

This information provides a preliminary financial update through February 28, 2023.

Monthly Sales Tax Comparison

Sales Month	Month Paid to Town	2020	2021	2022	2023
January	March	\$ 99,049	\$ 107,443	\$ 105,772	\$ 91,353
February	April	\$ 82,669	\$ 91,583	\$ 100,297	
March	May	\$ 69,914	\$ 102,238	\$ 138,458	
April	June	\$ 98,921	\$ 117,911	\$ 125,019	
May	July	\$ 94,217	\$ 141,141	\$ 138,071	
June	August	\$ 122,786	\$ 164,490	\$ 170,562	
July	September	\$ 129,765	\$ 179,054	\$ 194,782	
August	October	\$ 129,117	\$ 178,910	\$ 189,817	
September	November	\$ 117,283	\$ 159,385	\$ 207,068	
October	December	\$ 103,382	\$ 144,897	\$ 144,321	
November	January	\$ 105,551	\$ 129,429	\$ 131,610	
December	February	\$ 110,374	\$ 126,987	\$ 126,635	
TOTAL		\$ 1,263,027	\$ 1,643,468	\$ 1,772,413	\$ 91,353

While the financial data reported in this presentation is through February of 2023, the sales tax information presented here is through March 2023. Sales tax is received from the State of Colorado around the 10th of each month. Retail marijuana tax not remitted to the State is due to the Town on the 20th of each month.

- Year to date receipts were down approximately 13.6% (\$14,400) from 2022
 - Note: After further research it was noted that there was a monthly sales tax remittance that was submitted late, and that revenue will be seen next month. Additionally, a refund in the amount of \$8,000 was included in this month's figures.
 - For illustrative purpose, if these anomalies are taken out of the equation the revenue would be nearly the same as 2022.
- Staff will continue to watch revenue figures closely each month.

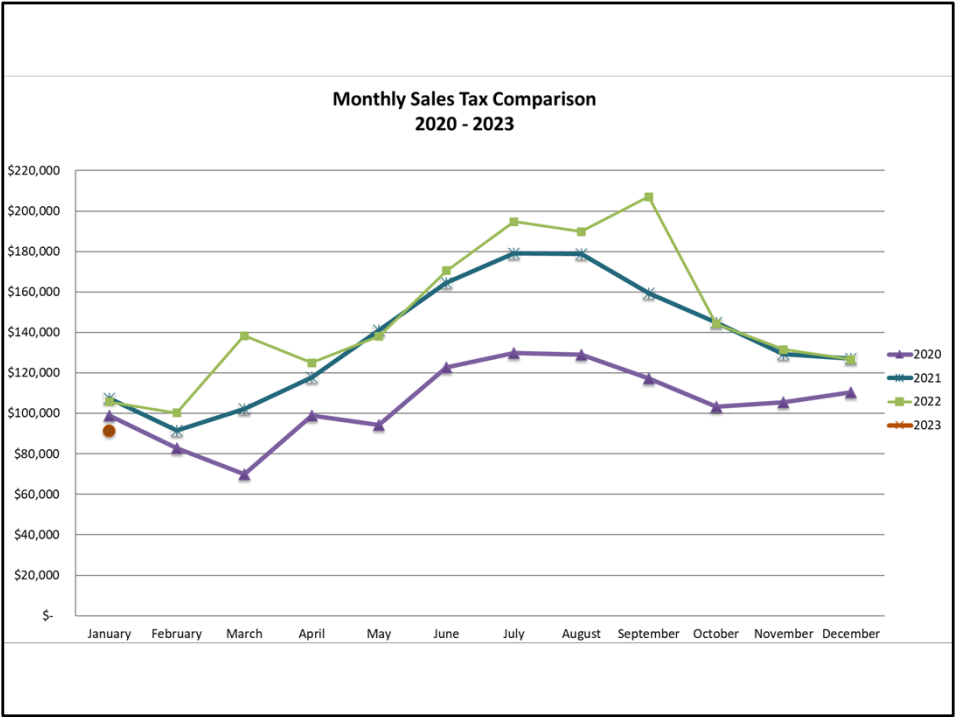
**Town of Lyons
2023 Sales Tax
Local Businesses vs. Non-Local Businesses**

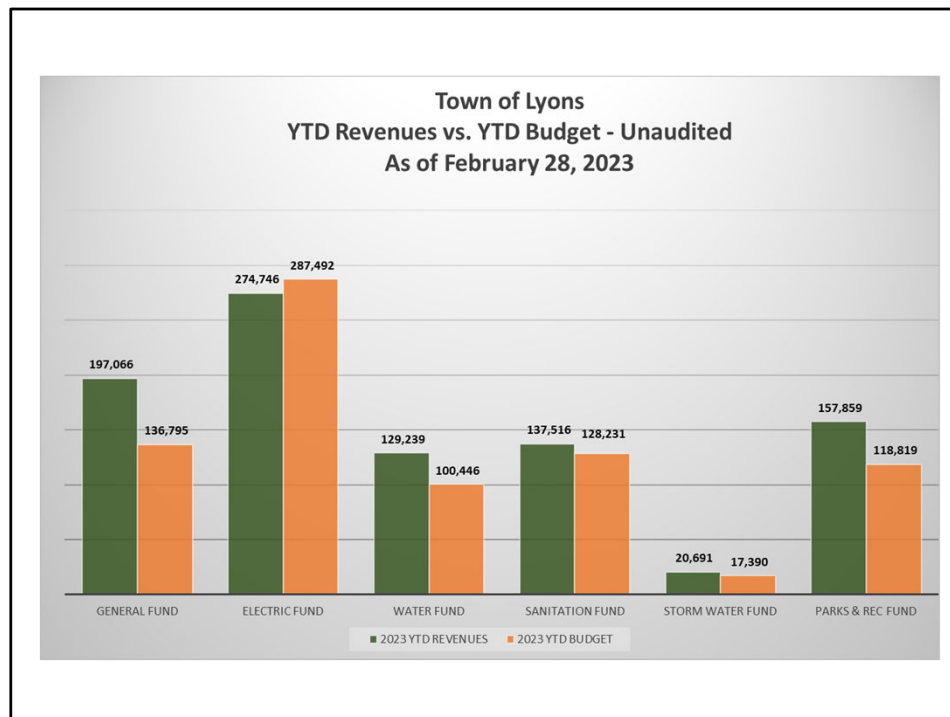
Sales Month	Month Paid to Town	Total Sales Tax*	Local	Non Local
January	March	\$ 91,353	51%	49%
February	April	\$ -		
March	May	\$ -		
April	June	\$ -		
May	July	\$ -		
June	August	\$ -		
July	September	\$ -		
August	October	\$ -		
September	November	\$ -		
October	December	\$ -		
November	January	\$ -		
December	February	\$ -		

*Total sales tax includes taxes collected from retail marijuana

This table illustrates the approximate percentage of sales tax generated by local businesses vs. non-local businesses. The sales tax amount also includes the taxes collected on retail marijuana that are paid directly to the State and to the Town of Lyons.

Approximately 51% of the sales tax revenue received in March for sales in the month of January can be attributed to local businesses. This percentage tends to fluctuate seasonally due to the summer sales tax months, including revenue generated through local festivals and weddings which contribute to the higher local sales tax percentages during those timeframes.



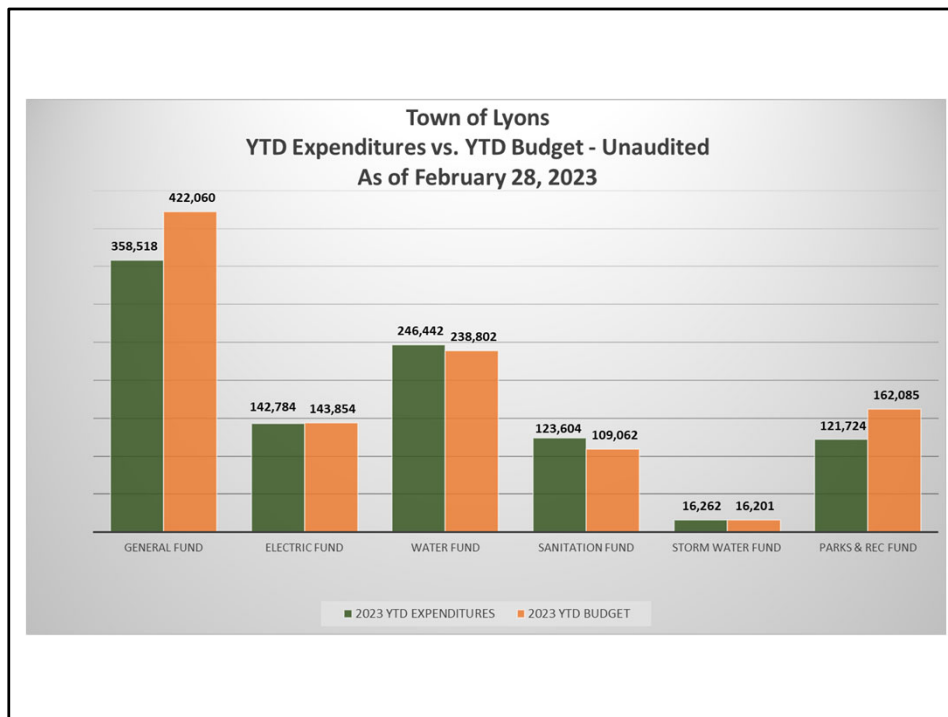


Revenue Budget to Actual

The revenue received through February exceeded the year-to-date budget projections in all funds except for the Electric Fund.

- **General Fund**
- **Water Fund**
- **Parks & Recreation Fund**

Note: To try to account for seasonal revenue variances the monthly budget projections are derived by utilizing a 3-year average.



