCHASES	.00	10,967.05	100,000.00	89,032.95	11.0
02-66-4042 LVP ELEC DISTR SYSTEM CAP IMPR	(40.25)	(300.15)	.00	300.15	.0
TOTAL CAPITAL OUTLAY	(40.25)	10,666.90	100,000.00	89,333.10	10.7
<u>DEBT SERVICE</u>					
02-67-4902 BOND SERVICE FEES	.00	.00	150.00	150.00	.0
02-67-4903 2003 BOND PRINCIPAL	.00	80,000.00	80,000.00	.00	100.0
02-67-4904 2003 BOND INTEREST	.00	34,087.50	34,088.00	.50	100.0
02-67-4921 2006 BOND PRINCIPAL	.00	20,206.83	20,206.57	(.26)	100.0
02-67-4922 2006 BOND INTEREST	.00	13,983.58	13,984.43	.85	100.0
TOTAL DEBT SERVICE	.00	148,277.91	148,429.00	151.09	99.9
TOTAL FUND EXPENDITURES	12,252.74	1,327,112.77	1,620,526.00	293,413.23	81.9
NET REVENUE OVER EXPENDITURES	121,628.75	306,830.98	36,409.00	(270,421.98)	842.7

TOWN OF LYONS
BALANCE SHEET
DECEMBER 31, 2017

WATER FUND

ASSETS

03-01-1002	CT-REST: O&M RESERVE	111,364.00	
03-01-1003	CT-REST: WATER FUND	1,616,124.17	
03-01-1005	OPERATING - BANK OF THE WEST	1,842,166.78	
03-01-1007	COLO-TRUST INVESTMENT ACCT	777,211.99	
03-01-1011	CT-REST: WATER CAPITAL RESERVE	712,962.65	
03-01-1015	DUE FROM OTHER FUNDS-INTEREST	(1,607,341.86)	
03-01-1108	INVENTORY	64,297.96	
03-01-1110	LAND & WATER RIGHTS	1,441,323.95	
03-01-1113	SYSTEM FIXED ASSETS	6,696,919.77	
03-01-1114	ACCUM DEPREC - SYSTEM	(2,048,081.21)	
03-01-1115	PLANT & EQUIP FIXED ASSETS	90,781.35	
03-01-1116	ACCUM DEPREC-PLANT & EQUIPMENT	(62,275.48)	
03-01-1117	EQUIPMENT	81,659.19	
03-01-1118	EQUIPMENT-ACCUM DEPRECIATION	(50,978.97)	
03-01-1119	IMPROVEMENTS	2,166,374.48	
03-01-1120	IMPROVEMENTS-ACCUM DEPREE	(846,242.72)	
03-01-1125	CONSTRUCTION IN PROGRESS	77,204.87	
03-01-1220	A/R - UTILITY BILLING	58,295.01	
03-01-1222	A/R CONTRACTS	203.97	
	TOTAL ASSETS		11,121,969.90

LIABILITIES AND EQUITY

LIABILITIES

03-02-2009	ACCRUED INTEREST PAYABLE	27,228.16	
03-02-2017	COMPENSATION FOR ABSENCES	8,994.35	
03-02-2018	CWRPDA 2003 LOAN PAYABLE	2,085,913.94	
03-02-2026	LONGMONT TAP FEE IGA	14,425.00	
	TOTAL LIABILITIES		2,136,561.45

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
03-02-2290	FUND BALANCE/RETAINED EARNINGS	9,010,142.69	
	REVENUE OVER EXPENDITURES - YTD	(24,734.24)	
	BALANCE - CURRENT DATE	8,985,408.45	
	TOTAL FUND EQUITY		8,985,408.45
	TOTAL LIABILITIES AND EQUITY		11,121,969.90

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2017

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>WATER REVENUES</u>					
03-16-3400 OTHER INCOME	.00	.00	500.00	500.00	.0
03-16-3401 INTEREST INCOME	1,905.13	15,573.99	16,180.00	606.01	96.3
03-16-3410 TAP CONNECTION FEES	.00	58,460.00	122,500.00	64,040.00	47.7
03-16-3480 METERED WATER SALES	48,772.32	818,045.58	880,000.00	61,954.42	93.0
03-16-3481 UNMETERED WATER SALES	.00	.00	1,000.00	1,000.00	.0
03-16-3482 PIPE WATER SALES RENTAL	583.15	14,565.52	18,000.00	3,434.48	80.9
03-16-3483 WATER METER SALES	1,140.00	9,530.41	10,000.00	469.59	95.3
03-16-3490 NCWCD ANNUAL LEASING PROCEEDS	.00	27,489.42	.00	(27,489.42)	.0
03-16-3492 CDPHE GRANT REVENUE	.00	47,592.60	.00	(47,592.60)	.0
TOTAL WATER REVENUES	52,400.60	991,257.52	1,048,180.00	56,922.48	94.6
<u>SOURCE 39</u>					
03-39-3999 REIMBURSABLES	.00	8,387.94	.00	(8,387.94)	.0
TOTAL SOURCE 39	.00	8,387.94	.00	(8,387.94)	.0
TOTAL FUND REVENUE	52,400.60	999,645.46	1,048,180.00	48,534.54	95.4

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2017

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ALLOCATED EXPENSES(ORIG)</u>					
03-44-4008 OFFICE OPERATIONS	.00	307.05	.00	(307.05)	.0
03-44-4010 POSTAGE	133.33	1,345.06	.00	(1,345.06)	.0
03-44-4011 EQUIPMENT MAINTENANCE	.00	392.96	.00	(392.96)	.0
03-44-4015 SEMINARS/MEETINGS	.00	71.00	.00	(71.00)	.0
03-44-4055 PC TECHNICIAN FEES	.00	170.00	.00	(170.00)	.0
03-44-8003 WF'S SHARE OF ALLOCATED EXP	.00	40,476.50	80,953.00	40,476.50	50.0
TOTAL ALLOCATED EXPENSES(ORIG)	133.33	42,762.57	80,953.00	38,190.43	52.8
<u>ADMINISTRATION</u>					
03-50-4000 FULLTIME SALARIES (ADMIN)	8,147.48	91,213.81	73,409.00	(17,804.81)	124.3
03-50-4001 PARTTIME SALARIES	954.04	13,459.27	15,576.00	2,116.73	86.4
03-50-4006 OUTSIDE PROF SERVICE FEES	.00	571.93	8,000.00	7,428.07	7.2
03-50-4008 OFFICE OPERATIONS	.00	1,034.60	250.00	(784.60)	413.8
03-50-4011 EQUIPMENT & SMALL TOOLS	.00	96.00	5,600.00	5,504.00	1.7
03-50-4014 DUES & SUBSCRIPTIONS	.00	525.00	350.00	(175.00)	150.0
03-50-4015 SEMINARS/MEETINGS	.00	296.97	2,000.00	1,703.03	14.9
03-50-4016 TRAVEL EXPENSES	.00	8.73	.00	(8.73)	.0
03-50-4024 PAYROLL TAXES - ER	678.42	7,503.94	6,810.00	(693.94)	110.2
03-50-4025 EMPLOYEE INS - ER	.00	15,269.22	12,000.00	(3,269.22)	127.2
03-50-4026 RETIREMENT CONTRIBUTION - ER	115.64	1,734.30	2,150.00	415.70	80.7
03-50-4032 ATTORNEYS FEES	.00	2,728.40	3,000.00	271.60	91.0
03-50-4033 ENGINEERING FEES	.00	315.00	6,000.00	5,685.00	5.3
03-50-4041 PC, SOFTWARE & PRINTERS	.00	66.67	2,100.00	2,033.33	3.2
03-50-4050 MISCELLANEOUS EXPENSE	.00	16,788.51	500.00	(16,288.51)	3357.7
03-50-4055 PC TECHNICIAN FEES	.00	425.00	250.00	(175.00)	170.0
TOTAL ADMINISTRATION	9,895.58	152,037.35	137,995.00	(14,042.35)	110.2
<u>TREATMENT</u>					
03-62-4006 OUTSIDE PROF SERVICE FEES	.00	.00	1,000.00	1,000.00	.0
03-62-4017 ELECTRIC SERVICES	.00	493.95	750.00	256.05	65.9
03-62-4021 TELEPHONE SERVICE	.00	144.35	150.00	5.65	96.2
03-62-4027 MAINTENANCE & SUPPLIES	.00	57.43	500.00	442.57	11.5
03-62-4029 VEHICLE MAINT EXP	.00	29.37	.00	(29.37)	.0
03-62-4031 CHEMICALS,LAB & LAB SUPPLIES	.00	.00	500.00	500.00	.0
03-62-4050 MISCELLANEOUS EXPENSE	.00	.00	500.00	500.00	.0
03-62-5106 LONGMONT WATER SERVICES	.00	191,770.80	153,900.00	(37,870.80)	124.6
03-62-5111 BACTERIA & GIARDIA (WTR) TESTS	.00	.00	250.00	250.00	.0
TOTAL TREATMENT	.00	192,495.90	157,550.00	(34,945.90)	122.2

