

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		
<b>TOTAL</b>		<b>\$ 1,263,027</b>	<b>\$ 1,643,468</b>	<b>\$ 1,772,413</b>	<b>\$ 91,353</b>	

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 10<sup>th</sup> 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.

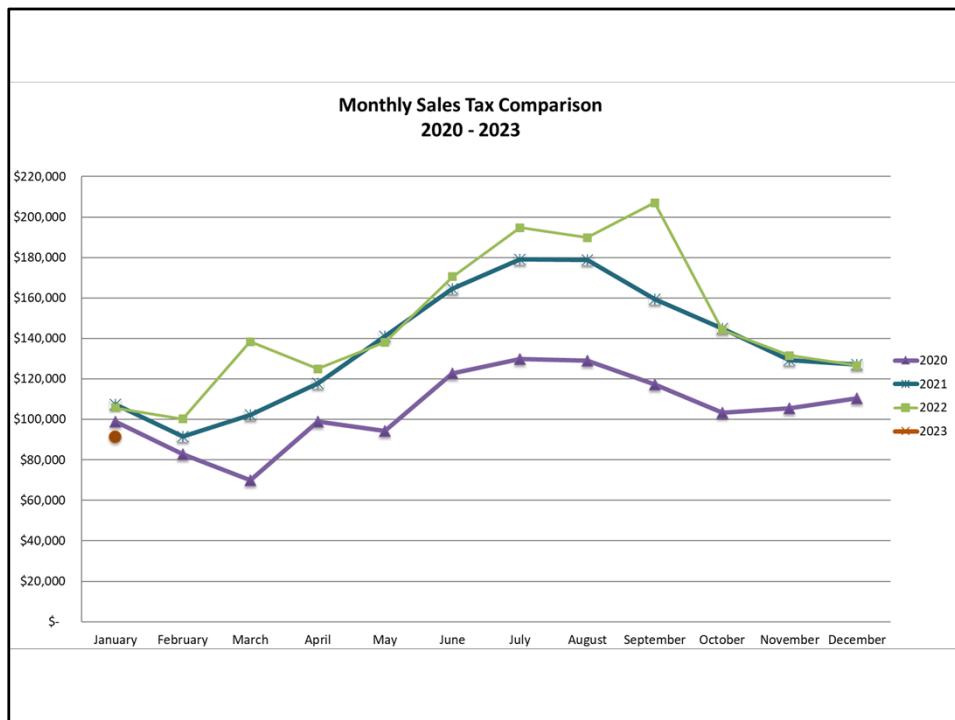
**Town of Lyons  
2023 Sales Tax  
Local Businesses vs. Non-Local Businesses**

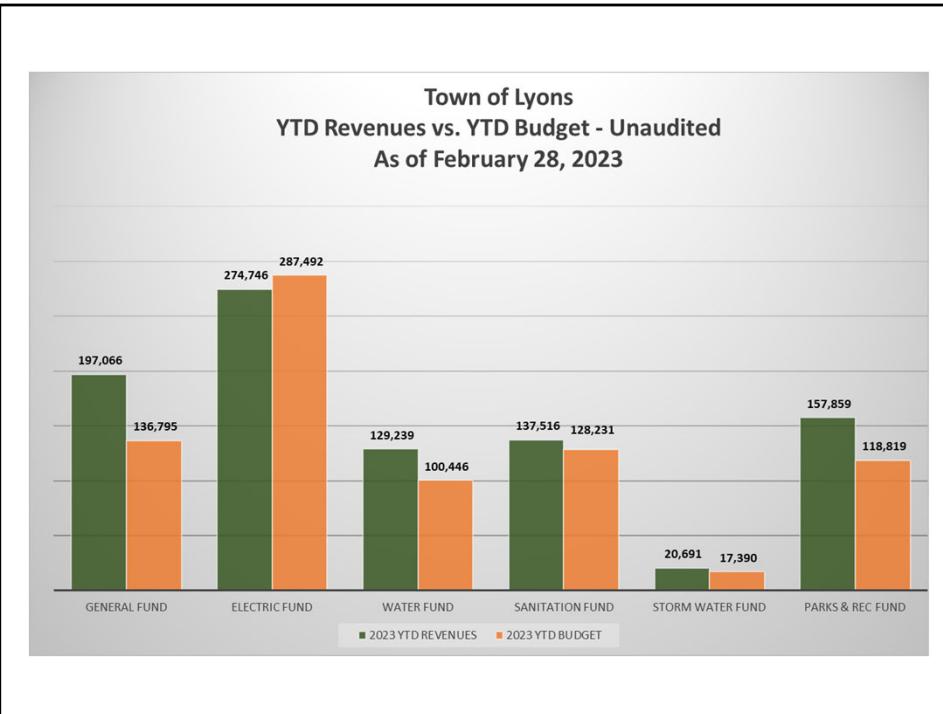
Sales Month	Month Paid to Town	Total Sales Tax*	Local	Non Local
January	March	\$ 91,353	51%	49%
February	April	\$ -		
March	May	\$ -		
April	June	\$ -		
May	July	\$ -		
June	August	\$ -		
July	September	\$ -		
August	October	\$ -		
September	November	\$ -		
October	December	\$ -		
November	January	\$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