Expenditures Budget to Actual

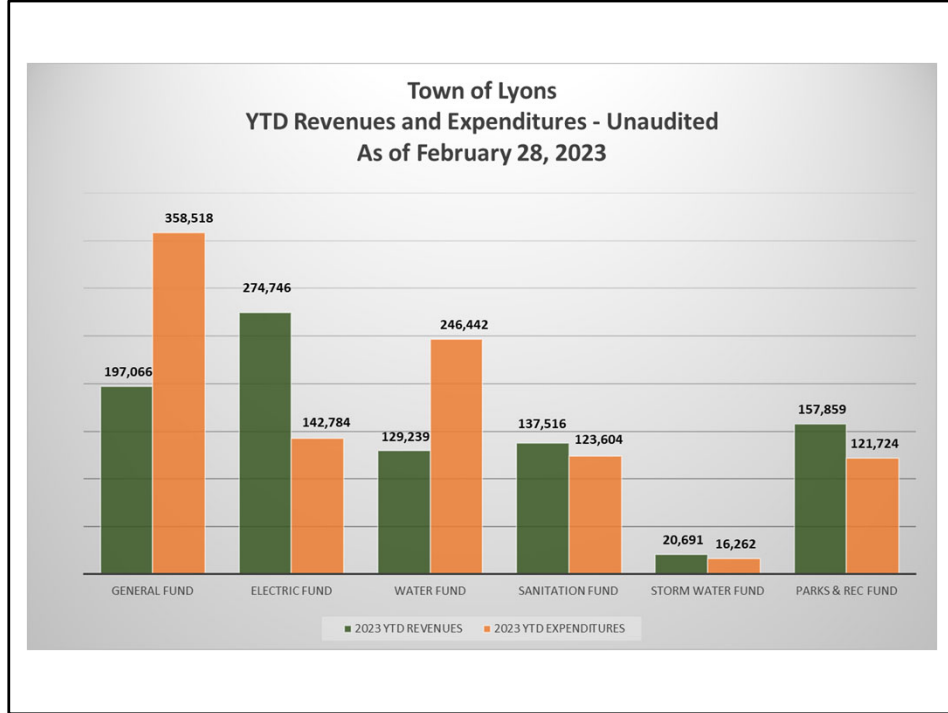
Expenditures through February were lower than the 2023 budget projections in the following funds:

- **General Fund**
- **Electric Fund**
- **Parks & Recreation Fund**

Expenditures were higher than the monthly budgeted projections in the following funds:

- **Water Fund** – higher primarily due to the recognition of prepaid expenses
- **Sanitation Fund** - higher primarily related to legal and utility fees
- **Stormwater Fund** – minimal difference

Note: To try to account for seasonal expense variances the monthly budget projections are derived by utilizing a 3-year departmental expenditure average.



Year-to-Date Revenues and Expenditures

Through February, year-to-date revenues exceed expenditures in the following funds:

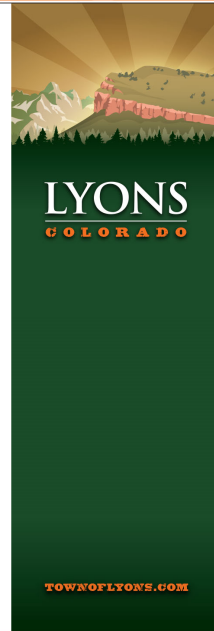
- **Electric Fund**
- **Sanitation Fund**
- **Storm Water Fund**
- **Parks and Recreation Fund**

Year-to-date expenditures exceeded revenues in the following funds:

- **General Fund** – This is due to the timing of larger revenues in the fund. 2023 has only recognized one month of sales tax revenue and property tax revenue will see an increase in March due to the timing of payments.
- **Water Fund** – This is due to debt service payments made in January

Questions?

Contact Information: Cassey Eyestone
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From: COLOTRUST <info@colotrust.com>
Sent: Monday, March 13, 2023 12:49 PM
To: Cassandra Eyestone
Subject: A Memo from COLOTRUST



Colorado Local Government Liquid Asset Trust

Update On Recent Market Events

COLOTRUST is a local government investment pool serving Colorado local governments. COLOTRUST has issued the following statement in light of the recent developments regarding Silicon Valley Bank and Signature Bank (collectively, the "failed banks") and the resulting market uncertainty.

All of COLOTRUST's bank exposure is within the FDIC insurance coverage limits and/or is fully collateralized. In addition, COLOTRUST did not have any direct exposure to any failed banks, nor did COLOTRUST have financial relationships with any of the failed banks. The failed banks generally operated in a different banking sector than traditional banks and, as a result, we believe that, based on credit fundamentals, the risk should not be systemic. The Federal Reserve has created a Bank Term Funding Program to backstop the entirety of the banking system; however, recent market events suggest that investor behavior warrants enhanced due diligence.

COLOTRUST's cash deposits are fully collateralized and maintained with a diverse group of financial institutions. Our disciplined investment process continually evaluates the strength and capitalization of our U.S. money center and regional counterparties, and indicates asset quality is strong, net interest margins are robust, and funding is solid in the fixed-income markets.

COLOTRUST does not expect the closure of the failed banks to have any impact on our operations. We will continue to monitor the situation and any impact on COLOTRUST or our participants.

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COLOTRUST
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Suite 1850
Denver, CO 80202

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		2023-23	2023-23	2023-23	2023-23	2023-23	2023-23	2023-23	2023-23	2023-23	2023-23	2023-23	2023-23	2023-23	2023-23
		January	February	March	April	May	June	July	August	September	October	November	December	Current year	Current year
Account Number	Account Title	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Budget
ELECTRIC FUND															
	Total CHARGES FOR SERVICIES:	127,582	141,485	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	269,067	279,617
	Total INVESTMENT:	2,682	2,629	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	5,311	156
	Total OTHER INCOME:	.00	368	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	368	7,720
	Total Revenue:	130,265	144,482	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	274,746	287,492
	Total ADMINISTRATION:	15,592	13,843	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	29,434	29,955
	Total MAINTENANCE:	4,674	99,234	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	103,908	104,461
	Total TRANSFERS:	4,721	4,721	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	9,441	9,438
	Total Expenditure:	24,987	117,797	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	142,784	143,854
	Net Total ELECTRIC FUND:	105,278	26,684	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	131,962	143,639

		2023-23	2023-23	2023-23	2023-23	2023-23	2023-23	2023-23	2023-23	2023-23	2023-23	2023-23	2023-23	2023-23	2023-23
		January	February	March	April	May	June	July	August	September	October	November	December	Current year	Current year
Account Number	Account Title	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Budget
WATER/SEWER FUND															
	Total CHARGES FOR SERVICES - WATER:	59,262	58,496	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	117,758	99,389
	Total INVESTMENT - WATER:	4,418	4,330	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	8,748	314
	Total OTHER INCOME - WATER:	2,733	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	2,733	743
	Total CHARGES FOR SERVICES-SEWER:	67,987	69,528	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	137,516	128,231
	Total Revenue:	134,400	132,355	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	266,755	228,677
	Total ADMINISTRATION - WATER:	15,762	20,274	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	36,036	30,166
	Total TREATMENT - WATER:	.00	15,442	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	15,442	25,155
	Total DISTRIBUTION - WATER:	27,857	6,041	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	33,899	22,419
	Total ADMINISTRATION - SEWER:	17,255	49,438	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	66,694	50,939
	Total TREATMENT - SEWER:	9,640	29,620	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	39,261	27,845
	Total DISTRIBUTION - SEWER:	4,341	3,234	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	7,574	20,208
	Total DEBT:	150,991	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	150,991	150,991
	Total TRANSFERS:	10,075	10,075	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	20,149	20,141
	Total Expenditure:	235,921	134,124	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	370,046	347,863
	Net Total WATER/SEWER FUND:	101,522-	1,770-	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	103,291-	119,186-

[illegible]

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Account Number	Account Title	2023-23 January Actual	2023-23 February Actual	2023-23 March Actual	2023-23 April Actual	2023-23 May Actual	2023-23 June Actual	2023-23 July Actual	2023-23 August Actual	2023-23 September Actual	2023-23 October Actual	2023-23 November Actual	2023-23 December Actual	2023-23 Current year Actual	2023-23 Current year Budget
URBAN RENEWAL DISTRICT															
	Total TAXES:	.00	487	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	487	368
	Total Revenue:	.00	487	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	487	368
	Total ADMINISTRATION:	.00	7	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	7	665
	Total DOWNTOWN URA:	40	40	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	80	35
	Total Expenditure:	40	47	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	87	700
	Net Total URBAN RENEWAL DISTRICT:	40-	440	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	400	332-
	Net Grand Totals:	17,433-	107,944-	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	125,377-	307,159-

Report Criteria:

- Accounts to include: With balances
- Includes Report-Only Transactions
- Include Funds: 01,02,03,04,06,07,08,19,21,22,23
- Print Fund Titles
- Page and Total by Fund
- Total by Source
- Total by Department
- All Segments Tested for Total Breaks

TOWN OF LYONS
BALANCE SHEET
FEBRUARY 28, 2023

GENERAL FUND

ASSETS

01-01-1005	CASH AND CASH EQUIVALENTS	1,910,484.61	
01-01-1013	PETTY CASH - FRONT OFFICE	400.00	
01-01-1015	DUE TO GENERAL FUND	583.74	
01-01-1100	PETTY CASH	150.00	
01-01-1150	DEPOSITS HELD BY OTHERS	200.00	
01-01-1200	A/R - MISCELLANEOUS	8,155.05	
01-01-1201	CASH CLEARING - AR	7,768.50	
01-01-1205	PREPAID EXPENSES	616.00	
01-01-1207	PREPAID RECORDING FEES	1,888.59	
01-01-1217	A/R - PROPERTY TAXES	806,462.00	
01-01-1240	A/R - LAND USE FEES	1,734.76	
01-01-1247	INTERFUND - RECEIVABLES	60,108.57	
	TOTAL ASSETS		2,798,551.82

LIABILITIES AND EQUITY

LIABILITIES

01-02-2000	FEDERAL WITHHOLDING PAYABLE	5,468.12	
01-02-2001	STATE WITHHOLDING PAYABLE	2,281.00	
01-02-2002	SOC SEC PAYABLE:ER&EE	7,619.96	
01-02-2003	MEDICARE PAYABLE:ER&EE	1,948.27	
01-02-2008	DUE TO OTHER FUNDS	88.14	
01-02-2013	DEFERRED REAL ESTATE TAXES	806,462.00	
01-02-2020	RETIREMENT PAYABLE:ER&EE	6,554.67	
01-02-2031	MEDICAL INSURANCE PAYABLE	(8,592.74)	
01-02-2033	VOLUNTARY INSURANCE PAYABLE	5,322.12	
01-02-2037	UNEMPLOYMENT INSURANCE	337.93	
01-02-2044	LAND USE FEES PAYABLE	18,347.41	
01-02-2100	OPEN SPACE/RECYCLE TAX PAYABLE	5,148.90	
01-02-2110	ST VRAIN SCHOOLS FEE	13,142.00	
01-02-2201	ACCOUNTS PAYABLE	(1,018.94)	
01-02-2203	NON-BOND LAND USE RETAIN FUNDS	33,237.10	
01-02-2215	OUTSTANDING PAYROLL CHECKS	45,128.01	
	TOTAL LIABILITIES		941,473.95

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
01-02-2290	FUND BALANCE - UNRESTRICTED	2,018,540.81	
	REVENUE OVER EXPENDITURES - YTD	(161,462.94)	
	BALANCE - CURRENT DATE	1,857,077.87	
	TOTAL FUND EQUITY		1,857,077.87
	TOTAL LIABILITIES AND EQUITY		2,798,551.82