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2017

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>DISTRIBUTION</u>					
03-63-4003	4,586.40	47,560.95	104,054.00	56,493.05	45.7
03-63-4006	.00	3,869.99	5,000.00	1,130.01	77.4
03-63-4012	.00	211.00	1,000.00	789.00	21.1
03-63-4020	.00	787.17	1,200.00	412.83	65.6
03-63-4024	330.90	3,520.98	7,960.00	4,439.02	44.2
03-63-4025	.00	8,403.65	13,000.00	4,596.35	64.6
03-63-4026	22.18	307.59	2,950.00	2,642.41	10.4
03-63-4027	133.70	8,249.44	16,000.00	7,750.56	51.6
03-63-4029	127.82	180.32	1,000.00	819.68	18.0
03-63-4030	18.10	618.86	3,000.00	2,381.14	20.6
03-63-4031	.00	1,552.00	3,000.00	1,448.00	51.7
03-63-4035	.00	25.79	400.00	374.21	6.5
03-63-4041	.00	3,462.08	1,200.00	(2,262.08)	288.5
03-63-4302	.00	.00	2,000.00	2,000.00	.0
03-63-5100	.00	311.15	17,000.00	16,688.85	1.8
03-63-5101	.00	1,013.20	200.00	(813.20)	506.6
03-63-5103	.00	29,416.31	40,000.00	10,583.69	73.5
03-63-5104	.00	979.77	3,000.00	2,020.23	32.7
03-63-5107	.00	24,633.50	27,500.00	2,866.50	89.6
03-63-5110	.00	9,698.68	22,000.00	12,301.32	44.1
TOTAL DISTRIBUTION	5,219.10	144,802.43	271,464.00	126,661.57	53.3
<u>CAPITAL OUTLAY</u>					
03-66-4038	.00	30,416.31	.00	(30,416.31)	.0
03-66-4385	.00	157,767.50	.00	(157,767.50)	.0
TOTAL CAPITAL OUTLAY	.00	188,183.81	.00	(188,183.81)	.0
<u>DEBT SERVICE</u>					
03-67-4919	.00	234,875.06	234,875.00	(.06)	100.0
03-67-4920	.00	69,222.58	69,223.00	.42	100.0
TOTAL DEBT SERVICE	.00	304,097.64	304,098.00	.36	100.0
<u>JOINT REVENUE BOND EXP (</u>					
03-69-4038	.00	.00	79,500.00	79,500.00	.0
TOTAL JOINT REVENUE BOND EXP (	.00	.00	79,500.00	79,500.00	.0
TOTAL FUND EXPENDITURES	15,248.01	1,024,379.70	1,031,560.00	7,180.30	99.3

TOWN OF LYONS
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2017

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
NET REVENUE OVER EXPENDITURES	37,152.59	(24,734.24)	16,620.00	41,354.24	(148.8)

TOWN OF LYONS
BALANCE SHEET
DECEMBER 31, 2017

SANITATION FUND

ASSETS

04-01-1003	CT-REST: SANITATION FUND		837,699.55	
04-01-1005	OPERATING - BANK OF THE WEST	(	1,962,880.87)	
04-01-1007	COLO-TRUST INVESTMENT ACCT		342,483.88	
04-01-1015	DUE FROM OTHER FUNDS-INTEREST	(	50,041.04)	
04-01-1108	INVENTORY		2,105.28	
04-01-1110	LAND & WATER RIGHTS		57,048.95	
04-01-1113	SYSTEM FIXED ASSETS		10,659,697.49	
04-01-1114	ACCUM DEPREC - SYSTEM	(	1,499,607.58)	
04-01-1115	PLANT & EQUIP FIXED ASSETS		101,190.06	
04-01-1116	ACCUM DEPREC-PLANT & EQUIPMENT	(	60,574.55)	
04-01-1125	CONSTRUCTION IN PROGRESS		31,117.25	
04-01-1220	A/R - UTILITY BILLING		70,506.82	
04-01-1222	A/R CONTRACTS		305.20	
	TOTAL ASSETS			<u>8,529,050.44</u>

LIABILITIES AND EQUITY

LIABILITIES

04-02-2010	ACCRUED INTEREST PAYABLE		9,950.92	
04-02-2017	COMPENSATION FOR ABSENCES		5,961.08	
04-02-2200	A/P - MISCELLANEOUS		537,659.00	
04-03-2016	WWTP SRF LOAN PAYABLE		4,823,738.24	
	TOTAL LIABILITIES			5,377,309.24

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:			
04-02-2290	FUND BALANCE/RETAINED EARNINGS		3,677,690.36	
	REVENUE OVER EXPENDITURES - YTD	(	525,949.16)	
	BALANCE - CURRENT DATE			<u>3,151,741.20</u>
	TOTAL FUND EQUITY			<u>3,151,741.20</u>
	TOTAL LIABILITIES AND EQUITY			<u>8,529,050.44</u>

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2017

SANITATION FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>SANITATION REVENUE</u>					
04-17-3401 INTEREST INCOME	1,905.13	15,573.99	4,270.00	(11,303.99)	364.7
04-17-3410 TAP CONNECTION FEES	.00	34,000.00	59,500.00	25,500.00	57.1
04-17-3490 SANITATION USERS' FEE	38,115.79	499,884.19	493,492.00	(6,392.19)	101.3
TOTAL SANITATION REVENUE	40,020.92	549,458.18	557,262.00	7,803.82	98.6
<u>SOURCE 25</u>					
04-25-3875 CIRSA REVENUE	.00	.00	551,000.00	551,000.00	.0
TOTAL SOURCE 25	.00	.00	551,000.00	551,000.00	.0
<u>SOURCE 39</u>					
04-39-3999 REIMBURSABLES	.00	18.96	.00	(18.96)	.0
TOTAL SOURCE 39	.00	18.96	.00	(18.96)	.0
TOTAL FUND REVENUE	40,020.92	549,477.14	1,108,262.00	558,784.86	49.6