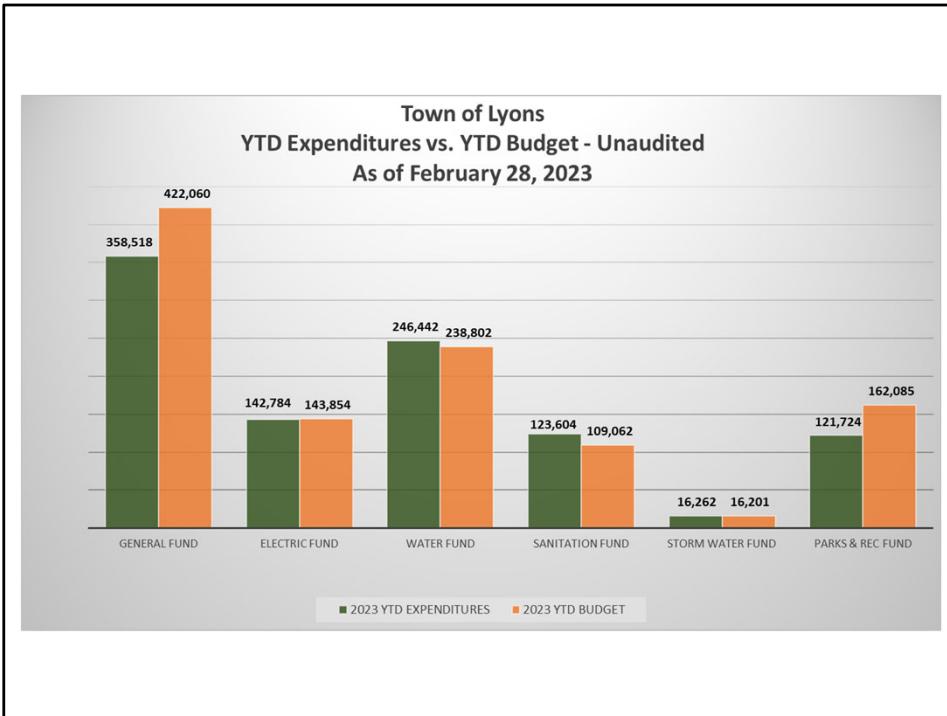


### Revenue Budget to Actual

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

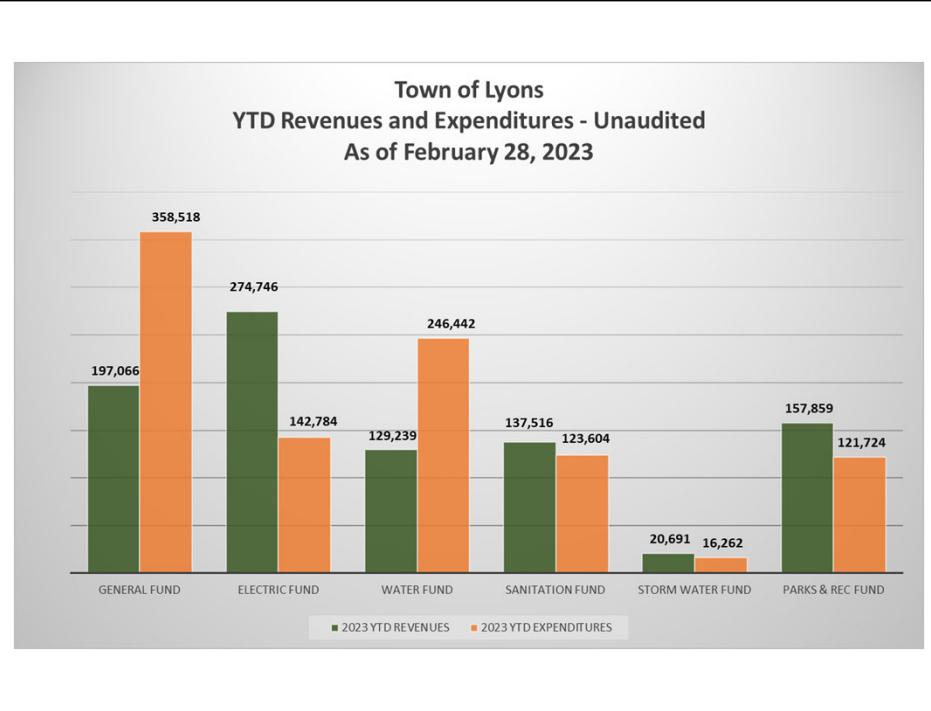
Expenditures through February were lower than the 2023 budget projections in the following funds:

- **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:

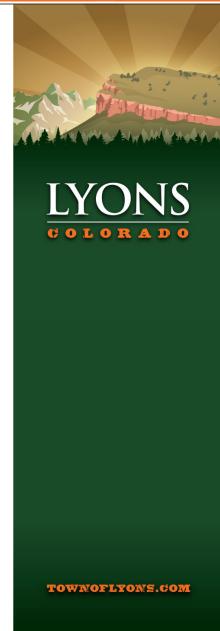
- **Electric Fund**
- **Sanitation Fund**
- **Storm Water Fund**
- **Parks and Recreation Fund**

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?

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[ceystone@townoflyons.com](mailto:ceystone@townoflyons.com)



## Cassandra 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



### 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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You are receiving this email because you are a COLOTRUST Participant.

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COLOTRUST  
717 17th Street  
Suite 1850  
Denver, CO 80202

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## 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

Account Number	Account Title	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 Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	Current year Actual	Current year Budget
<b>GENERAL FUND</b>															
Total TAXES:	3,408	47,191	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	50,599	24,178
Total LICENSES AND PERMITS:	21,521	9,552	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	31,073	14,708
Total INTERGOVERNMENTAL:	1,740	1,561	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	3,301	2,227
Total CHARGES FOR SERVICES:	400	495	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	895	1,089
Total FINES AND FORFEITURES:	11,045	6,380	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	17,425	7,086
Total OTHER INCOME:	21,457	787	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	22,244	26,037
Total INVESTMENT:	5,206	5,103	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	10,310	276
Total TRANSFERS:	30,609	30,609	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	61,218	61,193
Total Revenue:	95,386	101,680	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	197,066	136,795
Total ALLOCATED EXPENSES:	54,262	26,768	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	81,031	86,056
Total ADMINISTRATION:	40,645	32,742	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	73,387	66,558
Total LEGISLATIVE:	.00	717	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	717	6,702
Total JUDICIAL:	1,200	1,755	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	2,955	4,205
Total PLANNING AND ZONING:	16,707	16,882	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	33,590	49,202
Total HEALTH WELFARE COMMUNITY:	2,487	4,655	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	7,142	23,006
Total ECONOMIC DEVELOPMENT:	4,879	5,776	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	10,654	19,451
Total BUILDING INSPECTION:	3,005	3,716	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	6,721	7,823
Total POLICE:	8	69,295	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	69,303	74,801
Total STREETS:	19,176	28,024	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	47,200	61,975
Total VISITORS CENTER:	408	352	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	761	1,455
Total CAPITAL:	.00	4,225	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	4,225	.00
Total TRANSFERS:	10,417	10,417	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	20,833	20,825
Total Expenditure:	153,194	205,324	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	358,518	422,060
Net Total GENERAL FUND:	57,808-	103,644-	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	161,452-	285,265-

Periods: 00/23-02/23

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Account Number	Account Title	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 Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	Current year Actual	Current year Budget
<b>ELECTRIC FUND</b>															
Total CHARGES FOR SERVCIES:	127,582	141,485	.00	.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	.00	5,311	156
Total OTHER INCOME:	.00	368	.00	.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	.00	274,746	287,492
Total ADMINISTRATION:	15,592	13,843	.00	.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	.00	103,908	104,461
Total TRANSFERS:	4,721	4,721	.00	.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	.00	142,784	143,854
Net Total ELECTRIC FUND:	105,278	26,684	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	131,962	143,639

Account Number	Account Title	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 Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	Current year Actual	2023-23 Budget
<b>WATER/SEWER FUND</b>															
Total CHARGES FOR SERVICES - WATER:	59,262	58,496	.00	.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	.00	8,748	314
Total OTHER INCOME - WATER:	2,733	.00	.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	.00	137,516	128,231
Total Revenue:	134,400	132,355	.00	.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	.00	36,036	30,166
Total TREATMENT - WATER:	.00	15,442	.00	.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	.00	33,899	22,419
Total ADMINISTRATION - SEWER:	17,255	49,438	.00	.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	.00	39,261	27,845
Total DISTRIBUTION - SEWER:	4,341	3,234	.00	.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	.00	150,991	150,991
Total TRANSFERS:	10,075	10,075	.00	.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	.00	370,046	347,863
Net Total WATER/SEWER FUND:	101,522-	1,770-	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	103,291-	119,186-

Account Number	Account Title	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 Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	Current year Actual	2023-23 Budget
<b>STORM WATER</b>															
Total CHARGES FOR SERVICES:	9,721	9,721	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	19,441	17,361
Total INVESTMENT:	631	619	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	1,250	29
Total Revenue:	10,352	10,339	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	20,691	17,390
Total ADMINISTRATION:	7,355	3,924	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	11,279	8,749
Total TRANSMISSION:	1,181	817	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	1,997	4,467
Total TRANSFERS:	1,493	1,493	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	2,986	2,984
Total Expenditure:	10,029	6,234	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	16,262	16,201
Net Total STORM WATER:	323	4,106	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	4,429	1,189