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
01-10-3000 PROPERTY TAX	14,204.62	14,204.62	823.74	(13,380.88)	1724.4
01-10-3001 SPECIFIC OWNERSHIP TAX	2,982.19	2,982.19	2,388.72	(593.47)	124.8
01-10-3002 SALES TAX REV - 2.5%	5,830.41	5,830.41	5,422.32	(408.09)	107.5
01-10-3004 USE TAX REV - 2%	18,693.36	22,101.45	9,145.93	(12,955.52)	241.7
01-10-3006 FRANCHISE TAX	384.04	384.04	1,078.08	694.04	35.6
01-10-3007 HIGHWAY USERS TAX	4,518.20	4,518.20	4,729.64	211.44	95.5
01-10-3008 CIGARETTE TAX	201.28	201.28	122.60	(78.68)	164.2
01-10-3009 LODGING TAX	377.30	377.30	467.39	90.09	80.7
TOTAL TAXES	47,191.40	50,599.49	24,178.42	(26,421.07)	209.3
<u>LICENSES AND PERMITS</u>					
01-11-3100 BUSINESS LICENSES	1,325.00	4,280.00	6,748.72	2,468.72	63.4
01-11-3101 NON-BUSINESS LICENSES	.00	.00	198.14	198.14	.0
01-11-3102 LIQUOR LICENSES	.00	.00	765.13	765.13	.0
01-11-3103 PLANNING AND BUILDING REVENUE	7,852.44	25,268.19	6,046.81	(19,221.38)	417.9
01-11-3106 MMJ LICENSES	.00	1,000.00	.00	(1,000.00)	.0
01-11-3108 FLOOD PLAIN DEVELOPMENT FEES	.00	.00	171.47	171.47	.0
01-11-3109 WASTE HAULING ANNUAL LICENSE	.00	.00	170.00	170.00	.0
01-11-3112 LIQUOR APPLICATION FEE	375.00	375.00	.00	(375.00)	.0
01-11-3114 STR APPLICATION	.00	150.00	607.85	457.85	24.7
TOTAL LICENSES AND PERMITS	9,552.44	31,073.19	14,708.12	(16,365.07)	211.3
<u>INTERGOVERNMENTAL</u>					
01-12-3204 COUNTY ROAD & BRIDGE REVENUE	616.99	616.99	641.27	24.28	96.2
01-12-3207 LOCAL INTERGOVERNMENTAL	944.25	2,684.50	1,585.76	(1,098.74)	169.3
TOTAL INTERGOVERNMENTAL	1,561.24	3,301.49	2,227.03	(1,074.46)	148.3
<u>CHARGES FOR SERVICES</u>					
01-13-3300 VEHICLE CHARGING STATION	134.96	245.14	22.73	(222.41)	1078.5
01-13-3301 ECO PASS	360.00	650.00	1,066.46	416.46	61.0
TOTAL CHARGES FOR SERVICES	494.96	895.14	1,089.19	194.05	82.2
<u>FINES AND FORFEITURES</u>					
01-14-3400 MUNICIPAL COURT FINES	6,380.00	17,425.00	7,085.86	(10,339.14)	245.9
TOTAL FINES AND FORFEITURES	6,380.00	17,425.00	7,085.86	(10,339.14)	245.9

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2023

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>OTHER INCOME</u>					
01-16-3600	OTHER INCOME	787.49	2,647.85	1,203.10	(1,444.75)	220.1
01-16-3603	RENTAL INCOME	.00	19,596.34	24,834.09	5,237.75	78.9
	TOTAL OTHER INCOME	787.49	22,244.19	26,037.19	3,793.00	85.4
	<u>INVESTMENT</u>					
01-17-3500	INTEREST INCOME	5,103.36	10,309.69	276.23	(10,033.46)	3732.3
	TOTAL INVESTMENT	5,103.36	10,309.69	276.23	(10,033.46)	3732.3
	<u>TRANSFERS</u>					
01-35-3902	TRANSFER IN FROM ELECTRIC FUND	4,720.67	9,441.34	9,437.56	(3.78)	100.0
01-35-3903	TRANSFER IN FROM WATER FUND	10,074.51	20,149.02	20,140.94	(8.08)	100.0
01-35-3906	TRANSFER IN FROM STORMWATER	1,492.82	2,985.64	2,984.48	(1.16)	100.0
01-35-3908	TRANSFER IN FROM PARKS/RECR	14,320.83	28,641.66	28,630.22	(11.44)	100.0
	TOTAL TRANSFERS	30,608.83	61,217.66	61,193.20	(24.46)	100.0
	TOTAL FUND REVENUE	101,679.72	197,065.85	136,795.24	(60,270.61)	144.1

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ALLOCATED EXPENSES</u>					
01-44-4002 PAYROLL TAXES-ER WORKERS COMP	.00	5,985.00	3,177.02 (	2,807.98)	188.4
01-44-4003 EMPLOYEE INSURANCE	609.60	609.60	189.11 (	420.49)	322.4
01-44-4200 POSTAGE	2,500.00	3,670.00	1,419.97 (	2,250.03)	258.5
01-44-4201 PC, SOFTWARE & PRINTERS	3,591.00	8,106.50	5,547.19 (	2,559.31)	146.1
01-44-4202 EQUIPMENT & SMALL TOOLS	40.02	40.02	26.54 (	13.48)	150.8
01-44-4203 DUES & SUBSCRIPTIONS	1,432.92	1,432.92	796.25 (	636.67)	180.0
01-44-4250 MISCELLANEOUS	907.96	1,247.43	398.12 (	849.31)	313.3
01-44-4300 ELECTRIC/WATER/GAS	2,861.19	3,613.61	2,587.81 (	1,025.80)	139.6
01-44-4301 TELEPHONE	918.12	918.12	2,521.45	1,603.33	36.4
01-44-4501 OUTSIDE PROF SERVICE FEES	6,614.50	6,614.50	19,906.19	13,291.69	33.2
01-44-4502 OFFICE OPERATIONS	1,064.86	1,333.96	2,919.58	1,585.62	45.7
01-44-4503 SEMINARS/MEETINGS/TRAINING	.00	.00	398.12	398.12	.0
01-44-4504 TRAVEL EXPENSES	.00	.00	132.71	132.71	.0
01-44-4506 BUILDING MAINTENANCE & GROUNDS	1,758.52	1,758.52	4,777.48	3,018.96	36.8
01-44-4701 UNIFORMS	636.30	913.55	1,114.75	201.20	82.0
01-44-4702 EQUIPMENT MAINTENANCE	1,620.78	2,128.29	3,583.12	1,454.83	59.4
01-44-4703 STAFF SERVICES	.00	.00	79.62	79.62	.0
01-44-4705 PC TECHNICIAN FEES	.00	4,537.50	7,697.06	3,159.56	59.0
01-44-4706 AUDITING FEES	.00	.00	9,953.10	9,953.10	.0
01-44-4707 VEHICLE MAINTENANCE	54.72	54.72	1,791.56	1,736.84	3.1
01-44-4708 XPRESS MERCHANT FEES	1,366.81	1,433.67	1,857.91	424.24	77.2
01-44-4709 CIVICPLUS WEB FEES	791.00	8,144.29	1,008.58 (	7,135.71)	807.5
01-44-4710 GENERAL INSURANCE	.00	28,488.56	13,509.67 (	14,978.89)	210.9
01-44-4711 LMC CODIFICATION	.00	.00	663.54	663.54	.0
TOTAL ALLOCATED EXPENSES	26,768.30	81,030.76	86,056.45	5,025.69	94.2
<u>ADMINISTRATION</u>					
01-50-4000 FULL TIME SALARIES	23,812.65	44,420.77	46,682.48	2,261.71	95.2
01-50-4001 PART TIME SALARIES	1,604.38	4,124.38	.00 (	4,124.38)	.0
01-50-4002 PAYROLL TAXES - ER	1,966.33	3,756.78	3,526.92 (	229.86)	106.5
01-50-4003 EMPLOYEE INSURANCE	1,934.38	3,868.75	6,120.22	2,251.47	63.2
01-50-4004 RETIREMENT CONTRIBUTION	1,630.50	13,570.12	3,288.34 (	10,281.78)	412.7
01-50-4005 ADDITIONAL COMPENSATION	.00	.00	1,609.17	1,609.17	.0
01-50-4203 DUES & SUBSCRIPTIONS	.00	1,852.00	531.03 (	1,320.97)	348.8
01-50-4250 MISCELLANEOUS	1,627.90	1,627.90	1,070.10 (	557.80)	152.1
01-50-4501 OUTSIDE PROFESSIONAL SERVICES	.00	.00	1,609.17	1,609.17	.0
01-50-4502 OFFICE OPERATIONS	23.76	23.76	160.91	137.15	14.8
01-50-4503 SEMINARS/MEETING/TRAININGS	.00	.00	321.84	321.84	.0
01-50-4504 TRAVEL	.00	.00	160.91	160.91	.0
01-50-4704 COUNTY TREASURER'S FEE	142.04	142.04	1,477.22	1,335.18	9.6
TOTAL ADMINISTRATION	32,741.94	73,386.50	66,558.31 (	6,828.19)	110.3

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>LEGISLATIVE</u>					
01-52-4000 FULL TIME SALARIES	.00	.00	6,197.52	6,197.52	.0
01-52-4002 PAYROLL TAXES - ER	.00	.00	474.12	474.12	.0
01-52-4250 MISCELLANEOUS	703.81	703.81	11.09 (	692.72)	6346.4
01-52-4501 OUTSIDE PROF SERVICE FEES	.00	.00	.83	.83	.0
01-52-4503 SEMINARS/MEETINGS/TRAINING	.00	.00	3.33	3.33	.0
01-52-4504 TRAVEL	.00	.00	1.39	1.39	.0
01-52-4505 ADVERTISING & PUBLISHING	12.76	12.76	1.11 (	11.65)	1149.6
01-52-4700 ELECTIONS	.00	.00	12.48	12.48	.0
TOTAL LEGISLATIVE	716.57	716.57	6,701.87	5,985.30	10.7
<u>JUDICIAL</u>					
01-53-4000 FULL TIME SALARIES	.00	.00	970.78	970.78	.0
01-53-4002 PAYROLL TAXES - ER	.00	.00	74.30	74.30	.0
01-53-4003 EMPLOYEE INSURANCE	.00	.00	411.16	411.16	.0
01-53-4004 RETIREMENT CONTRIBUTION	.00	.00	48.48	48.48	.0
01-53-4250 MISCELLANEOUS	.00	.00	235.86	235.86	.0
01-53-4501 OUTSIDE PROF SERVICE FEES	554.70	554.70	766.56	211.86	72.4
01-53-4700 JUDGE'S SERVICES FEES	1,200.00	2,400.00	1,698.22 (	701.78)	141.3
TOTAL JUDICIAL	1,754.70	2,954.70	4,205.36	1,250.66	70.3
<u>PLANNING AND ZONING</u>					
01-54-4000 FULL TIME SALARIES	11,194.79	22,089.57	28,143.40	6,053.83	78.5
01-54-4002 PAYROLL TAXES - ER	836.51	1,649.47	2,152.98	503.51	76.6
01-54-4003 EMPLOYEE INSURANCE	3,118.13	6,248.65	8,684.20	2,435.55	72.0
01-54-4004 RETIREMENT CONTRIBUTION	437.92	2,307.08	1,407.10 (	899.98)	164.0
01-54-4201 PC, SOFTWARE & PRINTERS	.00	.00	109.50	109.50	.0
01-54-4203 DUES & SUBSCRIPTIONS	.00	.00	153.30	153.30	.0
01-54-4250 MISCELLANEOUS	.00	.00	109.50	109.50	.0
01-54-4501 OUTSIDE PROF SERVICE FEES	1,295.00	1,295.00	8,212.46	6,917.46	15.8
01-54-4503 SEMINARS/MEETINGS/TRAINING	.00	.00	109.50	109.50	.0
01-54-4505 ADVERTISING & PUBLISHING	.00	.00	120.45	120.45	.0
TOTAL PLANNING AND ZONING	16,882.35	33,589.77	49,202.39	15,612.62	68.3