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2017

SANITATION FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>REIMBURSABLE EXPENSES</u>					
04-40-4999 REIMBURSABLE EXPENSES	.00	1,558.96	.00	(1,558.96)	.0
TOTAL REIMBURSABLE EXPENSES	.00	1,558.96	.00	(1,558.96)	.0
<u>ALLOCATED EXPENSES</u>					
04-44-4008 OFFICE OPERATIONS	.00	307.06	.00	(307.06)	.0
04-44-4010 POSTAGE	133.34	1,351.11	.00	(1,351.11)	.0
04-44-4011 EQUIPMENT MAINTENANCE	.00	392.97	.00	(392.97)	.0
04-44-4014 DUES & SUBSCRIPTIONS	.00	2,503.57	.00	(2,503.57)	.0
04-44-4055 PC TECHNICIAN FEES	.00	226.67	.00	(226.67)	.0
04-44-8004 SF'S SHARE ALLOC EXP FROM GF	.00	20,950.00	41,900.00	20,950.00	50.0
TOTAL ALLOCATED EXPENSES	133.34	25,731.38	41,900.00	16,168.62	61.4
<u>ADMINISTRATION</u>					
04-50-4000 FULLTIME SALARIES (ADMIN)	7,958.46	89,554.88	70,971.00	(18,583.88)	126.2
04-50-4001 PARTTIME SALARIES	834.80	9,266.86	5,519.00	(3,747.86)	167.9
04-50-4006 OUTSIDE PROF SERVICE FEES	.00	513.95	5,000.00	4,486.05	10.3
04-50-4007 WWTP PERFORMANCE CONTRACT	.00	15,412.00	14,000.00	(1,412.00)	110.1
04-50-4008 OFFICE OPERATIONS	.00	990.73	.00	(990.73)	.0
04-50-4010 POSTAGE	.00	23.75	.00	(23.75)	.0
04-50-4011 EQUIPMENT & SMALL TOOLS	.00	.00	4,600.00	4,600.00	.0
04-50-4015 SEMINARS	.00	116.99	.00	(116.99)	.0
04-50-4024 PAYROLL TAXES - ER	655.28	7,095.61	5,855.00	(1,240.61)	121.2
04-50-4025 EMPLOYEE INS - ER	.00	13,443.01	11,000.00	(2,443.01)	122.2
04-50-4026 RETIREMENT CONTRIBUTION - ER	109.97	1,684.48	1,875.00	190.52	89.8
04-50-4032 ATTORNEYS FEES	.00	6,120.55	6,000.00	(120.55)	102.0
04-50-4033 ENGINEERING FEES	.00	585.00	3,000.00	2,415.00	19.5
04-50-4041 PC, SOFTWARE & PRINTERS	.00	66.66	1,100.00	1,033.34	6.1
04-50-4050 MISCELLANEOUS EXPENSE	.00	12,330.11	1,500.00	(10,830.11)	822.0
04-50-4055 PC TECHNICIAN FEES	.00	368.34	.00	(368.34)	.0
TOTAL ADMINISTRATION	9,558.51	157,572.92	130,420.00	(27,152.92)	120.8

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2017

SANITATION FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>TREATMENT</u>					
04-62-4006	.00	113,133.31	144,000.00	30,866.69	78.6
04-62-4012	.00	.00	2,000.00	2,000.00	.0
04-62-4015	.00	60.00	.00	(60.00)	.0
04-62-4017	.00	31,736.07	38,000.00	6,263.93	83.5
04-62-4020	.00	4,152.81	3,000.00	(1,152.81)	138.4
04-62-4021	.00	2,291.56	1,500.00	(791.56)	152.8
04-62-4027	.00	20,369.14	15,000.00	(5,369.14)	135.8
04-62-4029	.00	52.50	500.00	447.50	10.5
04-62-4030	.00	.00	50.00	50.00	.0
04-62-4031	.00	25,336.22	17,500.00	(7,836.22)	144.8
04-62-4041	.00	1,290.00	.00	(1,290.00)	.0
04-62-4050	.00	434.00	.00	(434.00)	.0
04-62-5202	.00	21,750.04	27,000.00	5,249.96	80.6
TOTAL TREATMENT	.00	220,605.65	248,550.00	27,944.35	88.8
<u>COLLECTION & TRANSMISSION</u>					
04-64-4005	4,586.40	37,315.37	32,709.00	(4,606.37)	114.1
04-64-4006	.00	25,589.37	1,000.00	(24,589.37)	2558.9
04-64-4024	330.92	2,746.12	2,505.00	(241.12)	109.6
04-64-4025	.00	7,644.43	6,500.00	(1,144.43)	117.6
04-64-4026	22.18	148.35	950.00	801.65	15.6
04-64-4027	21.50	4,930.37	7,500.00	2,569.63	65.7
04-64-4029	.00	29.37	1,500.00	1,470.63	2.0
04-64-4030	18.10	618.86	1,500.00	881.14	41.3
04-64-4035	.00	25.79	350.00	324.21	7.4
04-64-4038	.00	.00	1,000.00	1,000.00	.0
04-64-4050	.00	75.00	.00	(75.00)	.0
04-64-4309	.00	45.00	3,000.00	2,955.00	1.5
04-64-5105	.00	.00	2,500.00	2,500.00	.0
04-64-5200	.00	25,798.59	7,000.00	(18,798.59)	368.6
TOTAL COLLECTION & TRANSMISSION	4,979.10	104,966.62	68,014.00	(36,952.62)	154.3
<u>CAPITAL OUTLAY</u>					
04-66-4038	.00	6,783.71	63,000.00	56,216.29	10.8
04-66-4385	.00	157,762.50	.00	(157,762.50)	.0
TOTAL CAPITAL OUTLAY	.00	164,546.21	63,000.00	(101,546.21)	261.2

TOWN OF LYONS
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2017

SANITATION FUND

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
<u>DEPARTMENT 70</u>					
04-70-4006 NEW WWTP PROJECT COSSTS	.00	100,000.00	558,000.00	458,000.00	17.9
04-70-4914 WWTP SRF LOAN PRINCIPAL	.00	241,432.04	241,432.37	.33	100.0
04-70-4915 WWTP SRF LOAN INTEREST	.00	59,012.52	59,013.00	.48	100.0
TOTAL DEPARTMENT 70	<u>.00</u>	<u>400,444.56</u>	<u>858,445.37</u>	<u>458,000.81</u>	<u>46.7</u>
TOTAL FUND EXPENDITURES	<u>14,670.95</u>	<u>1,075,426.30</u>	<u>1,410,329.37</u>	<u>334,903.07</u>	<u>76.3</u>
NET REVENUE OVER EXPENDITURES	<u>25,349.97</u>	<u>(525,949.16)</u>	<u>(302,067.37)</u>	<u>223,881.79</u>	<u>(174.1)</u>

TOWN OF LYONS
 BALANCE SHEET
 DECEMBER 31, 2017

CONSERVATION TRUST FUND

ASSETS

07-01-1001	CASH-CONSERVATION TRUST FUND	200,101.45	
07-01-1007	COLO-TRUST INVESTMENT ACCT	(19,897.56)	
	TOTAL ASSETS		<u>180,203.89</u>

LIABILITIES AND EQUITY

LIABILITIES

07-02-2008	DUE TO DUE FROM OTHER FUNDS	2,713.20	
	TOTAL LIABILITIES		2,713.20

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
07-02-2290	FUND BALANCE/RETAINED EARNINGS	156,342.89	
	REVENUE OVER EXPENDITURES - YTD	21,147.80	
	BALANCE - CURRENT DATE	177,490.69	
	TOTAL FUND EQUITY		<u>177,490.69</u>
	TOTAL LIABILITIES AND EQUITY		<u>180,203.89</u>

TOWN OF LYONS
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2017

CONSERVATION TRUST FUND

		<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEARNED</u>	<u>PCNT</u>
<u>CONSERVATION TRUST REVENUE</u>						
07-20-3203	COLORADO LOTTERY	5,358.28	19,076.59	20,000.00	923.41	95.4
07-20-3401	INTEREST INCOME	209.65	2,071.21	200.00	(1,871.21)	1035.6
	TOTAL CONSERVATION TRUST REVENUE	<u>5,567.93</u>	<u>21,147.80</u>	<u>20,200.00</u>	<u>(947.80)</u>	<u>104.7</u>
	TOTAL FUND REVENUE	<u>5,567.93</u>	<u>21,147.80</u>	<u>20,200.00</u>	<u>(947.80)</u>	<u>104.7</u>

TOWN OF LYONS
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2017

CONSERVATION TRUST FUND

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
<u>ADMINISTRATION</u>					
07-82-4508 TRANSFER TO PARKS/RECR FUND	.00	.00	15,000.00	15,000.00	.0
TOTAL ADMINISTRATION	.00	.00	15,000.00	15,000.00	.0
TOTAL FUND EXPENDITURES	.00	.00	15,000.00	15,000.00	.0
NET REVENUE OVER EXPENDITURES	5,567.93	21,147.80	5,200.00	(15,947.80)	406.7

TOWN OF LYONS
BALANCE SHEET
DECEMBER 31, 2017

PARKS & RECREATION FUND

ASSETS

08-01-1005	OPERATING - BANK OF THE WEST	(1,085,363.67)	
08-01-1006	CT-REST: PF SVGS-CONSTR	256,703.10	
08-01-1007	COLO-TRUST INVESTMENT ACCT	1,688,550.01	
08-01-1008	KIOSKS BANK OF THE WEST	9,869.42	
08-01-1015	DUE FROM OTHER FUNDS-INTEREST	(27,113.34)	
08-01-1101	PETTY CASH	350.00	
08-01-1105	GAP PETTY CASH	150.00	
08-01-1205	PREPAID EXPENSES	2,500.00	
	TOTAL ASSETS		845,645.52