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Account Number	Account Title	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 Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	Current year Actual	Current year Budget
<b>PARKS AND RECREATION FUND</b>															
Total TAXES:	1,704	9,252	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	10,956	6,780
Total CHARGES FOR SERVICES:	107,474	33,806	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	141,280	111,481
Total INVESTMENT:	2,840	2,784	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	5,623	225
Total OTHER INCOME:	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	250
Total Source: 23:	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	83
Total Revenue:	112,018	45,841	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	157,859	118,819
Total ADMINISTRATION:	11,483	10,111	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	21,594	42,780
Total SPECIAL EVENTS:	35	1,030	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	1,065	3,908
Total PARKS:	33,666	32,112	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	65,778	86,120
Total CAPITAL:	.00	4,225	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	4,225	.00
Total Department: 70:	.00	420	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	420	646
Total TRANSFERS:	14,321	14,321	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	28,642	28,630
Total Expenditure:	59,505	62,219	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	121,724	162,085
Net Total PARKS AND RECREATION FUND:	52,513	16,378-	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	36,135	43,265-

Account Number	Account Title	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 Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	Current year Actual	Current year Budget
<b>GRANT - FLOOD</b>															
Total FISCAL AGENT REVENUES:		362	20	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	382	705
Total Revenue:		362	20	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	382	705
Total LAHC:		300	50	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	350	2,440
Total DOLA MARKETING:		.00	21,138	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	21,138	.00
Total LCF/LOCAL GRANTS:		500	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	500	2,280
Total DHSEM FLOOD MANAGER:		.00	1,275	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	1,275	.00
Total Expenditure:		800	22,463	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	23,263	4,720
Net Total GRANT - FLOOD:		438-	22,443-	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	22,881-	4,015-

Account Number	Account Title	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 Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	Current year Actual	Current year Budget
<b>BUSINESS LOAN FUND</b>															
Total OTHER INCOME:	4,007	4,856	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	8,863	.00
Total INVESTMENT:	71	30	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	101	.00
Total Revenue:	4,078	4,887	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	8,965	.00
Total Department: 50:	20,000	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	20,000	.00
Total Expenditure:	20,000	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	20,000	.00
Net Total BUSINESS LOAN FUND:	15,922-	4,887	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	11,035-	.00

Account Number	Account Title	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 Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	Current year Actual	Current year Budget
<b>URBAN RENEWAL DISTRICT</b>															
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
<b>TOTAL ASSETS</b>		<b>2,798,551.82</b>

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
<b>TOTAL LIABILITIES</b>		<b>941,473.95</b>

FUND EQUITY

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

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
<b>TAXES</b>						
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
<b>TOTAL TAXES</b>		<b>47,191.40</b>	<b>50,599.49</b>	<b>24,178.42</b>	<b>( 26,421.07)</b>	<b>209.3</b>
<b>LICENSES AND PERMITS</b>						
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
<b>TOTAL LICENSES AND PERMITS</b>		<b>9,552.44</b>	<b>31,073.19</b>	<b>14,708.12</b>	<b>( 16,365.07)</b>	<b>211.3</b>
<b>INTERGOVERNMENTAL</b>						
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
<b>TOTAL INTERGOVERNMENTAL</b>		<b>1,561.24</b>	<b>3,301.49</b>	<b>2,227.03</b>	<b>( 1,074.46)</b>	<b>148.3</b>
<b>CHARGES FOR SERVICES</b>						
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
<b>TOTAL CHARGES FOR SERVICES</b>		<b>494.96</b>	<b>895.14</b>	<b>1,089.19</b>	<b>194.05</b>	<b>82.2</b>
<b>FINES AND FORFEITURES</b>						
01-14-3400	MUNICIPAL COURT FINES	6,380.00	17,425.00	7,085.86	( 10,339.14)	245.9
<b>TOTAL FINES AND FORFEITURES</b>		<b>6,380.00</b>	<b>17,425.00</b>	<b>7,085.86</b>	<b>( 10,339.14)</b>	<b>245.9</b>