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>HEALTH WELFARE COMMUNITY</u>					
01-55-4000 FULL TIME SALARIES	705.27	1,410.55	1,520.40	109.85	92.8
01-55-4001 PART TIME SALARIES	1,215.61	2,274.29	1,722.32	(551.97)	132.1
01-55-4002 PAYROLL TAXES - ER	150.06	287.79	249.56	(38.23)	115.3
01-55-4003 EMPLOYEE INSURANCE	59.65	119.32	135.62	16.30	88.0
01-55-4004 RETIREMENT CONTRIBUTION	47.42	310.76	75.96	(234.80)	409.1
01-55-4202 EQUIPMENT & SMALL TOOLS	.00	.00	116.30	116.30	.0
01-55-4701 CULTURAL/CONCERT SERIES	.00	200.00	581.50	381.50	34.4
01-55-4702 BRCC DISPATCH FEES	.00	.00	5,846.24	5,846.24	.0
01-55-4704 HUMANE SOCIETY	.00	.00	604.77	604.77	.0
01-55-4706 WALT SELF EXPENDITURES	507.70	570.08	697.81	127.73	81.7
01-55-4707 SENIOR PROGRAMMING	266.06	266.06	232.61	(33.45)	114.4
01-55-4708 SPRING CLEAN UP DAYS	.00	.00	755.96	755.96	.0
01-55-4709 FALL/SPRING CURBSIDE PICKUP	.00	.00	1,744.52	1,744.52	.0
01-55-4710 RTD/Z TRIPS TRANSPORTATION	944.25	944.25	2,733.08	1,788.83	34.6
01-55-4711 ZERO WASTE COVERAGE	.00	.00	58.15	58.15	.0
01-55-4712 MAIN STREET GREENSCAPE	.00	.00	3,779.80	3,779.80	.0
01-55-4713 PUBLIC ART	759.00	759.00	1,279.32	520.32	59.3
01-55-4714 CREATIVE DISTRICT	.00	.00	581.50	581.50	.0
01-55-4715 POST OFFICE EXPENDITURES	.00	.00	290.76	290.76	.0
TOTAL HEALTH WELFARE COMMUNITY	4,655.02	7,142.10	23,006.18	15,864.08	31.0
<u>ECONOMIC DEVELOPMENT</u>					
01-56-4000 FULL TIME SALARIES	1,410.56	2,821.12	3,800.82	979.70	74.2
01-56-4001 PART TIME SALARIES	1,431.25	3,293.75	6,902.74	3,608.99	47.7
01-56-4002 PAYROLL TAXES - ER	221.58	477.02	818.84	341.82	58.3
01-56-4003 EMPLOYEE INSURANCE	119.32	238.63	339.20	100.57	70.4
01-56-4004 RETIREMENT CONTRIBUTION	70.52	485.42	253.40	(232.02)	191.6
01-56-4201 PC, SOFTWARE & PRINTERS	.00	.00	139.13	139.13	.0
01-56-4203 DUES & SUBSCRIPTIONS	19.95	19.95	231.88	211.93	8.6
01-56-4250 MISCELLANEOUS EXPENSE	18.34	18.34	18.55	.21	98.9
01-56-4501 OUTSIDE PROF SERVICE FEES	1,000.00	1,000.00	3,060.72	2,060.72	32.7
01-56-4503 SEMINARS/MEETINGS/TRAINING	.00	.00	102.02	102.02	.0
01-56-4505 ADVERTISING & PUBLISHING	.00	816.00	1,762.23	946.23	46.3
01-56-4700 MAIN STREET INITIATIVES	.00	.00	166.95	166.95	.0
01-56-4701 LYONS REDSTONE MUSEUM	.00	.00	1,576.73	1,576.73	.0
01-56-4702 ECONOMIC DEV GRANT	1,484.00	1,484.00	278.25	(1,205.75)	533.3
TOTAL ECONOMIC DEVELOPMENT	5,775.52	10,654.23	19,451.46	8,797.23	54.8

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>BUILDING INSPECTION</u>					
01-57-4000 FULL TIME SALARIES	2,933.61	5,367.21	5,271.06	(96.15)	101.8
01-57-4002 PAYROLL TAXES - ER	224.27	411.85	403.18	(8.67)	102.2
01-57-4003 EMPLOYEE INSURANCE	261.83	523.66	606.42	82.76	86.4
01-57-4004 RETIREMENT CONTRIBUTION	121.68	243.35	263.56	20.21	92.3
01-57-4250 MISCELLANEOUS	.00	.00	12.25	12.25	.0
01-57-4501 OUTSIDE PROF SERVICE FEES	175.00	175.00	1,225.48	1,050.48	14.3
01-57-4503 SEMINARS/MEETINGS/TRAINING	.00	.00	40.85	40.85	.0
TOTAL BUILDING INSPECTION	3,716.39	6,721.07	7,822.80	1,101.73	85.9
<u>POLICE</u>					
01-58-4501 OUTSIDE PROF SERVICE FEES	69,282.00	69,290.00	63,173.72	(6,116.28)	109.7
01-58-4502 OFFICE OPERATIONS	.00	.00	227.98	227.98	.0
01-58-4506 BLDG MAINT & GROUNDS	12.72	12.72	1,519.87	1,507.15	.8
01-58-4700 EXTRA DUTY TRAFFIC & FESTIVALS	.00	.00	9,879.21	9,879.21	.0
TOTAL POLICE	69,294.72	69,302.72	74,800.78	5,498.06	92.7
<u>STREETS</u>					
01-59-4000 FULL TIME SALARIES	9,327.24	19,162.24	20,358.52	1,196.28	94.1
01-59-4001 PART TIME SALARIES	1,797.30	3,017.30	3,706.18	688.88	81.4
01-59-4002 PAYROLL TAXES - ER	858.15	1,709.19	1,840.94	131.75	92.8
01-59-4003 EMPLOYEE INSURANCE	1,153.17	2,306.29	5,101.12	2,794.83	45.2
01-59-4004 RETIREMENT CONTRIBUTION	422.33	3,385.09	1,027.42	(2,357.67)	329.5
01-59-4202 EQUIPMENT & SMALL TOOLS	61.20	61.20	478.18	416.98	12.8
01-59-4250 MISCELLANEOUS	1,484.00	1,760.50	204.93	(1,555.57)	859.1
01-59-4300 STREET LIGHTING - ELECTRICITY	873.09	1,800.94	2,049.33	248.39	87.9
01-59-4318 GRAFFITI REMOVAL	.00	.00	614.80	614.80	.0
01-59-4501 OUTSIDE PROFESSIONAL SERVICES	8,500.00	8,500.00	4,781.78	(3,718.22)	177.8
01-59-4503 SEMINARS/MEETINGS/TRAINING	.00	.00	204.93	204.93	.0
01-59-4700 GASOLINE, OIL, ETC.	1,259.01	1,259.01	956.36	(302.65)	131.7
01-59-4701 HOLIDAY LIGHTS & DECORATIONS	520.56	520.56	444.02	(76.54)	117.2
01-59-4702 STREET SIGNS	.00	.00	478.18	478.18	.0
01-59-4703 STREET MAINTENANCE	1,227.12	1,227.12	3,210.62	1,983.50	38.2
01-59-4704 ROADBASE, PATCH, & REPAIR	.00	.00	11,612.90	11,612.90	.0
01-59-4706 TREE TRIMMING	.00	1,950.00	1,844.40	(105.60)	105.7
01-59-4709 TRASH REMOVAL	541.05	541.05	662.62	121.57	81.7
01-59-4710 STREET LIGHT MAINTENANCE	.00	.00	1,707.78	1,707.78	.0
01-59-4711 FLAG MAINTENANCE	.00	.00	170.78	170.78	.0
01-59-4713 EQUIPMENT MAINTENANCE	.00	.00	519.16	519.16	.0
TOTAL STREETS	28,024.22	47,200.49	61,974.95	14,774.46	76.2

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2023

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>VISITORS CENTER</u>					
01-60-4001	PART TIME SALARIES	176.15	350.05	566.44	216.39	61.8
01-60-4002	PAYROLL TAXES - ER	13.82	27.47	43.32	15.85	63.4
01-60-4004	RETIREMENT CONTRIBUTION	1.76	10.97	.00	(10.97)	.0
01-60-4250	MISCELLANEOUS	.00	.00	248.54	248.54	.0
01-60-4300	UTILITY SERVICE	162.39	383.05	231.98	(151.07)	165.1
01-60-4512	BLDG MAINT & GROUNDS	.00	.00	364.53	364.53	.0
	TOTAL VISITORS CENTER	354.12	771.54	1,454.81	683.27	53.0
	<u>CAPITAL</u>					
01-66-6000	CAPITAL PURCHASES	4,225.00	4,225.00	.00	(4,225.00)	.0
	TOTAL CAPITAL	4,225.00	4,225.00	.00	(4,225.00)	.0
	<u>TRANSFERS</u>					
01-80-8020	TRANSFER OUT TO CAPITAL PROJ	10,416.67	20,833.34	20,825.00	(8.34)	100.0
	TOTAL TRANSFERS	10,416.67	20,833.34	20,825.00	(8.34)	100.0
	TOTAL FUND EXPENDITURES	205,325.52	358,528.79	422,060.36	63,531.57	85.0
	NET REVENUE OVER EXPENDITURES	(103,645.80)	(161,462.94)	(285,265.12)	(123,802.18)	(56.6)