LIABILITIES AND EQUITY

LIABILITIES

08-02-2008	DUE TO FUND 19	64,924.96	
	TOTAL LIABILITIES		64,924.96

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
08-02-2290	FUND BALANCE/RETAINED EARNINGS	634,489.19	
	REVENUE OVER EXPENDITURES - YTD	146,231.37	
	BALANCE - CURRENT DATE		780,720.56
	TOTAL FUND EQUITY		780,720.56
	TOTAL LIABILITIES AND EQUITY		845,645.52

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2017

PARKS & RECREATION FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
08-10-3007 HOME ADDITIONS FEE - PARKS	.00	24,176.92	32,500.00	8,323.08	74.4
TOTAL TAXES	.00	24,176.92	32,500.00	8,323.08	74.4
<u>PARKS/RECREATION REVENUE</u>					
08-21-3003 SALES TAX: MEADOW PARK - 1%	22,207.53	222,971.15	220,000.00	(2,971.15)	101.4
08-21-3005 USE TAX: MEADOW PARK - 1%	3,631.19	67,996.91	62,500.00	(5,496.91)	108.8
08-21-3400 OTHER INCOME	.00	600.00	100.00	(500.00)	600.0
08-21-3401 INTEREST INCOME	464.70	3,798.84	500.00	(3,298.84)	759.8
08-21-3402 PARK DONATIONS	.00	800.00	1,500.00	700.00	53.3
08-21-3509 TRANSFER IN FROM CONSRV TRUST	.00	.00	15,000.00	15,000.00	.0
TOTAL PARKS/RECREATION REVENUE	26,303.42	296,166.90	299,600.00	3,433.10	98.9
<u>PARK DIVISION REVENUE</u>					
08-22-3891 CAMPING REVENUES	10,813.99	215,853.86	179,500.00	(36,353.86)	120.3
08-22-3892 SHELTER HOUSE REVENUES	.00	10,065.00	6,250.00	(3,815.00)	161.0
08-22-3893 PARKING FEES: MEADOW PARK	10.00	47,333.65	39,000.00	(8,333.65)	121.4
08-22-3894 DOG PARK FEES	15.00	1,475.00	1,500.00	25.00	98.3
08-22-3895 SPECIAL EVNT/LG GROUP PERMITS	.00	1,166.20	3,500.00	2,333.80	33.3
08-22-3897 CSO TICKET REVENUE - PARKS	.00	90.00	.00	(90.00)	.0
08-22-3899 SHOWER REVENUE	38.25	5,418.86	4,700.00	(718.86)	115.3
TOTAL PARK DIVISION REVENUE	10,877.24	281,402.57	234,450.00	(46,952.57)	120.0
<u>RECREATION DIVISION REVENUE</u>					
08-23-3800 RECR PROGRAM REVENUES	816.00	8,919.90	11,300.00	2,380.10	78.9
08-23-3804 ADULT SOFTBALL REVENUES	.00	100.00	.00	(100.00)	.0
08-23-3860 DUMP STATION REVENUE	.00	20.00	1,600.00	1,580.00	1.3
TOTAL RECREATION DIVISION REVENUE	816.00	9,039.90	12,900.00	3,860.10	70.1
<u>SPECIAL EVENT REVENUE</u>					
08-25-3404 SPECIAL EVENTS REVENUES	.00	.00	500.00	500.00	.0
08-25-3406 LYONS 5K RIVER RUN REVENUE	.00	6,711.00	7,000.00	289.00	95.9
08-25-3407 LYONS OUTDOOR GAMES REVENUE	.00	213,279.13	48,500.00	(164,779.13)	439.8
08-25-3410 PARADE OF LIGHTS REVENUE	2,600.00	4,165.00	5,500.00	1,335.00	75.7
08-25-3820 LYONS GOOD OLD DAYS REVENUE	.00	6,464.00	9,500.00	3,036.00	68.0
TOTAL SPECIAL EVENT REVENUE	2,600.00	230,619.13	71,000.00	(159,619.13)	324.8

TOWN OF LYONS
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2017

PARKS & RECREATION FUND

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEARNED</u>	<u>PCNT</u>
<u>SOURCE 39</u>					
08-39-3999 REIMBURSABLES	.00	112.65	.00	(112.65)	.0
TOTAL SOURCE 39	.00	112.65	.00	(112.65)	.0
TOTAL FUND REVENUE	40,596.66	841,518.07	650,450.00	(191,068.07)	129.4

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2017

PARKS & RECREATION FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>REIMBURSABLE EXPENSES</u>					
08-40-4999 REIMBURSABLE EXPENSES	.00	247.65	.00	(247.65)	.0
TOTAL REIMBURSABLE EXPENSES	.00	247.65	.00	(247.65)	.0
<u>ALLOCATED EXPENSES</u>					
08-44-8008 PRF'S SHARE ALLOC EXP FROM GF	.00	13,424.50	26,849.00	13,424.50	50.0
TOTAL ALLOCATED EXPENSES	.00	13,424.50	26,849.00	13,424.50	50.0
<u>ADMINISTRATION</u>					
08-50-4000 FULLTIME SALARIES (ADMIN)	1,817.29	23,809.00	16,168.00	(7,641.00)	147.3
08-50-4006 OUTSIDE PROF SERVICE FEES	.00	31,862.86	1,000.00	(30,862.86)	3186.3
08-50-4008 OFFICE OPERATIONS	10.00	4,584.62	2,000.00	(2,584.62)	229.2
08-50-4010 POSTAGE	.00	34.81	.00	(34.81)	.0
08-50-4011 EQUIPMENT & SMALL TOOLS	.00	83.59	500.00	416.41	16.7
08-50-4014 DUES & SUBSCR	170.00	575.00	750.00	175.00	76.7
08-50-4015 SEMINARS/MEETINGS	.00	35.00	1,200.00	1,165.00	2.9
08-50-4021 TELEPHONE SERVICE	.00	3,077.54	2,800.00	(277.54)	109.9
08-50-4024 PAYROLL TAXES - ER	135.86	1,605.21	1,240.00	(365.21)	129.5
08-50-4025 EMPLOYEE INS - ER	.00	4,362.78	3,000.00	(1,362.78)	145.4
08-50-4026 RETIREMENT CONTRIBUTION - ER	54.51	518.38	600.00	81.62	86.4
08-50-4032 ATTORNEYS FEES	.00	23,704.20	1,500.00	(22,204.20)	1580.3
08-50-4036 ADVERTISING & PUBLISHING	.00	4,389.95	3,500.00	(889.95)	125.4
08-50-4041 PC, SOFTWARE & PRINTERS	.00	.00	2,200.00	2,200.00	.0
08-50-4050 MISCELLANEOUS EXPENSE	.00	870.65	2,500.00	1,629.35	34.8
08-50-4055 PC TECHNICIAN FEES	.00	1,831.05	250.00	(1,581.05)	732.4
08-50-4999 TRANSFER TO FLOOD FUND	.00	.00	(10,000.00)	(10,000.00)	.0
TOTAL ADMINISTRATION	2,187.66	101,344.64	29,208.00	(72,136.64)	347.0
<u>PARKS DIRECTOR</u>					
08-51-4000 FULLTIME SALARIES DIRECTOR	3,049.42	46,021.74	69,536.00	23,514.26	66.2
08-51-4024 PAYROLL TAXES - ER	225.31	3,392.16	5,320.00	1,927.84	63.8
08-51-4025 EMPLOYEE INS - ER	.00	9,475.12	12,500.00	3,024.88	75.8
08-51-4026 RETIREMENT CONTRIBUTION - ER	91.47	1,382.00	1,850.00	468.00	74.7
TOTAL PARKS DIRECTOR	3,366.20	60,271.02	89,206.00	28,934.98	67.6