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
<b>OTHER INCOME</b>						
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
	<b>TOTAL OTHER INCOME</b>	<b>787.49</b>	<b>22,244.19</b>	<b>26,037.19</b>	<b>3,793.00</b>	<b>85.4</b>
<b>INVESTMENT</b>						
01-17-3500	INTEREST INCOME	5,103.36	10,309.69	276.23	( 10,033.46)	3732.3
	<b>TOTAL INVESTMENT</b>	<b>5,103.36</b>	<b>10,309.69</b>	<b>276.23</b>	<b>( 10,033.46)</b>	<b>3732.3</b>
<b>TRANSFERS</b>						
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
	<b>TOTAL TRANSFERS</b>	<b>30,608.83</b>	<b>61,217.66</b>	<b>61,193.20</b>	<b>( 24.46)</b>	<b>100.0</b>
	<b>TOTAL FUND REVENUE</b>	<b>101,679.72</b>	<b>197,065.85</b>	<b>136,795.24</b>	<b>( 60,270.61)</b>	<b>144.1</b>

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
<b>ALLOCATED EXPENSES</b>						
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
<b>TOTAL ALLOCATED EXPENSES</b>		<b>26,768.30</b>	<b>81,030.76</b>	<b>86,056.45</b>	<b>5,025.69</b>	<b>94.2</b>
<b>ADMINISTRATION</b>						
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
<b>TOTAL ADMINISTRATION</b>		<b>32,741.94</b>	<b>73,386.50</b>	<b>66,558.31</b>	<b>( 6,828.19)</b>	<b>110.3</b>

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
<b>LEGISLATIVE</b>						
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
<b>TOTAL LEGISLATIVE</b>		<b>716.57</b>	<b>716.57</b>	<b>6,701.87</b>	<b>5,985.30</b>	<b>10.7</b>
<b>JUDICIAL</b>						
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	
<b>TOTAL JUDICIAL</b>		<b>1,754.70</b>	<b>2,954.70</b>	<b>4,205.36</b>	<b>1,250.66</b>	<b>70.3</b>
<b>PLANNING AND ZONING</b>						
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
<b>TOTAL PLANNING AND ZONING</b>		<b>16,882.35</b>	<b>33,589.77</b>	<b>49,202.39</b>	<b>15,612.62</b>	<b>68.3</b>

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
<b>HEALTH WELFARE COMMUNITY</b>						
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
<b>TOTAL HEALTH WELFARE COMMUNITY</b>		<b>4,655.02</b>	<b>7,142.10</b>	<b>23,006.18</b>	<b>15,864.08</b>	<b>31.0</b>
<b>ECONOMIC DEVELOPMENT</b>						
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
<b>TOTAL ECONOMIC DEVELOPMENT</b>		<b>5,775.52</b>	<b>10,654.23</b>	<b>19,451.46</b>	<b>8,797.23</b>	<b>54.8</b>

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
<b>BUILDING INSPECTION</b>						
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
<b>TOTAL BUILDING INSPECTION</b>		<b>3,716.39</b>	<b>6,721.07</b>	<b>7,822.80</b>	<b>1,101.73</b>	<b>85.9</b>
<b>POLICE</b>						
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
<b>TOTAL POLICE</b>		<b>69,294.72</b>	<b>69,302.72</b>	<b>74,800.78</b>	<b>5,498.06</b>	<b>92.7</b>
<b>STREETS</b>						
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	ROADBASSE, 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
<b>TOTAL STREETS</b>		<b>28,024.22</b>	<b>47,200.49</b>	<b>61,974.95</b>	<b>14,774.46</b>	<b>76.2</b>

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
<b>VISITORS CENTER</b>						
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
<b>TOTAL VISITORS CENTER</b>		<b>354.12</b>	<b>771.54</b>	<b>1,454.81</b>	<b>683.27</b>	<b>53.0</b>
<b>CAPITAL</b>						
01-66-6000	CAPITAL PURCHASES	4,225.00	4,225.00	.00	( 4,225.00)	.0
<b>TOTAL CAPITAL</b>		<b>4,225.00</b>	<b>4,225.00</b>	<b>.00</b>	<b>( 4,225.00)</b>	<b>.0</b>
<b>TRANSFERS</b>						
01-80-8020	TRANSFER OUT TO CAPITAL PROJ	10,416.67	20,833.34	20,825.00	( 8.34)	100.0
<b>TOTAL TRANSFERS</b>		<b>10,416.67</b>	<b>20,833.34</b>	<b>20,825.00</b>	<b>( 8.34)</b>	<b>100.0</b>
<b>TOTAL FUND EXPENDITURES</b>		<b>205,325.52</b>	<b>358,528.79</b>	<b>422,060.36</b>	<b>63,531.57</b>	<b>85.0</b>
<b>NET REVENUE OVER EXPENDITURES</b>		<b>( 103,645.80)</b>	<b>( 161,462.94)</b>	<b>( 285,265.12)</b>	<b>( 123,802.18)</b>	<b>( 56.6)</b>