TOWN OF LYONS
BALANCE SHEET
FEBRUARY 28, 2023

ELECTRIC FUND

ASSETS

02-01-1005	CASH AND CASH EQUIVALENTS	1,074,667.30	
02-01-1108	INVENTORY	31,500.00	
02-01-1110	LAND & WATER RIGHTS	49,215.00	
02-01-1113	SYSTEM FIXED ASSETS	3,925,560.79	
02-01-1114	ACCUM DEPREC - SYSTEM	(1,581,305.02)	
02-01-1115	PLANT & EQUIP FIXED ASSETS	59,880.89	
02-01-1116	ACCUM DEPREC-PLANT & EQUIPMENT	(38,035.46)	
02-01-1200	A/R - MISCELLANEOUS	3,754.86	
02-01-1201	CASH CLEARING - UTILITIES	(226.25)	
02-01-1220	A/R - UTILITY BILLING	153,080.76	
	TOTAL ASSETS		3,678,092.87

LIABILITIES AND EQUITY

LIABILITIES

02-02-2004	METER DEPOSITS PAYABLE	7,700.00	
02-02-2005	SALES TAX PAYABLE	9,788.23	
02-02-2010	ACCRUED INTEREST PAYABLE	3,736.17	
02-02-2017	COMPENSATION FOR ABSENCES	10,412.72	
02-02-2022	BONDS PAYABLE	146,404.06	
02-02-2024	ELEC REV REF BONDS SERIES 2019	184,710.49	
02-02-2201	A/P - GENERAL FUND	(11,141.63)	
	TOTAL LIABILITIES		351,610.04

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
02-02-2290	FUND BALANCE/RETAINED EARNINGS	3,194,520.91	
	REVENUE OVER EXPENDITURES - YTD	131,961.92	
	BALANCE - CURRENT DATE	3,326,482.83	
	TOTAL FUND EQUITY		3,326,482.83
	TOTAL LIABILITIES AND EQUITY		3,678,092.87

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2023

ELECTRIC FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>CHARGES FOR SVCIES</u>					
02-13-3300	RESIDENTIAL ELECTRIC SALES	101,352.48	193,223.73	201,305.96	8,082.23	96.0
02-13-3302	NON-TAXABLE ELECTRIC SALES	12,915.39	23,745.01	24,539.19	794.18	96.8
02-13-3303	NON-RESIDENTIAL ELECTRIC SALES	26,946.71	51,558.32	53,771.62	2,213.30	95.9
02-13-3306	ELECTRIC SURCHARGE	270.00	540.00	.00	(540.00)	.0
	TOTAL CHARGES FOR SVCIES	141,484.58	269,067.06	279,616.77	10,549.71	96.2
	<u>INVESTMENT</u>					
02-17-3500	INTEREST INCOME	2,629.00	5,311.05	155.96	(5,155.09)	3405.4
	TOTAL INVESTMENT	2,629.00	5,311.05	155.96	(5,155.09)	3405.4
	<u>OTHER INCOME</u>					
02-18-3600	OTHER INCOME	368.00	368.00	7,719.73	7,351.73	4.8
	TOTAL OTHER INCOME	368.00	368.00	7,719.73	7,351.73	4.8
	TOTAL FUND REVENUE	144,481.58	274,746.11	287,492.46	12,746.35	95.6

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2023

ELECTRIC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATION</u>					
02-50-4000 FULL TIME SALARIES	10,314.27	20,078.66	19,377.58	(701.08)	103.6
02-50-4002 PAYROLL TAXES - ER	787.96	1,533.53	1,469.74	(63.79)	104.3
02-50-4003 EMPLOYEE INS - ER	1,571.42	3,142.85	3,895.28	752.43	80.7
02-50-4004 RETIREMENT CONTRIBUTION - ER	601.77	4,112.31	1,173.04	(2,939.27)	350.6
02-50-4201 PC, SOFTWARE & PRINTERS	.00	.00	1,978.64	1,978.64	.0
02-50-4203 DUES & SUBSCRIPTIONS	567.14	567.14	329.78	(237.36)	172.0
02-50-4250 MISCELLANEOUS EXPENSE	.00	.00	164.89	164.89	.0
02-50-4501 OUTSIDE PROF SERVICE FEES	.00	.00	1,236.65	1,236.65	.0
02-50-4503 SEMINARS/MEETINGS	.00	.00	164.89	164.89	.0
02-50-4504 TRAVEL EXPENSES	.00	.00	164.89	164.89	.0
TOTAL ADMINISTRATION	13,842.56	29,434.49	29,955.38	520.89	98.3
<u>MAINTENANCE</u>					
02-65-4000 FULL TIME SALARIES	2,485.00	5,127.76	6,388.62	1,260.86	80.3
02-65-4002 PAYROLL TAXES - ER	189.62	391.34	488.80	97.46	80.1
02-65-4003 EMPLOYEE INS - ER	411.93	823.84	1,330.30	506.46	61.9
02-65-4004 RETIREMENT CONTRIBUTION - ER	108.68	987.42	274.06	(713.36)	360.3
02-65-4251 MAINTENANCE & SUPPLIES	.00	.00	1,715.44	1,715.44	.0
02-65-4252 GASOLINE, OIL, ETC.	193.70	193.70	214.43	20.73	90.3
02-65-4253 TRANSFORMERS	.00	.00	428.86	428.86	.0
02-65-4254 METERS:REPLACMNTS,SOCKETS,TEST	2,696.00	2,696.00	128.66	(2,567.34)	2095.5
02-65-4300 UTILITIES	2.17	5.33	.00	(5.33)	.0
02-65-4501 OUTSIDE PROF SERVICE FEES	3,558.61	4,094.61	6,004.05	1,909.44	68.2
02-65-4550 ELECTRIC POWER-MEAN & WAPA	89,588.36	89,588.36	85,772.11	(3,816.25)	104.5
02-65-4551 SUBSTATION MAINT & SUPPLIES	.00	.00	428.86	428.86	.0
02-65-4552 TREE TRIMMING	.00	.00	1,286.58	1,286.58	.0
TOTAL MAINTENANCE	99,234.07	103,908.36	104,460.77	552.41	99.5
<u>TRANSFERS</u>					
02-80-8001 EF'S SHARE ALLOC EXP'S FROM GF	4,720.67	9,441.34	9,437.56	(3.78)	100.0
TOTAL TRANSFERS	4,720.67	9,441.34	9,437.56	(3.78)	100.0
TOTAL FUND EXPENDITURES	117,797.30	142,784.19	143,853.71	1,069.52	99.3
NET REVENUE OVER EXPENDITURES	26,684.28	131,961.92	143,638.75	11,676.83	91.9

TOWN OF LYONS
BALANCE SHEET
FEBRUARY 28, 2023

WATER/SEWER FUND

ASSETS

03-01-1005	CASH AND CASH EQUIVALENTS	1,569,522.12	
03-01-1015	DUE FROM OTHER FUNDS	(612.00)	
03-01-1110	LAND & WATER RIGHTS	2,066,844.40	
03-01-1113	SYSTEM FIXED ASSETS	23,841,427.80	
03-01-1114	ACCUM DEPREC - SYSTEM	(6,180,513.53)	
03-01-1115	PLANT & EQUIP FIXED ASSETS	182,277.49	
03-01-1116	ACCUM DEPREC-PLANT & EQUIPMENT	(132,813.15)	
03-01-1117	EQUIPMENT	245,566.10	
03-01-1118	EQUIPMENT-ACCUM DEPRECIATION	(134,730.63)	
03-01-1119	IMPROVEMENTS	2,166,374.48	
03-01-1120	IMPROVEMENTS-ACCUM DEPRE	(1,333,642.18)	
03-01-1125	CONSTRUCTION IN PROGRESS	649,149.99	
03-01-1200	A/R - MISCELLANEOUS	777.62	
03-01-1220	A/R - UTILITY BILLING	138,225.17	
	TOTAL ASSETS		<u>23,077,853.68</u>

LIABILITIES AND EQUITY

LIABILITIES

03-02-2009	ACCRUED INTEREST PAYABLE	23,916.56	
03-02-2017	COMPENSATION FOR ABSENCES	21,029.27	
03-02-2018	CWRPDA 2003 LOAN PAYABLE	855,616.06	
03-02-2019	WWTP SRF LOAN PAYABLE	3,588,011.23	
03-02-2026	LONGMONT TAP FEE IGA	11,540.00	
03-02-2200	A/P - MISCELLANEOUS	437,659.00	
03-02-2201	A/P - GENERAL FUND	24,638.95	
	TOTAL LIABILITIES		4,962,411.07

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
03-02-2290	FUND BALANCE/RETAINED EARNINGS	18,218,733.92	
	REVENUE OVER EXPENDITURES - YTD	(103,291.31)	
	BALANCE - CURRENT DATE	18,115,442.61	
	TOTAL FUND EQUITY		<u>18,115,442.61</u>
	TOTAL LIABILITIES AND EQUITY		<u>23,077,853.68</u>

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2023

WATER/SEWER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>CHARGES FOR SERVICES - WATER</u>					
03-16-3300	METERED WATER SALES	55,661.18	109,705.55	96,022.08	(13,683.47)	114.3
03-16-3302	PIPE WATER SALES RENTAL	1,047.76	1,731.06	1,639.57	(91.49)	105.6
03-16-3303	WATER METER SALES	1,787.27	6,321.41	1,727.10	(4,594.31)	366.0
	TOTAL CHARGES FOR SERVICES - WATER	58,496.21	117,758.02	99,388.75	(18,369.27)	118.5
	<u>INVESTMENT - WATER</u>					
03-17-3500	INTEREST INCOME	4,330.12	8,747.62	314.18	(8,433.44)	2784.3
	TOTAL INVESTMENT - WATER	4,330.12	8,747.62	314.18	(8,433.44)	2784.3
	<u>OTHER INCOME - WATER</u>					
03-18-3600	OTHER INCOME	.00	2,733.40	743.23	(1,990.17)	367.8
	TOTAL OTHER INCOME - WATER	.00	2,733.40	743.23	(1,990.17)	367.8
	<u>CHARGES FOR SERVICES-SEWER</u>					
03-26-3300	SANITATION USERS' FEE	69,528.32	137,515.52	128,230.74	(9,284.78)	107.2
	TOTAL CHARGES FOR SERVICES-SEWER	69,528.32	137,515.52	128,230.74	(9,284.78)	107.2
	TOTAL FUND REVENUE	132,354.65	266,754.56	228,676.90	(38,077.66)	116.7