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2017

PARKS & RECREATION FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SPECIAL EVENTS</u>					
08-55-4303	GOOD OLD DAYS EXP	.00	6,270.28	7,750.00	1,479.72 80.9
08-55-4705	SPECIAL EVENTS EXPENSE	.00	1,714.90	1,500.00 (214.90)	114.3
08-55-4707	PARADE OF LIGHTS EXPENSES	.00	3,974.00	5,500.00	1,526.00 72.3
08-55-4709	LYONS 5K RIVER RUN	.00	3,976.80	5,750.00	1,773.20 69.2
08-55-4710	LYONS OUTDOOR GAMES	.00	223,428.24	48,500.00 (174,928.24)	460.7
	TOTAL SPECIAL EVENTS	.00	239,364.22	69,000.00 (170,364.22)	346.9
<u>PARKS DEPT</u>					
08-60-4000	FULLTIME SALARIES (ADMIN)	4,776.78	57,996.96	35,803.00 (22,193.96)	162.0
08-60-4001	PARTTIME SALARIES	1,700.45	46,177.17	87,299.00	41,121.83 52.9
08-60-4002	MAINTENANCE SALARIES	3,887.90	43,063.33	77,050.00	33,986.67 55.9
08-60-4011	EQUIP & SMALL TOOLS	.00	1,607.23	1,000.00 (607.23)	160.7
08-60-4012	BLDG MAINT & GROUNDS	95.94	22,492.59	31,000.00	8,507.41 72.6
08-60-4017	ELECTRIC SERVICES	.00	6,256.68	7,000.00	743.32 89.4
08-60-4020	NATURAL GAS SERVICE	.00	1,987.04	5,500.00	3,512.96 36.1
08-60-4021	PARK WATER	.00	.00	6,500.00	6,500.00 .0
08-60-4024	PAYROLL TAXES - ER	748.86	10,815.02	16,510.00	5,694.98 65.5
08-60-4025	EMPLOYEE INS - ER	.00	30,337.52	35,000.00	4,662.48 86.7
08-60-4026	RETIREMENT CONTRIBUTION - ER	135.68	1,239.75	1,200.00 (39.75)	103.3
08-60-4027	MAINTENANCE & SUPPLIES	.00	15,019.16	19,500.00	4,480.84 77.0
08-60-4029	VEHICLE MAINT EXP	.00	2,842.02	4,500.00	1,657.98 63.2
08-60-4030	GASOLINE, OIL, ETC.	45.24	1,547.08	5,500.00	3,952.92 28.1
08-60-4034	KIOSK TRANSACTION FEES	84.37	3,141.68	9,000.00	5,858.32 34.9
08-60-4035	UNIFORMS EXPENSE	.00	1,373.63	1,250.00 (123.63)	109.9
08-60-4050	MISCELLANEOUS EXPENSE	.00	1,234.60	2,500.00	1,265.40 49.4
08-60-4311	SANITARY SRVS-TRASH,PORTAJ:PRF	475.74	10,561.98	10,500.00 (61.98)	100.6
08-60-4317	RIVER COURSE MAINT	.00	.00	4,000.00	4,000.00 .0
08-60-4321	PARK SIGNAGE	.00	953.63	1,250.00	296.37 76.3
08-60-4322	TREE MAINTENANCE	.00	.00	2,500.00	2,500.00 .0
	TOTAL PARKS DEPT	11,950.96	258,647.07	364,362.00	105,714.93 71.0
<u>CAPITAL OUTLAY</u>					
08-66-4038	CAPITAL PURCHASES	.00	11,547.58	21,500.00	9,952.42 53.7
	TOTAL CAPITAL OUTLAY	.00	11,547.58	21,500.00	9,952.42 53.7
<u>PARKS RECREATION PROGRAMMING</u>					
08-76-4050	RECREATION PROGRAMING	.00	10,415.02	12,200.00	1,784.98 85.4
	TOTAL PARKS RECREATION PROGRAMMING	.00	10,415.02	12,200.00	1,784.98 85.4

TOWN OF LYONS
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2017

PARKS & RECREATION FUND

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
<u>PARKS MISC RECREATION EXPENSE</u>					
08-77-4050 MISC RECREATION EXPENSE	.00	25.00	.00	(25.00)	.0
TOTAL PARKS MISC RECREATION EXPENSE	.00	25.00	.00	(25.00)	.0
TOTAL FUND EXPENDITURES	17,504.82	695,286.70	612,325.00	(82,961.70)	113.6
NET REVENUE OVER EXPENDITURES	23,091.84	146,231.37	38,125.00	(108,106.37)	383.6

TOWN OF LYONS
 BALANCE SHEET
 DECEMBER 31, 2017

GRANTS & OTHER

ASSETS

19-01-1003	BANK OF THE WEST FLOOD ADVANCE	100.00	
19-01-1005	OPERATING - BANK OF THE WEST	7,141,904.25	
19-01-1010	DUE FROM OTHER FUNDS	406,838.47	
19-01-1200	A/R - MISCELLANEOUS	2,565,000.00	
19-01-1202	CIRSA	232,195.77	
19-01-1203	A/R STATE ASSISTANCE GRANT	855,000.00	
19-01-1204	AMOUNTS OWED BY OTHER GOVTS	388,557.15	
	TOTAL ASSETS		11,589,595.64

LIABILITIES AND EQUITY

LIABILITIES

19-02-2202	RETAINAGE PAYABLE	207,030.20	
19-02-2203	GRANTS PAYABLE	2,349.01	
19-02-2270	DEFERRED FEDERAL REVENUES	2,035,000.00	
19-02-2275	DEFERRED MISC GRANT REVENUE	270,913.47	
	TOTAL LIABILITIES		2,515,292.68

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
19-02-2290	FUND BALANCE/RETAINED EARNINGS	7,844,662.31	
	REVENUE OVER EXPENDITURES - YTD	1,229,640.65	
	BALANCE - CURRENT DATE	9,074,302.96	
	TOTAL FUND EQUITY		9,074,302.96
	TOTAL LIABILITIES AND EQUITY		11,589,595.64

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2017

GRANTS & OTHER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>SOURCE 24</u>					
19-24-3410 HOLIDAY BAZAAR REVENUE	(170.00)	5,570.00	.00	(5,570.00)	.0
TOTAL SOURCE 24	(170.00)	5,570.00	.00	(5,570.00)	.0
<u>INSURANCE PROCEEDS & OTHER</u>					
19-25-3875 CIRSA INSURANCE PROCEEDS	.00	232,195.77	.00	(232,195.77)	.0
TOTAL INSURANCE PROCEEDS & OTHER	.00	232,195.77	.00	(232,195.77)	.0
<u>LYONS COMMUNITY FOUNDATION</u>					
19-27-3918 LCF-LAHC COMM. CREATIVE \$1.5K	.00	1,500.00	.00	(1,500.00)	.0
19-27-3919 LCF-LAHC HEARTS OF LYONS \$3.5K	.00	3,500.00	.00	(3,500.00)	.0
19-27-3920 LCF-PRC 2018 GOOD OL DAYS \$500	.00	500.00	.00	(500.00)	.0
19-27-3921 LCF-PRC 2018 PARADE LIGHTS \$3K	.00	3,000.00	.00	(3,000.00)	.0
19-27-3922 LCF-PRC 2018 SUMMERCONCERT \$4K	.00	4,000.00	.00	(4,000.00)	.0
19-27-3923 LCF-BOHN LANDSCAPE \$2.2K	2,200.00	2,200.00	.00	(2,200.00)	.0
TOTAL LYONS COMMUNITY FOUNDATION	2,200.00	14,700.00	.00	(14,700.00)	.0
<u>FEDERAL FUNDING</u>					
19-28-3800 FEMA FLOOD PROJECT SHARE	850,616.30	3,653,134.33	.00	(3,653,134.33)	.0
19-28-3835 NRCS/CWCB SSV4B-3 \$589K	.00	360,278.97	.00	(360,278.97)	.0
19-28-3845 CPW/USFW FISHING IS FUN \$93.2K	.00	53,671.22	.00	(53,671.22)	.0
19-28-3850 ECOCYCLE ZERO WSTE CONCERT-EPA	.00	5,000.00	.00	(5,000.00)	.0
TOTAL FEDERAL FUNDING	850,616.30	4,072,084.52	.00	(4,072,084.52)	.0
<u>STATE FUNDING</u>					
19-29-3413 DOLAMINI BANNERS MID-MAIN\$2.5K	.00	2,500.00	.00	(2,500.00)	.0
19-29-3414 DOLA MAIN ST. 16-17 #8259	.00	2,372.41	.00	(2,372.41)	.0
19-29-3875 STATE FLOOD PROJECT SHARE	255,184.91	1,313,743.70	.00	(1,313,743.70)	.0
19-29-3890 DOLA STAFFING GRANT 10-24-14	58,828.88	571,892.42	.00	(571,892.42)	.0
19-29-3891 DOLA HUMAN RESOURCE POSITION	.00	51,171.39	.00	(51,171.39)	.0
19-29-3892 CO HERITAGE PLAN GRANT #00195	.00	43,617.51	.00	(43,617.51)	.0
19-29-3893 RAQC CHARGE AHEAD COLORADO EV	.00	7,825.00	.00	(7,825.00)	.0
TOTAL STATE FUNDING	314,013.79	1,993,122.43	.00	(1,993,122.43)	.0