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
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TOTAL ASSETS		3,678,092.87
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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)
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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
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BALANCE - CURRENT DATE		3,326,482.83
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TOTAL FUND EQUITY		3,326,482.83
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TOTAL LIABILITIES AND EQUITY		3,678,092.87
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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
<b>CHARGES FOR SERVICES</b>						
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
<b>TOTAL CHARGES FOR SERVICES</b>		<b>141,484.58</b>	<b>269,067.06</b>	<b>279,616.77</b>	<b>10,549.71</b>	<b>96.2</b>
<b>INVESTMENT</b>						
02-17-3500	INTEREST INCOME	2,629.00	5,311.05	155.96	( 5,155.09)	3405.4
<b>TOTAL INVESTMENT</b>		<b>2,629.00</b>	<b>5,311.05</b>	<b>155.96</b>	<b>( 5,155.09)</b>	<b>3405.4</b>
<b>OTHER INCOME</b>						
02-18-3600	OTHER INCOME	368.00	368.00	7,719.73	7,351.73	4.8
<b>TOTAL OTHER INCOME</b>		<b>368.00</b>	<b>368.00</b>	<b>7,719.73</b>	<b>7,351.73</b>	<b>4.8</b>
<b>TOTAL FUND REVENUE</b>		<b>144,481.58</b>	<b>274,746.11</b>	<b>287,492.46</b>	<b>12,746.35</b>	<b>95.6</b>

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
<b>ADMINISTRATION</b>						
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
<b>TOTAL ADMINISTRATION</b>		<b>13,842.56</b>	<b>29,434.49</b>	<b>29,955.38</b>	<b>520.89</b>	<b>98.3</b>
<b>MAINTENANCE</b>						
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
<b>TOTAL MAINTENANCE</b>		<b>99,234.07</b>	<b>103,908.36</b>	<b>104,460.77</b>	<b>552.41</b>	<b>99.5</b>
<b>TRANSFERS</b>						
02-80-8001	EF'S SHARE ALLOC EXP'S FROM GF	4,720.67	9,441.34	9,437.56	( 3.78)	100.0
<b>TOTAL TRANSFERS</b>		<b>4,720.67</b>	<b>9,441.34</b>	<b>9,437.56</b>	<b>( 3.78)</b>	<b>100.0</b>
<b>TOTAL FUND EXPENDITURES</b>		<b>117,797.30</b>	<b>142,784.19</b>	<b>143,853.71</b>	<b>1,069.52</b>	<b>99.3</b>
<b>NET REVENUE OVER EXPENDITURES</b>		<b>26,684.28</b>	<b>131,961.92</b>	<b>143,638.75</b>	<b>11,676.83</b>	<b>91.9</b>

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
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TOTAL ASSETS		23,077,853.68
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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
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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

18,115,442.61

TOTAL LIABILITIES AND EQUITY

23,077,853.68

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
<b>CHARGES FOR SERVICES - WATER</b>						
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
	<b>TOTAL CHARGES FOR SERVICES - WATER</b>	<b>58,496.21</b>	<b>117,758.02</b>	<b>99,388.75</b>	<b>( 18,369.27)</b>	<b>118.5</b>
<b>INVESTMENT - WATER</b>						
03-17-3500	INTEREST INCOME	4,330.12	8,747.62	314.18	( 8,433.44)	2784.3
	<b>TOTAL INVESTMENT - WATER</b>	<b>4,330.12</b>	<b>8,747.62</b>	<b>314.18</b>	<b>( 8,433.44)</b>	<b>2784.3</b>
<b>OTHER INCOME - WATER</b>						
03-18-3600	OTHER INCOME	.00	2,733.40	743.23	( 1,990.17)	367.8
	<b>TOTAL OTHER INCOME - WATER</b>	<b>.00</b>	<b>2,733.40</b>	<b>743.23</b>	<b>( 1,990.17)</b>	<b>367.8</b>
<b>CHARGES FOR SERVICES-SEWER</b>						
03-26-3300	SANITATION USERS' FEE	69,528.32	137,515.52	128,230.74	( 9,284.78)	107.2
	<b>TOTAL CHARGES FOR SERVICES-SEWER</b>	<b>69,528.32</b>	<b>137,515.52</b>	<b>128,230.74</b>	<b>( 9,284.78)</b>	<b>107.2</b>
	<b>TOTAL FUND REVENUE</b>	<b>132,354.65</b>	<b>266,754.56</b>	<b>228,676.90</b>	<b>( 38,077.66)</b>	<b>116.7</b>

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
<b>ADMINISTRATION - WATER</b>						
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
<b>TOTAL ADMINISTRATION - WATER</b>		<b>20,273.95</b>	<b>36,036.02</b>	<b>30,165.50</b>	<b>( 5,870.52)</b>	<b>119.5</b>
<b>TREATMENT - WATER</b>						
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
<b>TOTAL TREATMENT - WATER</b>		<b>15,442.24</b>	<b>15,442.24</b>	<b>25,154.76</b>	<b>9,712.52</b>	<b>61.4</b>
<b>DISTRIBUTION - WATER</b>						
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
<b>TOTAL DISTRIBUTION - WATER</b>		<b>6,041.17</b>	<b>33,898.63</b>	<b>22,418.87</b>	<b>( 11,479.76)</b>	<b>151.2</b>