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2023

WATER/SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATION - WATER</u>					
03-50-4000 FULL TIME SALARIES	10,878.82	20,834.62	21,434.58	599.96	97.2
03-50-4002 PAYROLL TAXES - ER	832.44	1,593.19	1,620.86	27.67	98.3
03-50-4003 EMPLOYEE INS - ER	1,559.08	3,118.18	4,109.02	990.84	75.9
03-50-4004 RETIREMENT CONTRIBUTION - ER	623.61	4,110.03	1,259.32	(2,850.71)	326.4
03-50-4201 PC, SOFTWARE & PRINTERS	360.00	360.00	74.95	(285.05)	480.3
03-50-4203 DUES & SUBSCRIPTIONS	.00	.00	92.93	92.93	.0
03-50-4250 MISCELLANEOUS	.00	.00	74.95	74.95	.0
03-50-4501 OUTSIDE PROF SERVICE FEES	6,020.00	6,020.00	1,498.89	(4,521.11)	401.6
TOTAL ADMINISTRATION - WATER	20,273.95	36,036.02	30,165.50	(5,870.52)	119.5
<u>TREATMENT - WATER</u>					
03-52-4300 ELECTRIC/WATER/GAS	55.40	55.40	47.63	(7.77)	116.3
03-52-4301 TELEPHONE SERVICE	466.41	466.41	272.16	(194.25)	171.4
03-52-4550 LONGMONT WATER SERVICES	14,920.43	14,920.43	24,834.97	9,914.54	60.1
TOTAL TREATMENT - WATER	15,442.24	15,442.24	25,154.76	9,712.52	61.4
<u>DISTRIBUTION - WATER</u>					
03-53-4000 FULL TIME SALARIES	2,269.58	4,908.30	5,482.30	574.00	89.5
03-53-4002 PAYROLL TAXES - ER	172.02	372.65	419.34	46.69	88.9
03-53-4003 EMPLOYEE INS - ER	460.89	921.78	1,441.76	519.98	63.9
03-53-4004 RETIREMENT CONTRIBUTION - ER	104.39	981.05	274.06	(706.99)	358.0
03-53-4250 BUILDING MAINTENANCE	.00	.00	145.54	145.54	.0
03-53-4251 MAINTENANCE & SUPPLIES	.00	.00	727.70	727.70	.0
03-53-4252 GASOLINE, OIL, ETC.	96.84	96.84	174.65	77.81	55.5
03-53-4253 CHEMICALS, LAB & LAB SUPPLIES	377.60	377.60	363.85	(13.75)	103.8
03-53-4256 WATER METERS & METER PARTS	.00	4,657.41	1,455.40	(3,202.01)	320.0
03-53-4258 WATER ASSESSMENTS & STORAGE	.00	18,855.15	4,075.12	(14,780.03)	462.7
03-53-4300 ELECTRIC/WATER/GAS	2,486.73	2,654.73	4,657.27	2,002.54	57.0
03-53-4301 TELEPHONE SERVICE	40.01	40.01	218.31	178.30	18.3
03-53-4501 OUTSIDE PROF SERVICE FEES	33.11	33.11	727.70	694.59	4.6
03-53-4550 LINE & VALVE REPAIRS	.00	.00	1,455.40	1,455.40	.0
03-53-4551 HIGH SERV PUMP STATION MAINT	.00	.00	436.62	436.62	.0
03-53-4552 HYDRANT REPAIRS	.00	.00	363.85	363.85	.0
TOTAL DISTRIBUTION - WATER	6,041.17	33,898.63	22,418.87	(11,479.76)	151.2

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2023

WATER/SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATION - SEWER</u>					
03-60-4000 FULL TIME SALARIES	11,395.39	21,867.81	22,620.62	752.81	96.7
03-60-4002 PAYROLL TAXES - ER	871.89	1,672.08	1,711.48	39.40	97.7
03-60-4003 EMPLOYEE INS - ER	1,638.75	3,277.47	4,320.78	1,043.31	75.9
03-60-4004 RETIREMENT CONTRIBUTION - ER	701.13	5,045.17	1,437.26	(3,607.91)	351.0
03-60-4201 PC SOFTWARE & PRINTERS	360.00	360.00	.00	(360.00)	.0
03-60-4501 OUTSIDE PROF SERVICE FEES	34,382.15	34,382.15	20,848.53	(13,533.62)	164.9
03-60-4502 OFFICE OPERATIONS	89.10	89.10	.00	(89.10)	.0
TOTAL ADMINISTRATION - SEWER	49,438.41	66,693.78	50,938.67	(15,755.11)	130.9
<u>TREATMENT - SEWER</u>					
03-62-4201 PC, SOFTWARE & PRINTERS	.00	.00	62.96	62.96	.0
03-62-4250 MISCELLANEOUS	.00	.00	78.70	78.70	.0
03-62-4251 MAINTENANCE & SUPPLIES	4,325.53	4,325.53	1,967.59	(2,357.94)	219.8
03-62-4253 CHEMICALS,LAB & LAB SUPPLIES	3,878.10	7,017.52	3,935.17	(3,082.35)	178.3
03-62-4300 ELECTRIC/WATER/GAS	7,105.27	13,489.89	5,273.13	(8,216.76)	255.8
03-62-4301 TELEPHONE SERVICE	27.00	143.10	236.11	93.01	60.6
03-62-4501 OUTSIDE PROF SERVICE FEES	10,877.11	10,877.11	12,749.96	1,872.85	85.3
03-62-4550 SLUDGE DISPOSAL	3,407.44	3,407.44	3,541.65	134.21	96.2
TOTAL TREATMENT - SEWER	29,620.45	39,260.59	27,845.27	(11,415.32)	141.0
<u>DISTRIBUTION - SEWER</u>					
03-64-4000 FULL TIME SALARIES	2,050.79	4,298.30	5,589.60	1,291.30	76.9
03-64-4002 PAYROLL TAXES - ER	155.90	326.97	427.66	100.69	76.5
03-64-4003 EMPLOYEE INS - ER	380.10	760.22	1,258.16	497.94	60.4
03-64-4004 RETIREMENT CONTRIBUTION - ER	91.08	825.03	234.24	(590.79)	352.2
03-64-4252 GASOLINE, OIL, ETC.	96.84	96.84	.00	(96.84)	.0
03-64-4257 DISCHARGE PERMIT	.00	.00	429.78	429.78	.0
03-64-4501 OUTSIDE PROF SERVICE FEES	.00	.00	5,235.49	5,235.49	.0
03-64-4550 LINE REPAIRS & CLEANING	.00	.00	2,344.26	2,344.26	.0
03-64-4551 LIFT STATION PARTS & MAINT	458.94	1,266.94	4,688.50	3,421.56	27.0
TOTAL DISTRIBUTION - SEWER	3,233.65	7,574.30	20,207.69	12,633.39	37.5
<u>DEBT</u>					
03-70-7002 CWRPDA 03 LOAN PRINCIPAL	.00	140,921.45	142,602.70	1,681.25	98.8
03-70-7003 CWRPDA 03 LOAN INTEREST	.00	10,069.84	8,388.59	(1,681.25)	120.0
TOTAL DEBT	.00	150,991.29	150,991.29	.00	100.0

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2023

WATER/SEWER FUND

		<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
	<u>TRANSFERS</u>					
03-80-8001	WF'S SHARE OF ALLOCATED EXP	10,074.51	20,149.02	20,140.94	(8.08)	100.0
	TOTAL TRANSFERS	10,074.51	20,149.02	20,140.94	(8.08)	100.0
	TOTAL FUND EXPENDITURES	134,124.38	370,045.87	347,862.99	(22,182.88)	106.4
	NET REVENUE OVER EXPENDITURES	(1,769.73)	(103,291.31)	(119,186.09)	(15,894.78)	(86.7)

TOWN OF LYONS
BALANCE SHEET
FEBRUARY 28, 2023

STORM WATER

ASSETS

06-01-1005	CASH AND CASH EQUIVALENTS	238,321.58	
06-01-1113	SYSTEM FIXED ASSETS	1,710,835.45	
06-01-1114	ACCUM DEPRECIATION - SYSTEM	(287,604.45)	
06-01-1117	EQUIPMENT	4,818.70	
06-01-1118	ACCUM DEPREC - EQUIPMENT	(1,399.23)	
06-01-1220	A/R - UTILITY BILLING	10,868.62	
	TOTAL ASSETS		1,675,840.67

LIABILITIES AND EQUITY

LIABILITIES

06-02-2017	COMPENSATION FOR ABSENCES	1,723.42	
06-02-2202	RETAINAGE PAYABLE	1,177.65	
	TOTAL LIABILITIES		2,901.07

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
06-02-2290	FUND BALANCE/RETAINED EARNINGS	1,668,511.01	
	REVENUE OVER EXPENDITURES - YTD	4,428.59	
	BALANCE - CURRENT DATE	1,672,939.60	
	TOTAL FUND EQUITY		1,672,939.60
	TOTAL LIABILITIES AND EQUITY		1,675,840.67

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2023

STORM WATER

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>CHARGES FOR SERVICES</u>					
06-13-3300	STORMWATER DRAINAGE FEES	9,720.72	19,441.37	17,360.73	(2,080.64)	112.0
	TOTAL CHARGES FOR SERVICES	9,720.72	19,441.37	17,360.73	(2,080.64)	112.0
	<u>INVESTMENT</u>					
06-17-3500	INTEREST INCOME	618.59	1,249.66	28.93	(1,220.73)	4319.6
	TOTAL INVESTMENT	618.59	1,249.66	28.93	(1,220.73)	4319.6
	TOTAL FUND REVENUE	10,339.31	20,691.03	17,389.66	(3,301.37)	119.0

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2023

STORM WATER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATION</u>					
06-50-4000 FULL TIME SALARIES	3,076.30	9,289.51	6,024.42	(3,265.09)	154.2
06-50-4002 PAYROLL TAXES - ER	235.32	716.93	448.16	(268.77)	160.0
06-50-4003 EMPLOYEE INSURANCE	459.63	919.27	1,134.22	214.95	81.1
06-50-4004 RETIREMENT CONTRIBUTION	152.76	353.68	268.22	(85.46)	131.9
06-50-4501 OUTSIDE PROFESSIONAL SERVICES	.00	.00	672.62	672.62	.0
06-50-4502 OFFICE OPERATIONS	.00	.00	201.78	201.78	.0
TOTAL ADMINISTRATION	3,924.01	11,279.39	8,749.42	(2,529.97)	128.9
<u>TRANSMISSION</u>					
06-65-4000 FULL TIME SALARIES	605.41	1,324.65	1,726.48	401.83	76.7
06-65-4002 PAYROLL TAXES - ER	45.71	100.28	132.12	31.84	75.9
06-65-4003 EMPLOYEE INSURANCE	135.29	270.60	504.64	234.04	53.6
06-65-4004 RETIREMENT CONTRIBUTION	30.28	301.88	86.30	(215.58)	349.8
06-65-4251 MAINTENANCE & SUPPLIES	.00	.00	93.68	93.68	.0
06-65-4501 OUTSIDE PROFESSIONAL SERVICES	.00	.00	1,873.60	1,873.60	.0
06-65-4503 SEMINARS/MEETINGS	.00	.00	31.22	31.22	.0
06-65-4504 TRAVEL EXPENSES	.00	.00	18.73	18.73	.0
TOTAL TRANSMISSION	816.69	1,997.41	4,466.77	2,469.36	44.7
<u>TRANSFERS</u>					
06-80-8001 STORMWATER SHARE OF ALLOCATED	1,492.82	2,985.64	2,984.48	(1.16)	100.0
TOTAL TRANSFERS	1,492.82	2,985.64	2,984.48	(1.16)	100.0
TOTAL FUND EXPENDITURES	6,233.52	16,262.44	16,200.67	(61.77)	100.4
NET REVENUE OVER EXPENDITURES	4,105.79	4,428.59	1,188.99	(3,239.60)	372.5