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2017

GRANTS & OTHER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>OTHER GOVT REVENUES</u>					
19-30-3448 BOCO ECON DEV 2017 \$6K	.00	6,000.00	.00	(6,000.00)	.0
19-30-3449 BOCO ECON DEV 2016 MATCH EVSE	.00	6,000.00	.00	(6,000.00)	.0
19-30-3453 BOCO LESAP GRANT 2017	.00	15,000.00	.00	(15,000.00)	.0
TOTAL OTHER GOVT REVENUES	.00	27,000.00	.00	(27,000.00)	.0
<u>FISCAL AGENT REVENUES</u>					
19-31-3800 LAHC	.00	3,611.40	.00	(3,611.40)	.0
19-31-3801 LYBSA	.00	2,925.00	.00	(2,925.00)	.0
TOTAL FISCAL AGENT REVENUES	.00	6,536.40	.00	(6,536.40)	.0
<u>SOURCE 32</u>					
19-32-3001 W/WW CIP \$27200	.00	5,172.02	.00	(5,172.02)	.0
19-32-3002 FESIBILITY SAN APPVAL \$67350	.00	10,321.25	.00	(10,321.25)	.0
19-32-3003 WATER SEWER RATE STUDY \$38950	.00	1,965.00	.00	(1,965.00)	.0
19-32-3004 PROJECT MGMT \$132302	.00	64,074.36	.00	(64,074.36)	.0
19-32-3005 WWTP OUTFAL CONSTRUCT \$322554	.00	4,255.80	.00	(4,255.80)	.0
19-32-3006 LOCAL FEMA 1158/LYONS 16 \$9348	.00	8,973.61	.00	(8,973.61)	.0
19-32-3010 CK STRUCTURE & ENCASE 2ND \$56K	.00	5,403.31	.00	(5,403.31)	.0
19-32-3011 TRANSLINE/APPLEV OR MEADOW \$1M	.00	122,902.38	.00	(122,902.38)	.0
19-32-3012 LYONS 17 WATER LINE	.00	181,391.74	.00	(181,391.74)	.0
TOTAL SOURCE 32	.00	404,459.47	.00	(404,459.47)	.0
TOTAL FUND REVENUE	1,166,660.09	6,755,668.59	.00	(6,755,668.59)	.0

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2017

GRANTS & OTHER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-REIMBURSABLES</u>					
19-41-4000 NOT ELIGIBLE FOR REIMBURSEMENT	.00	(3,614.28)	.00	3,614.28	.0
TOTAL NON-REIMBURSABLES	.00	(3,614.28)	.00	3,614.28	.0
<u>CDPHE</u>					
19-42-4000 PROJECT MGMT WAGES \$132302	.00	41,698.61	.00	(41,698.61)	.0
19-42-4001 W/WW CIP \$27200	.00	135.00	.00	(135.00)	.0
19-42-4002 FESIBILITY SAN APPVAL \$67350	.00	315.00	.00	(315.00)	.0
19-42-4003 WATER SEWER RATE STUDY\$38950	.00	4,847.50	.00	(4,847.50)	.0
19-42-4005 WWTP OUTFALL CONSTRUCT \$322554	.00	7,430.18	.00	(7,430.18)	.0
19-42-4010 CK STRUCTURE & ENCASE 2ND \$56K	.00	6,820.81	.00	(6,820.81)	.0
19-42-4011 TRANSLINE/APPLEV OR MEADOW \$1M	730.00	29,032.34	.00	(29,032.34)	.0
19-42-4012 LYONS 17 WATER LINE	.00	181,391.74	.00	(181,391.74)	.0
19-42-4024 PAYROLL TAXES ER	.00	3,017.62	.00	(3,017.62)	.0
19-42-4025 EMPLOYEE INS EXP ER	.00	5,854.85	.00	(5,854.85)	.0
TOTAL CDPHE	730.00	280,543.65	.00	(280,543.65)	.0
<u>DOLA STAFFING GRANT 10-24-14</u>					
19-45-4000 SALARY AND WAGES	17,608.88	306,489.55	.00	(306,489.55)	.0
19-45-4024 PAYROLL TAXES ER	1,292.47	22,527.71	.00	(22,527.71)	.0
19-45-4025 EMPLOYEE INS ER	.00	71,863.84	.00	(71,863.84)	.0
19-45-4026 RETIREMENT CONTRIBUTION ER	.00	973.02	.00	(973.02)	.0
TOTAL DOLA STAFFING GRANT 10-24-14	18,901.35	401,854.12	.00	(401,854.12)	.0
<u>DOLA HUMAN RESOURCE POSITION</u>					
19-47-4000 DOLA HUMAN RESOURCES WAGES	.00	33,246.73	.00	(33,246.73)	.0
19-47-4024 PAYROLL TAXES - ER	.00	2,558.39	.00	(2,558.39)	.0
TOTAL DOLA HUMAN RESOURCE POSITION	.00	35,805.12	.00	(35,805.12)	.0
<u>DEPARTMENT 51</u>					
19-51-4010 HOLIDAY BAZAAR	602.25	904.25	.00	(904.25)	.0
19-51-4881 FISHING IS FUN - MATCH	12,218.02	30,108.43	.00	(30,108.43)	.0
TOTAL DEPARTMENT 51	12,820.27	31,012.68	.00	(31,012.68)	.0

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2017

GRANTS & OTHER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>LAHC</u>					
19-58-4006 LAHC EXPENDITURES	.00	2,585.96	.00	(2,585.96)	.0
19-58-4007 LAHC "LAST THURSDAY" EXPENSES	.00	2,315.34	.00	(2,315.34)	.0
TOTAL LAHC	.00	4,901.30	.00	(4,901.30)	.0
<u>LYBSA</u>					
19-59-4006 LYBSA EXPENDITURES	.00	2,911.24	.00	(2,911.24)	.0
TOTAL LYBSA	.00	2,911.24	.00	(2,911.24)	.0
<u>STATE GRANTS</u>					
19-60-4005 DOLA #8488 '17 MAIN ST SCHOLAR	.00	22.98	.00	(22.98)	.0
19-60-4007 DOLA MAIN ST 16-17 #8259	.00	2,149.38	.00	(2,149.38)	.0
19-60-4717 DOLAMINI BANNERS MID-MAINS\$2.5K	.00	2,500.00	.00	(2,500.00)	.0
TOTAL STATE GRANTS	.00	4,672.36	.00	(4,672.36)	.0
<u>2013 FLOOD</u>					
19-61-4001 PARTTIME SALARIES	8,349.31	75,925.25	.00	(75,925.25)	.0
19-61-4006 OUTSIDE PROF SERVICE FEES	(14,745.59)	3,954,893.51	.00	(3,954,893.51)	.0
19-61-4012 BLDG MAINT & GROUNDS	400.00	16,352.60	.00	(16,352.60)	.0
19-61-4024 PAYROLL TAXES - ER	615.92	5,702.75	.00	(5,702.75)	.0
19-61-4025 EMPLOYEE INS - ER	.00	11,096.28	.00	(11,096.28)	.0
19-61-4027 STREET MAINTENANCE	.00	893.70	.00	(893.70)	.0
19-61-4032 ATTORNEYS FEES	1,199.03	18,938.03	.00	(18,938.03)	.0
19-61-4033 ENGINEERING FEES	.00	25,849.00	.00	(25,849.00)	.0
19-61-4050 MISCELLANEOUS EXPENSE	.00	30.00	.00	(30.00)	.0
19-61-4309 STORM AND SEWER DRAINAGE	.00	2,602.50	.00	(2,602.50)	.0
19-61-4321 PARK SIGNAGE	.00	1,114.12	.00	(1,114.12)	.0
19-61-5005 WIRE,XARMS,CONNECTORS,POLES	.00	(6,658.33)	.00	6,658.33	.0
19-61-5102 PIPE & PIPE BEDDING	.00	(2,602.50)	.00	2,602.50	.0
19-61-9999 FEMA ACTIVITY CHANGE-PRIOR YR	.00	10,476.36	.00	(10,476.36)	.0
TOTAL 2013 FLOOD	(4,181.33)	4,114,613.27	.00	(4,114,613.27)	.0
<u>OTHER GRANT EXPENDITURES</u>					
19-62-4001 BOCO LESAP GRANT WAGES	1,144.00	16,184.68	.00	(16,184.68)	.0
19-62-4716 BOCO ECON DEV 2016 MATCH EVSE	.00	975.96	.00	(975.96)	.0
19-62-4718 BOCO ECON DEV 2017 \$6K	.00	786.50	.00	(786.50)	.0
TOTAL OTHER GRANT EXPENDITURES	1,144.00	17,947.14	.00	(17,947.14)	.0