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
<b>ADMINISTRATION - SEWER</b>						
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
<b>TOTAL ADMINISTRATION - SEWER</b>		<b>49,438.41</b>	<b>66,693.78</b>	<b>50,938.67</b>	<b>( 15,755.11)</b>	<b>130.9</b>
<b>TREATMENT - SEWER</b>						
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
<b>TOTAL TREATMENT - SEWER</b>		<b>29,620.45</b>	<b>39,260.59</b>	<b>27,845.27</b>	<b>( 11,415.32)</b>	<b>141.0</b>
<b>DISTRIBUTION - SEWER</b>						
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
<b>TOTAL DISTRIBUTION - SEWER</b>		<b>3,233.65</b>	<b>7,574.30</b>	<b>20,207.69</b>	<b>12,633.39</b>	<b>37.5</b>
<b>DEBT</b>						
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
<b>TOTAL DEBT</b>		<b>.00</b>	<b>150,991.29</b>	<b>150,991.29</b>	<b>.00</b>	<b>100.0</b>

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

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
		<hr/>
	TOTAL ASSETS	1,675,840.67
		<hr/>

LIABILITIES AND EQUITY

LIABILITIES

06-02-2017	COMPENSATION FOR ABSENCES	1,723.42
06-02-2202	RETAINAGE PAYABLE	1,177.65
		<hr/>

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
		<hr/>
	BALANCE - CURRENT DATE	1,672,939.60
		<hr/>
	TOTAL FUND EQUITY	1,672,939.60
		<hr/>
	TOTAL LIABILITIES AND EQUITY	1,675,840.67
		<hr/>

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

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
<b>ADMINISTRATION</b>						
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
<b>TOTAL ADMINISTRATION</b>		<b>3,924.01</b>	<b>11,279.39</b>	<b>8,749.42</b>	<b>( 2,529.97)</b>	<b>128.9</b>
<b>TRANSMISSION</b>						
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
<b>TOTAL TRANSMISSION</b>		<b>816.69</b>	<b>1,997.41</b>	<b>4,466.77</b>	<b>2,469.36</b>	<b>44.7</b>
<b>TRANSFERS</b>						
06-80-8001	STORMWATER SHARE OF ALLOCATED	1,492.82	2,985.64	2,984.48	( 1.16)	100.0
<b>TOTAL TRANSFERS</b>		<b>1,492.82</b>	<b>2,985.64</b>	<b>2,984.48</b>	<b>( 1.16)</b>	<b>100.0</b>
<b>TOTAL FUND EXPENDITURES</b>		<b>6,233.52</b>	<b>16,262.44</b>	<b>16,200.67</b>	<b>( 61.77)</b>	<b>100.4</b>
<b>NET REVENUE OVER EXPENDITURES</b>		<b>4,105.79</b>	<b>4,428.59</b>	<b>1,188.99</b>	<b>( 3,239.60)</b>	<b>372.5</b>

TOWN OF LYONS  
BALANCE SHEET  
FEBRUARY 28, 2023

CONSERVATION TRUST

ASSETS

07-01-1001 BANK OF THE WEST - CTF 47,681.94

TOTAL ASSETS 47,681.94

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:

07-02-2290 FUND BALANCE/RETAINED EARNINGS 47,325.50  
REVENUE OVER EXPENDITURES - YTD 356.44

BALANCE - CURRENT DATE 47,681.94

TOTAL FUND EQUITY 47,681.94

TOTAL LIABILITIES AND EQUITY 47,681.94

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
<b>INVESTMENT</b>						
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
		<hr/>
	TOTAL ASSETS	993,083.43
		<hr/>

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
		<hr/>
	TOTAL LIABILITIES	3,751.10
		<hr/>

FUND EQUITY

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

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
<b>TAXES</b>						
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
	<b>TOTAL TAXES</b>	<b>9,251.62</b>	<b>10,955.67</b>	<b>6,780.08</b>	<b>( 4,175.59)</b>	<b>161.6</b>
<b>CHARGES FOR SERVICES</b>						
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
	<b>TOTAL CHARGES FOR SERVICES</b>	<b>33,805.76</b>	<b>141,279.87</b>	<b>111,481.46</b>	<b>( 29,798.41)</b>	<b>126.7</b>
<b>INVESTMENT</b>						
08-17-3500	INTEREST INCOME	2,783.65	5,623.47	224.52	( 5,398.95)	2504.7
	<b>TOTAL INVESTMENT</b>	<b>2,783.65</b>	<b>5,623.47</b>	<b>224.52</b>	<b>( 5,398.95)</b>	<b>2504.7</b>
<b>OTHER INCOME</b>						
08-21-3400	OTHER INCOME	.04	.04	249.90	249.86	.0
	<b>TOTAL OTHER INCOME</b>	<b>.04</b>	<b>.04</b>	<b>249.90</b>	<b>249.86</b>	<b>.0</b>
<b>SOURCE 23</b>						
08-23-3802	SENIOR PROGRAM REVENUE	.00	.00	83.30	83.30	.0
	<b>TOTAL SOURCE 23</b>	<b>.00</b>	<b>.00</b>	<b>83.30</b>	<b>83.30</b>	<b>.0</b>
	<b>TOTAL FUND REVENUE</b>	<b>45,841.07</b>	<b>157,859.05</b>	<b>118,819.26</b>	<b>( 39,039.79)</b>	<b>132.9</b>