TOWN OF LYONS
BALANCE SHEET
FEBRUARY 28, 2023

CONSERVATION TRUST

ASSETS

07-01-1001	BANK OF THE WEST - CTF		47,681.94	
			<u>47,681.94</u>	
	TOTAL ASSETS			<u>47,681.94</u>

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:			
07-02-2290	FUND BALANCE/RETAINED EARNINGS	47,325.50		
	REVENUE OVER EXPENDITURES - YTD	356.44		
		<u>47,681.94</u>		
	BALANCE - CURRENT DATE		<u>47,681.94</u>	
	TOTAL FUND EQUITY			<u>47,681.94</u>
	TOTAL LIABILITIES AND EQUITY			<u>47,681.94</u>

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2023

CONSERVATION TRUST

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>INVESTMENT</u>					
07-17-3500	INTEREST INCOME	172.95	356.44	76.82	(279.62)	464.0
	TOTAL INVESTMENT	172.95	356.44	76.82	(279.62)	464.0
	TOTAL FUND REVENUE	172.95	356.44	76.82	(279.62)	464.0
	NET REVENUE OVER EXPENDITURES	172.95	356.44	76.82	(279.62)	464.0

TOWN OF LYONS
BALANCE SHEET
FEBRUARY 28, 2023

PARKS AND RECREATION FUND

ASSETS

08-01-1005	CASH AND CASH EQUIVALENTS	994,862.99	
08-01-1015	DUE FROM OTHER FUNDS	(2,179.56)	
08-01-1101	PETTY CASH - SHOWER	400.00	
	TOTAL ASSETS		993,083.43

LIABILITIES AND EQUITY

LIABILITIES

08-02-2005	CAMPING SALES TAX PAYABLE	4,400.52	
08-02-2201	A/P - GENERAL FUND	(3,649.42)	
08-02-2230	DEFERRED REVENUES	3,000.00	
	TOTAL LIABILITIES		3,751.10

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
08-02-2290	FUND BALANCE/RETAINED EARNINGS	953,196.96	
	REVENUE OVER EXPENDITURES - YTD	36,135.37	
	BALANCE - CURRENT DATE	989,332.33	
	TOTAL FUND EQUITY		989,332.33
	TOTAL LIABILITIES AND EQUITY		993,083.43

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2023

PARKS AND RECREATION FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
08-10-3002 SALES TAX: MEADOW PARK - 1%	.00	.00	1,943.85	1,943.85	.0
08-10-3004 USE TAX: MEADOW PARK - 1%	9,250.35	10,954.40	4,518.13	(6,436.27)	242.5
08-10-3010 HOME ADDITIONS FEE - PARKS	1.27	1.27	318.10	316.83	.4
TOTAL TAXES	9,251.62	10,955.67	6,780.08	(4,175.59)	161.6
<u>CHARGES FOR SERVICES</u>					
08-13-3350 CAMPING REVENUES	23,277.76	124,512.87	98,507.91	(26,004.96)	126.4
08-13-3351 SHELTER HOUSE REVENUES	4,075.00	8,770.00	5,119.67	(3,650.33)	171.3
08-13-3352 PARKING FEES: LMJ PARK	444.00	933.00	984.79	51.79	94.7
08-13-3353 DOG PARK FEES	.00	80.00	52.39	(27.61)	152.7
08-13-3354 SPECIAL EVNT/LG GROUP PERMITS	.00	.00	572.16	572.16	.0
08-13-3355 PARKING FEE: BOHN PARK	429.00	567.00	1,249.45	682.45	45.4
08-13-3359 PARKING FEE: BLACK BEAR HOLE	57.00	100.00	513.47	413.47	19.5
08-13-3360 PARKING FEE: 2ND AVE	.00	.00	496.36	496.36	.0
08-13-3370 RECR PROGRAM REVENUES	5,523.00	6,317.00	3,159.33	(3,157.67)	200.0
08-13-3384 PARADE OF LIGHTS REVENUE	.00	.00	825.93	825.93	.0
TOTAL CHARGES FOR SERVICES	33,805.76	141,279.87	111,481.46	(29,798.41)	126.7
<u>INVESTMENT</u>					
08-17-3500 INTEREST INCOME	2,783.65	5,623.47	224.52	(5,398.95)	2504.7
TOTAL INVESTMENT	2,783.65	5,623.47	224.52	(5,398.95)	2504.7
<u>OTHER INCOME</u>					
08-21-3400 OTHER INCOME	.04	.04	249.90	249.86	.0
TOTAL OTHER INCOME	.04	.04	249.90	249.86	.0
<u>SOURCE 23</u>					
08-23-3802 SENIOR PROGRAM REVENUE	.00	.00	83.30	83.30	.0
TOTAL SOURCE 23	.00	.00	83.30	83.30	.0
TOTAL FUND REVENUE	45,841.07	157,859.05	118,819.26	(39,039.79)	132.9

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2023

PARKS AND RECREATION FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATION</u>					
08-50-4000 FULL TIME SALARIES	7,919.85	14,477.38	31,771.96	17,294.58	45.6
08-50-4002 PAYROLL TAXES - ER	616.09	1,125.70	2,411.54	1,285.84	46.7
08-50-4003 EMPLOYEE INS - ER	403.72	807.45	4,311.94	3,504.49	18.7
08-50-4004 RETIREMENT CONTRIBUTION - ER	489.03	4,232.29	1,812.10	(2,420.19)	233.6
08-50-4008 OFFICE OPERATIONS	89.10	178.20	127.25	(50.95)	140.0
08-50-4201 PC, SOFTWARE & PRINTERS	.00	.00	318.11	318.11	.0
08-50-4203 DUES & SUBSCRIPTIONS	490.00	670.00	99.98	(570.02)	670.1
08-50-4301 TELEPHONE SERVICE	102.86	102.86	518.07	415.21	19.9
08-50-4501 OUTSIDE PROF SERVICE FEES	.00	.00	545.35	545.35	.0
08-50-4503 SEMINARS/MEETINGS	.00	.00	499.90	499.90	.0
08-50-4505 ADVERTISING & PUBLISHING	.00	.00	363.56	363.56	.0
TOTAL ADMINISTRATION	10,110.65	21,593.88	42,779.76	21,185.88	50.5
<u>SPECIAL EVENTS</u>					
08-55-4551 SPECIAL EVENTS EXPENSE	446.89	481.89	2,272.26	1,790.37	21.2
08-55-4552 PARADE OF LIGHTS EXPENSES	582.91	582.91	1,636.03	1,053.12	35.6
TOTAL SPECIAL EVENTS	1,029.80	1,064.80	3,908.29	2,843.49	27.2
<u>PARKS</u>					
08-60-4000 FULL TIME SALARIES	13,170.67	30,713.85	26,250.32	(4,463.53)	117.0
08-60-4001 PART TIME SALARIES	4,281.03	7,898.29	16,915.06	9,016.77	46.7
08-60-4002 PAYROLL TAXES - ER	1,350.58	2,988.98	3,302.18	313.20	90.5
08-60-4003 EMPLOYEE INS - ER	1,672.38	3,344.77	6,531.56	3,186.79	51.2
08-60-4004 RETIREMENT CONTRIBUTION - ER	657.61	4,898.97	1,228.34	(3,670.63)	398.8
08-60-4023 PARKS WIFI	251.30	502.60	278.24	(224.36)	180.6
08-60-4201 PC, SOFTWARE & PRINTERS	.00	.00	119.25	119.25	.0
08-60-4202 EQUIP & SMALL TOOLS	.00	.00	248.43	248.43	.0
08-60-4250 MISCELLANEOUS EXPENSE	78.00	354.50	149.06	(205.44)	237.8
08-60-4251 MAINTENANCE & SUPPLIES	617.57	1,117.57	7,452.78	6,335.21	15.0
08-60-4252 GASOLINE, OIL, ETC.	290.54	290.54	377.61	87.07	76.9
08-60-4253 PARK SIGNAGE	759.00	759.00	149.06	(609.94)	509.2
08-60-4300 ELECTRIC/WATER/GAS	1,635.55	3,528.22	4,089.10	560.88	86.3
08-60-4501 OUTSIDE PROF SERVICE FEES	90.00	90.00	4,968.52	4,878.52	1.8
08-60-4512 BLDG MAINT & GROUNDS	800.00	800.00	5,962.22	5,162.22	13.4
08-60-4550 RIVER COURSE MAINT	.00	.00	447.17	447.17	.0
08-60-4551 TREE MAINTENANCE	3,000.00	3,000.00	1,540.24	(1,459.76)	194.8
08-60-4552 RECREATION PROGRAMING	1,392.00	2,987.00	1,738.98	(1,248.02)	171.8
08-60-4553 KIOSK TRANSACTION FEES	446.23	719.47	1,043.39	323.92	69.0
08-60-4554 SANITARY SRVS-TRASH,PORTAJ:PRF	1,619.95	1,784.58	3,328.91	1,544.33	53.6
TOTAL PARKS	32,112.41	65,778.34	86,120.42	20,342.08	76.4

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2023

PARKS AND RECREATION FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>CAPITAL</u>					
08-66-6000	CAPITAL PURCHASES	4,225.00	4,225.00	.00	(4,225.00)	.0
	TOTAL CAPITAL	4,225.00	4,225.00	.00	(4,225.00)	.0
	<u>DEPARTMENT 70</u>					
08-70-4050	BASEBALL SOFTBALL EXPENSE	420.00	420.00	645.91	225.91	65.0
	TOTAL DEPARTMENT 70	420.00	420.00	645.91	225.91	65.0
	<u>TRANSFERS</u>					
08-80-8001	PRF'S SHARE ALLOC EXP FROM GF	14,320.83	28,641.66	28,630.22	(11.44)	100.0
	TOTAL TRANSFERS	14,320.83	28,641.66	28,630.22	(11.44)	100.0
	TOTAL FUND EXPENDITURES	62,218.69	121,723.68	162,084.60	40,360.92	75.1
	NET REVENUE OVER EXPENDITURES	(16,377.62)	36,135.37	(43,265.34)	(79,400.71)	83.5