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2017

GRANTS & OTHER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>LCF / LOCAL GRANTS</u>					
19-63-4017 LCF ECOLOGY MAIN FLOWER \$5K	.00	4,467.25	.00	(4,467.25)	.0
19-63-4037 LCF LYONS DITCH \$10K DEC 14	.00	2,225.00	.00	(2,225.00)	.0
19-63-4039 LCF TOWN PLAZA FEB15 \$5K	.00	1,178.12	.00	(1,178.12)	.0
19-63-4040 LCF \$10K INVENTORYSOFTWARE4/15	.00	2,249.07	.00	(2,249.07)	.0
19-63-5006 LCF LAHC 2016 COMMUNITY ARTS	.00	1,441.45	.00	(1,441.45)	.0
19-63-5009 LCF PRC BOHN PK TRAILS \$14.46K	.00	14,460.00	.00	(14,460.00)	.0
19-63-5012 LCF-LAHC PLACARDS & MARKETING	.00	315.90	.00	(315.90)	.0
19-63-5013 LCF-PRC-2017 OUTDOOR GAMES	.00	1,000.00	.00	(1,000.00)	.0
19-63-5014 LCF-PRC 2017 PARADE OF LIGHTS	.00	3,700.00	.00	(3,700.00)	.0
19-63-5015 LCF-PRC 2017 REC PROGRAMMING	.00	2,000.00	.00	(2,000.00)	.0
19-63-5016 LCF-PRC SOUND EQUIPMENT	.00	2,500.00	.00	(2,500.00)	.0
19-63-5017 LCF-PRC 2017 SUMMER CONCERTS	.00	4,800.00	.00	(4,800.00)	.0
TOTAL LCF / LOCAL GRANTS	.00	40,336.79	.00	(40,336.79)	.0
<u>FEDERAL GRANTS</u>					
19-64-4007 NRCS/CWCB SSV4B-3 \$589K	.00	449,411.02	.00	(449,411.02)	.0
19-64-4845 CPW/USFW FISHING IS FUN \$92.3K	36,654.07	94,091.68	.00	(94,091.68)	.0
19-64-4850 ECOCYCLE ZERO WSTE CONCERT-EPA	.00	4,700.00	.00	(4,700.00)	.0
TOTAL FEDERAL GRANTS	36,654.07	548,202.70	.00	(548,202.70)	.0
<u>DEPARTMENT 65</u>					
19-65-4001 DHSEM WAGES FLOOD RECOVERY MGR	5,884.62	37,668.28	.00	(37,668.28)	.0
19-65-4024 DHSEM PAYROLL TAXES - ER	434.27	2,794.17	.00	(2,794.17)	.0
19-65-4025 DHSEM FLOOD RECOVER MGR- INS.	.00	6,379.40	.00	(6,379.40)	.0
TOTAL DEPARTMENT 65	6,318.89	46,841.85	.00	(46,841.85)	.0
TOTAL FUND EXPENDITURES	72,387.25	5,526,027.94	.00	(5,526,027.94)	.0
NET REVENUE OVER EXPENDITURES	1,094,272.84	1,229,640.65	.00	(1,229,640.65)	.0

TOWN OF LYONS
BALANCE SHEET
DECEMBER 31, 2017

GRANTS

ASSETS

21-01-1000	CASH COMBINED ACCOUNT	(1,633,440.16)	
21-01-1010	DUE FROM OTHER FUNDS	92,604.61	
21-01-1200	A/R CDBG	641,038.35	
21-01-1201	A/R HMGP	178,677.53	
21-01-1202	A/R DEF	744,712.92	
	TOTAL ASSETS		23,593.25

LIABILITIES AND EQUITY

LIABILITIES

21-02-2013	ACQUIRED PROPERTY TAX PAYABLE	826.19	
21-02-2110	HMGP ELEV YODER MATCH DEPOSIT	21,875.00	
21-02-2115	HMGP DEMO JANSEN MATCH DEPOSIT	3,750.00	
21-02-2202	RETAINAGE PAYABLE	12,172.02	
21-02-2270	DEFERRED CDBG REVENUE	618,898.53	
21-02-2271	DEFERRED HMGP REVENUE	167,101.28	
21-02-2272	DEFERRED REVENUE DEF	484,590.07	
	TOTAL LIABILITIES		1,309,213.09

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
21-02-2290	FUND BALANCE - UNRESTRICTED	(1,260,170.80)	
	REVENUE OVER EXPENDITURES - YTD	(25,449.04)	
	BALANCE - CURRENT DATE	(1,285,619.84)	
	TOTAL FUND EQUITY		(1,285,619.84)
	TOTAL LIABILITIES AND EQUITY		23,593.25

TOWN OF LYONS
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2017

GRANTS

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>CDBG-DR RD1 GRANT REIMBURSE</u>					
21-25-3101 BBC CDBG RD1 ACQUISITIONS	.00	2,343.00	.00	(2,343.00)	.0
TOTAL CDBG-DR RD1 GRANT REIMBURSE	.00	2,343.00	.00	(2,343.00)	.0
<u>CDBG-DR RD2 REIMBURSEMENTS</u>					
21-26-3200 CDBG R2 FL PLAN./GIS/CODEMATCH	.00	209,709.63	.00	(209,709.63)	.0
21-26-3300 RD2 ST WATER PLAN & EL RATE ST	.00	285,957.06	.00	(285,957.06)	.0
21-26-3350 DR R2RB P&R- HIRA/PLAN ACQPROP	.00	75,536.50	.00	(75,536.50)	.0
21-26-3506 DR R2 BCC-BUYOUTS (INCL. URA)	43,548.09	968,892.84	.00	(968,892.84)	.0
21-26-3507 DR R2 BCC HMGP RELATED URA	.00	27,100.00	.00	(27,100.00)	.0
21-26-3511 DR R2 BCC - DEBRIS REMOVAL	.00	22,139.82	.00	(22,139.82)	.0
21-26-3607 DR R2 WATERSHED SSV4B-3 \$107K	61,303.59	63,390.99	.00	(63,390.99)	.0
TOTAL CDBG-DR RD2 REIMBURSEMENTS	104,851.68	1,652,726.84	.00	(1,652,726.84)	.0
<u>HMGP REIMBURSEMENTS</u>					
21-28-3100 HMGP PROPERTY ACQUISITION	.00	13,505.63	.00	(13,505.63)	.0
TOTAL HMGP REIMBURSEMENTS	.00	13,505.63	.00	(13,505.63)	.0
<u>CDBG/ DEF RESTRICTION</u>					
21-30-3010 DEF STREAM RESTORATION	.00	298,490.52	.00	(298,490.52)	.0
TOTAL CDBG/ DEF RESTRICTION	.00	298,490.52	.00	(298,490.52)	.0
TOTAL FUND REVENUE	104,851.68	1,967,065.99	.00	(1,967,065.99)	.0