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
<b>ADMINISTRATION</b>						
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
<b>TOTAL ADMINISTRATION</b>		<b>10,110.65</b>	<b>21,593.88</b>	<b>42,779.76</b>	<b>21,185.88</b>	<b>50.5</b>
<b>SPECIAL EVENTS</b>						
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
<b>TOTAL SPECIAL EVENTS</b>		<b>1,029.80</b>	<b>1,064.80</b>	<b>3,908.29</b>	<b>2,843.49</b>	<b>27.2</b>
<b>PARKS</b>						
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
<b>TOTAL PARKS</b>		<b>32,112.41</b>	<b>65,778.34</b>	<b>86,120.42</b>	<b>20,342.08</b>	<b>76.4</b>

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
<b>CAPITAL</b>						
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
<b>DEPARTMENT 70</b>						
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
<b>TRANSFERS</b>						
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	<u>( 16,377.62)</u>	<u>36,135.37</u>	<u>( 43,265.34)</u>	<u>( 79,400.71)</u>	<u>83.5</u>

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
<b>FISCAL AGENT REVENUES</b>						
19-31-3800	LAHC	20.00	381.64	705.05	323.41	54.1
	<b>TOTAL FISCAL AGENT REVENUES</b>	<b>20.00</b>	<b>381.64</b>	<b>705.05</b>	<b>323.41</b>	<b>54.1</b>
	<b>TOTAL FUND REVENUE</b>	<b>20.00</b>	<b>381.64</b>	<b>705.05</b>	<b>323.41</b>	<b>54.1</b>

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
<b>LAHC</b>						
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
<b>DOLA MARKETING</b>						
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
<b>LCF/LOCAL GRANTS</b>						
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
<b>DHSEM FLOOD MANAGER</b>						
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
<b>TRANSFERS</b>					
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
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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
<u>TOTAL ASSETS</u>		<u>123,810.28</u>

LIABILITIES AND EQUITY

LIABILITIES

22-02-2230	UNEARNED LOAN REPAYMENTS	25,239.13
<u>TOTAL LIABILITIES</u>		<u>25,239.13</u>

FUND EQUITY

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

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
<b>OTHER INCOME</b>						
22-16-3604	LOAN PRINCIPAL PAYMENTS RECV'D	4,856.34	8,863.13	.00	( 8,863.13)	.0
	<b>TOTAL OTHER INCOME</b>	<b>4,856.34</b>	<b>8,863.13</b>	<b>.00</b>	<b>( 8,863.13)</b>	<b>.0</b>
<b>INVESTMENT</b>						
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
	<b>TOTAL INVESTMENT</b>	<b>30.24</b>	<b>101.40</b>	<b>.00</b>	<b>( 101.40)</b>	<b>.0</b>
	<b>TOTAL FUND REVENUE</b>	<b>4,886.58</b>	<b>8,964.53</b>	<b>.00</b>	<b>( 8,964.53)</b>	<b>.0</b>

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	<u>4,886.58</u>	<u>( 11,035.47)</u>	<u>.00</u>	<u>11,035.47</u>	<u>.0</u>

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
<b>TAXES</b>					
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
<b>ADMINISTRATION</b>						
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
	<b>TOTAL ADMINISTRATION</b>	<b>7.30</b>	<b>7.30</b>	<b>665.02</b>	<b>657.72</b>	<b>1.1</b>
<b>DOWNTOWN URA</b>						
23-62-4008	OFFICE OPERATIONS	40.00	80.00	34.78	( 45.22)	230.0
	<b>TOTAL DOWNTOWN URA</b>	<b>40.00</b>	<b>80.00</b>	<b>34.78</b>	<b>( 45.22)</b>	<b>230.0</b>
	<b>TOTAL FUND EXPENDITURES</b>	<b>47.30</b>	<b>87.30</b>	<b>699.80</b>	<b>612.50</b>	<b>12.5</b>
	<b>NET REVENUE OVER EXPENDITURES</b>	<b>440.17</b>	<b>400.17</b>	<b>( 331.89)</b>	<b>( 732.06)</b>	<b>120.6</b>