TOWN OF LYONS
BALANCE SHEET
FEBRUARY 28, 2023

GRANT - FLOOD

ASSETS

19-01-1003	BANK OF THE WEST FLOOD ADVANCE	2,641,303.63	
19-01-1005	CASH AND CASH EQUIVALENTS	512,612.61	
19-01-1200	A/R - MISCELLANEOUS	3,323,000.00	
19-01-1203	A/R STATE ASSISTANCE GRANT	334,000.00	
19-01-1204	AMOUNTS OWED BY OTHER GOVTS	318,183.19	
	TOTAL ASSETS		7,129,099.43

LIABILITIES AND EQUITY

LIABILITIES

19-02-2201	A/P - GENERAL FUND	235,528.24	
19-02-2202	RETAINAGE PAYABLE	40,294.61	
19-02-2203	GRANTS PAYABLE	49,827.88	
19-02-2208	DUE TO OTHER FUNDS	1,333,439.45	
19-02-2270	DEFERRED FEDERAL REVENUES	3,657,000.00	
19-02-2275	DEFERRED MISC GRANT REVENUE	297,805.33	
	TOTAL LIABILITIES		5,613,895.51

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
19-02-2290	FUND BALANCE/RETAINED EARNINGS	1,538,084.92	
	REVENUE OVER EXPENDITURES - YTD	(22,881.00)	
	BALANCE - CURRENT DATE	1,515,203.92	
	TOTAL FUND EQUITY		1,515,203.92
	TOTAL LIABILITIES AND EQUITY		7,129,099.43

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2023

GRANT - FLOOD

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>FISCAL AGENT REVENUES</u>					
19-31-3800	LAHC	20.00	381.64	705.05	323.41	54.1
	TOTAL FISCAL AGENT REVENUES	20.00	381.64	705.05	323.41	54.1
	TOTAL FUND REVENUE	20.00	381.64	705.05	323.41	54.1

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2023

GRANT - FLOOD

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>LAHC</u>					
19-58-4006	LAHC EXPENDITURES	50.00	350.00	2,440.09	2,090.09	14.3
	TOTAL LAHC	50.00	350.00	2,440.09	2,090.09	14.3
	<u>DOLA MARKETING</u>					
19-60-4401	CDOT -ST VRAIN TRAIL EXTENSION	1,347.50	1,347.50	.00	(1,347.50)	.0
19-60-4402	CDOT-US36/BROADWAY IMP	19,634.50	19,634.50	.00	(19,634.50)	.0
19-60-4716	DOLA MINI GRANT EXP	155.64	155.64	.00	(155.64)	.0
	TOTAL DOLA MARKETING	21,137.64	21,137.64	.00	(21,137.64)	.0
	<u>LCF/LOCAL GRANTS</u>					
19-63-4000	LCF EXPENDITURES	.00	500.00	2,280.14	1,780.14	21.9
	TOTAL LCF/LOCAL GRANTS	.00	500.00	2,280.14	1,780.14	21.9
	<u>DHSEM FLOOD MANAGER</u>					
19-65-4008	SRTS \$500,000	1,275.00	1,275.00	.00	(1,275.00)	.0
	TOTAL DHSEM FLOOD MANAGER	1,275.00	1,275.00	.00	(1,275.00)	.0
	TOTAL FUND EXPENDITURES	22,462.64	23,262.64	4,720.23	(18,542.41)	492.8
	NET REVENUE OVER EXPENDITURES	(22,442.64)	(22,881.00)	(4,015.18)	18,865.82	(569.9)

TOWN OF LYONS
BALANCE SHEET
FEBRUARY 28, 2023

CAPITAL PROJECTS FUND

ASSETS

20-01-1005	OPERATING - BANK OF THE WEST	580,833.34	
	TOTAL ASSETS		580,833.34

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
20-02-2290	FUND BALANCE/RETAINED EARNINGS	560,000.00	
	REVENUE OVER EXPENDITURES - YTD	20,833.34	
	BALANCE - CURRENT DATE	580,833.34	
	TOTAL FUND EQUITY		580,833.34
	TOTAL LIABILITIES AND EQUITY		580,833.34

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2023

CAPITAL PROJECTS FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>TRANSFERS</u>					
20-35-3901	TRANSFER IN FROM GENERAL FUND	10,416.67	20,833.34	20,825.00	(8.34)	100.0
	TOTAL TRANSFERS	10,416.67	20,833.34	20,825.00	(8.34)	100.0
	TOTAL FUND REVENUE	10,416.67	20,833.34	20,825.00	(8.34)	100.0
	NET REVENUE OVER EXPENDITURES	10,416.67	20,833.34	20,825.00	(8.34)	100.0

TOWN OF LYONS
BALANCE SHEET
FEBRUARY 28, 2023

GRANTS OTHER

ASSETS

21-01-1005	CASH AND CASH EQUIVALENTS	(	1,409,013.44)	
21-01-1010	DUE FROM OTHER FUNDS		1,395,398.91	
21-01-1200	A/R CDBG		326,065.08	
21-01-1202	A/R DEF		274,897.05	
	TOTAL ASSETS			587,347.60

LIABILITIES AND EQUITY

LIABILITIES

21-02-2013	ACQUIRED PROPERTY TAX PAYABLE		826.19	
21-02-2202	RETAINAGE PAYABLE		8,943.27	
21-02-2270	DEFERRED CDBG REVENUE		326,065.08	
21-02-2272	DEFERRED REVENUE DEF		274,897.05	
	TOTAL LIABILITIES			610,731.59

FUND EQUITY

21-02-2280	DUE TO OTHER FUNDS		76,198.68	
	UNAPPROPRIATED FUND BALANCE:			
21-02-2290	FUND BALANCE - UNRESTRICTED	(	99,582.67)	
	REVENUE OVER EXPENDITURES - YTD			
	BALANCE - CURRENT DATE	(	99,582.67)	
	TOTAL FUND EQUITY			(23,383.99)
	TOTAL LIABILITIES AND EQUITY			587,347.60

TOWN OF LYONS
BALANCE SHEET
FEBRUARY 28, 2023

BUSINESS LOAN FUND

ASSETS

22-01-1000	BANK OF THE WEST REVOLVING LOA	97,321.15	
22-01-1200	USDA LOAN REPAYMENT-PRINCIPAL	(916.22)	
22-01-1205	BRF LOAN REPAY - PRINCIPAL	27,405.35	
	TOTAL ASSETS		123,810.28

LIABILITIES AND EQUITY

LIABILITIES

22-02-2230	UNEARNED LOAN REPAYMENTS	25,239.13	
	TOTAL LIABILITIES		25,239.13

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
22-02-2290	FUND BALANCE - UNRESTRICTED	109,606.62	
	REVENUE OVER EXPENDITURES - YTD	(11,035.47)	
	BALANCE - CURRENT DATE	98,571.15	
	TOTAL FUND EQUITY		98,571.15
	TOTAL LIABILITIES AND EQUITY		123,810.28

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2023

BUSINESS LOAN FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>OTHER INCOME</u>					
22-16-3604 LOAN PRINCIPAL PAYMENTS RECV'D	4,856.34	8,863.13	.00	(8,863.13)	.0
TOTAL OTHER INCOME	4,856.34	8,863.13	.00	(8,863.13)	.0
<u>INVESTMENT</u>					
22-17-3501 BRF LOAN REPAY - INTEREST	23.93	48.69	.00	(48.69)	.0
22-17-3502 USDA LOAN REPAY-INTEREST	6.31	52.71	.00	(52.71)	.0
TOTAL INVESTMENT	30.24	101.40	.00	(101.40)	.0
TOTAL FUND REVENUE	4,886.58	8,964.53	.00	(8,964.53)	.0

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2023

BUSINESS LOAN FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
22-50-4500 LOANS TO OTHERS USDA	.00	20,000.00	.00	(20,000.00)	.0
TOTAL DEPARTMENT 50	.00	20,000.00	.00	(20,000.00)	.0
TOTAL FUND EXPENDITURES	.00	20,000.00	.00	(20,000.00)	.0
NET REVENUE OVER EXPENDITURES	4,886.58	(11,035.47)	.00	11,035.47	.0

TOWN OF LYONS
BALANCE SHEET
FEBRUARY 28, 2023

URBAN RENEWAL DISTRICT

ASSETS

23-01-1000	BANK OF THE WEST - LURA	19,006.16	
23-01-1005	CASH COMBINED ACCOUNT	32,782.86	
23-01-1217	A/R PROPERTY TAXES	27,730.00	
	TOTAL ASSETS		79,519.02

LIABILITIES AND EQUITY

LIABILITIES

23-02-2013	DEFERRED REAL ESTATE TAXES	27,730.00	
23-02-2200	ACCOUNTS PAYABLE MISC	109.10	
23-02-2202	INTERFUND - PAYABLE	43,573.39	
	TOTAL LIABILITIES		71,412.49

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
23-02-2290	FUND BALANCE/RETAINED EARNINGS	7,706.36	
	REVENUE OVER EXPENDITURES - YTD	400.17	
	BALANCE - CURRENT DATE	8,106.53	
	TOTAL FUND EQUITY		8,106.53
	TOTAL LIABILITIES AND EQUITY		79,519.02

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2023

URBAN RENEWAL DISTRICT

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>TAXES</u>					
23-10-3000	PROPERTY TAXES - LURA	487.47	487.47	367.91	(119.56)	132.5
	TOTAL TAXES	487.47	487.47	367.91	(119.56)	132.5
	TOTAL FUND REVENUE	487.47	487.47	367.91	(119.56)	132.5

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2023

URBAN RENEWAL DISTRICT

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>ADMINISTRATION</u>					
23-50-4501	OUTSIDE PROFESSIONAL SERVICES	.00	.00	659.51	659.51	.0
23-50-4550	COUNTY TREASURER FEE	7.30	7.30	5.51	(1.79)	132.5
	TOTAL ADMINISTRATION	7.30	7.30	665.02	657.72	1.1
	<u>DOWNTOWN URA</u>					
23-62-4008	OFFICE OPERATIONS	40.00	80.00	34.78	(45.22)	230.0
	TOTAL DOWNTOWN URA	40.00	80.00	34.78	(45.22)	230.0
	TOTAL FUND EXPENDITURES	47.30	87.30	699.80	612.50	12.5
	NET REVENUE OVER EXPENDITURES	440.17	400.17	(331.89)	(732.06)	120.6