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2017

GRANTS

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CDBG-DR R1 - BUYOUT</u>					
21-41-4032 ATTORNEY FEES	.00	1,701.99	.00	(1,701.99)	.0
TOTAL CDBG-DR R1 - BUYOUT	.00	1,701.99	.00	(1,701.99)	.0
<u>CDBG-DR R2 INFRA/COLLABORATIVE</u>					
21-50-4006 DR R2 BCC-BUYOUTS (INCL. URA)	93,327.00	1,132,159.29	.00	(1,132,159.29)	.0
21-50-4012 DR R2BCC-TRAIL EXTENSION \$350K	.00	23,168.45	.00	(23,168.45)	.0
21-50-4014 DR R2 BCC NORTHERN OVERFLOW	.00	42,363.77	.00	(42,363.77)	.0
TOTAL CDBG-DR R2 INFRA/COLLABORATIVE	93,327.00	1,197,691.51	.00	(1,197,691.51)	.0
<u>CDBG-DR RD2 WATERSHED</u>					
21-51-4007 DR R2 SSV4B3 MATCH NRCS \$107K	18,529.35	85,566.94	.00	(85,566.94)	.0
TOTAL CDBG-DR RD2 WATERSHED	18,529.35	85,566.94	.00	(85,566.94)	.0
<u>CDBG-DR R2 PLAN & RESILIENCY</u>					
21-54-4000 CDBG 2 WAGES- FLOOD PLANNER	.00	21,969.30	.00	(21,969.30)	.0
21-54-4024 CDBGR2 PR TAX ER FLOODPLANNER	.00	1,674.44	.00	(1,674.44)	.0
21-54-4060 CDBG 2 GIS	.00	22,901.84	.00	(22,901.84)	.0
21-54-4090 DR R2RB P&R- HIRA/PLAN ACQPROP	.00	125,824.50	.00	(125,824.50)	.0
TOTAL CDBG-DR R2 PLAN & RESILIENCY	.00	172,370.08	.00	(172,370.08)	.0
<u>CDBG / DEF RESTRICTION</u>					
21-56-4010 DEF STREAM RESTORATION	.00	34.67	.00	(34.67)	.0
21-56-4050 DEF - UNMET NEEDS	.00	2,275.50	.00	(2,275.50)	.0
TOTAL CDBG / DEF RESTRICTION	.00	2,310.17	.00	(2,310.17)	.0
<u>HMGP PROPERTY ACQUISITION</u>					
21-60-4006 HMGP PROPERTY ACQUISITION	.00	211,030.52	.00	(211,030.52)	.0
TOTAL HMGP PROPERTY ACQUISITION	.00	211,030.52	.00	(211,030.52)	.0

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2017

GRANTS

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>HMGP CODE ENFORCEMENT</u>					
21-61-4000	.00	10,034.74	.00	(10,034.74)	.0
21-61-4024	.00	769.35	.00	(769.35)	.0
TOTAL HMGP CODE ENFORCEMENT	.00	10,804.09	.00	(10,804.09)	.0
<u>HMGP ELEVATIONS</u>					
21-62-4006	.00	75.00	.00	(75.00)	.0
TOTAL HMGP ELEVATIONS	.00	75.00	.00	(75.00)	.0
<u>FEDERAL GRANTS - OTHER</u>					
21-70-4001	28,444.50	123,447.93	.00	(123,447.93)	.0
21-70-4002	28,444.50	173,634.64	.00	(173,634.64)	.0
TOTAL FEDERAL GRANTS - OTHER	56,889.00	297,082.57	.00	(297,082.57)	.0
<u>NOT ELIGIBLE FOR REIMBURSEMENT</u>					
21-91-4000	.00	13,882.16	.00	(13,882.16)	.0
TOTAL NOT ELIGIBLE FOR REIMBURSEMENT	.00	13,882.16	.00	(13,882.16)	.0
TOTAL FUND EXPENDITURES	168,745.35	1,992,515.03	.00	(1,992,515.03)	.0
NET REVENUE OVER EXPENDITURES	(63,893.67)	(25,449.04)	.00	25,449.04	.0

TOWN OF LYONS
 BALANCE SHEET
 DECEMBER 31, 2017

FUND 22

ASSETS

22-01-1000	CASH COMBINED ACCOUNT	43,554.95	
22-01-1200	USDA LOAN REPAYMENT-PRINCIPAL	45,946.50	
22-01-1205	BRF LOAN REPAY - PRINCIPAL	46,920.77	
22-01-1300	UNEARNED LOAN REPAYMENTS	(95,855.23)	
	TOTAL ASSETS		<u>40,566.99</u>

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
22-02-2290	FUND BALANCE - UNRESTRICTED	30,749.70	
	REVENUE OVER EXPENDITURES - YTD	9,817.29	
	BALANCE - CURRENT DATE		<u>40,566.99</u>
	TOTAL FUND EQUITY		<u>40,566.99</u>
	TOTAL LIABILITIES AND EQUITY		<u>40,566.99</u>

TOWN OF LYONS
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2017

FUND 22

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
22-14-3400 LOAN PRINCIPAL PAYMENTS RECV'D	975.10	7,948.27	.00	(7,948.27)	.0
22-14-3401 BRF LOAN REPAY - INTEREST	90.08	950.94	.00	(950.94)	.0
22-14-3402 USDA LOAN REPAY-INTEREST	61.57	858.35	.00	(858.35)	.0
22-14-3403 USDA LOAN REPAY-LATE FEES	.00	79.73	.00	(79.73)	.0
TOTAL SOURCE 14	1,126.75	9,837.29	.00	(9,837.29)	.0
TOTAL FUND REVENUE	1,126.75	9,837.29	.00	(9,837.29)	.0

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2017

FUND 22

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
22-50-4050 BANK FEES USDA	.00	20.00	.00	(20.00)	.0
TOTAL DEPARTMENT 50	.00	20.00	.00	(20.00)	.0
TOTAL FUND EXPENDITURES	.00	20.00	.00	(20.00)	.0
NET REVENUE OVER EXPENDITURES	1,126.75	9,817.29	.00	(9,817.29)	.0

TOWN OF LYONS
 BALANCE SHEET
 DECEMBER 31, 2017

FUND 23

ASSETS

23-01-1000	BANK OF THE WEST - LURA	9,770.77	
23-01-1005	CASH COMBINED ACCOUNT	(10,514.81)	
	TOTAL ASSETS		(744.04)

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
	REVENUE OVER EXPENDITURES - YTD	(744.04)	
	BALANCE - CURRENT DATE	(744.04)	
	TOTAL FUND EQUITY		(744.04)
	TOTAL LIABILITIES AND EQUITY		(744.04)

TOWN OF LYONS
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2017

FUND 23

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>SOURCE 10</u>					
23-10-3000 PROPERTY TAXES	223.63	9,750.77	9,600.00	(150.77)	101.6
TOTAL SOURCE 10	223.63	9,750.77	9,600.00	(150.77)	101.6
<u>SOURCE 14</u>					
23-14-3000 TRANSFERS IN FROM GENERAL FUND	.00	.00	15,400.00	15,400.00	.0
TOTAL SOURCE 14	.00	.00	15,400.00	15,400.00	.0
 TOTAL FUND REVENUE	 223.63	 9,750.77	 25,000.00	 15,249.23	 39.0

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2017

FUND 23

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
23-62-4006 OUTSIDE PROFESSIONAL SVC FEES	.00	163.81	10,000.00	9,836.19	1.6
23-62-4032 ATTORNEY FEES	.00	10,331.00	15,000.00	4,669.00	68.9
TOTAL DEPARTMENT 62	.00	10,494.81	25,000.00	14,505.19	42.0
TOTAL FUND EXPENDITURES	.00	10,494.81	25,000.00	14,505.19	42.0
NET REVENUE OVER EXPENDITURES	223.63	(744.04)	.00	744.04	.0