TOWN OF LYONS
BALANCE SHEET
FEBRUARY 29, 2020

GENERAL FUND

ASSETS

01-01-1005	CASH AND CASH EQUIVALENTS		1,161,852.96	
01-01-1013	PETTY CASH - FRONT OFFICE		400.00	
01-01-1100	PETTY CASH		150.00	
01-01-1102	PETTY CASH - COURT		25.00	
01-01-1150	DEPOSITS HELD BY OTHERS		200.00	
01-01-1200	A/R - MISCELLANEOUS		19,021.80	
01-01-1207	PREPAID RECORDING FEES		602.52	
01-01-1217	A/R - PROPERTY TAXES		720,341.00	
01-01-1240	A/R - LAND USE FEES		42,143.54	
01-01-1247	INTERFUND - RECEIVABLES		4,946.05	
	TOTAL ASSETS			1,949,682.87

LIABILITIES AND EQUITY

LIABILITIES

01-02-2000	FEDERAL WITHHOLDING PAYABLE		4,684.44	
01-02-2001	STATE WITHHOLDING PAYABLE		2,165.00	
01-02-2002	SOC SEC PAYABLE:ER&EE		6,978.24	
01-02-2003	MEDICARE PAYABLE:ER&EE		1,632.00	
01-02-2009	COURT TRUST PAYMENTS		60.00	
01-02-2013	DEFERRED REAL ESTATE TAXES		720,341.00	
01-02-2014	ACQUIRED PROPERTY TAX PAYABLE		1,206.96	
01-02-2020	RETIREMENT PAYABLE:ER&EE		2,854.35	
01-02-2031	MEDICAL INSURANCE PAYABLE		36,251.12	
01-02-2037	UNEMPLOYMENT INSURANCE		799.04	
01-02-2044	LAND USE FEES PAYABLE		42,464.37	
01-02-2100	OPEN SPACE/RECYCLE TAX PAYABLE		1,241.11	
01-02-2215	OUTSTANDING PAYROLL CHECKS		43,097.27	
01-02-2270	DEFERRED GRANT REVENUES		16,821.80	
	TOTAL LIABILITIES			880,596.70

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:			
01-02-2290	FUND BALANCE - UNRESTRICTED	1,231,038.50		
	REVENUE OVER EXPENDITURES - YTD	(161,952.33)		
	BALANCE - CURRENT DATE		1,069,086.17	
	TOTAL FUND EQUITY			1,069,086.17
	TOTAL LIABILITIES AND EQUITY			1,949,682.87

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2020

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	TAXES					
01-10-3000	PROPERTY TAXES REVENUE	8,799.42	8,799.42	18,287.00	9,487.58	48.1
01-10-3001	SPECIFIC OWNERSHIP TAX	3,331.92	3,331.92	2,291.00	(1,040.92)	145.4
01-10-3002	SALES TAX REV - 2.5%	6,507.13	6,507.13	8,504.00	1,996.87	76.5
01-10-3004	USE TAX REV - 2%	15,931.85	16,479.05	20,387.00	3,907.95	80.8
01-10-3006	FRANCHISE TAX REVENUE	2,355.05	2,355.05	1,751.00	(604.05)	134.5
01-10-3007	HIGHWAY USERS TAX REVENUE	5,167.70	5,167.70	6,015.00	847.30	85.9
01-10-3008	CIGARETTE TAX REVENUE	169.22	169.22	246.00	76.78	68.8
01-10-3009	LODGING FEE	134.00	134.00	330.00	196.00	40.6
	TOTAL TAXES	42,396.29	42,943.49	57,811.00	14,867.51	74.3
	FEES, LICENSES & PERMITS					
01-11-3100	BUSINESS LICENSES	1,565.59	3,775.59	10,149.00	6,373.41	37.2
01-11-3101	NON-BUSINESS LICENSES	45.00	110.00	47.00	(63.00)	234.0
01-11-3102	LIQUOR LICENSES	.00	122.50	479.00	356.50	25.6
01-11-3103	PLANNING AND BUILDING REVENUE	4,444.46	7,606.09	17,649.00	10,042.91	43.1
01-11-3105	LAND USE REVENUE FROM ESCROW	982.70	982.70	.00	(982.70)	.0
01-11-3108	FLOOD PLAIN DEVELOPMENT FEES	200.00	200.00	332.00	132.00	60.2
01-11-3110	WASTE HAULING ANNUAL LICENSE	.00	170.00	325.00	155.00	52.3
01-11-3120	STR APPLICATION	100.00	300.00	133.00	(167.00)	225.6
01-11-3121	STR LICENSE	.00	100.00	670.00	570.00	14.9
	TOTAL FEES, LICENSES & PERMITS	7,337.75	13,366.88	29,784.00	16,417.12	44.9
	INTERGOVERNMENTAL					
01-12-3204	COUNTY ROAD & BRIDGE REVENUE	812.82	812.82	641.00	(171.82)	126.8
01-12-3207	LOCAL INTERGOVERNMENTAL REVENU	10,279.48	10,279.48	.00	(10,279.48)	.0
	TOTAL INTERGOVERNMENTAL	11,092.30	11,092.30	641.00	(10,451.30)	1730.5
	FINES & FORFEITS					
01-13-3300	MUNICIPAL COURT FINES REVENUE	13,350.00	22,415.00	15,056.00	(7,359.00)	148.9
	TOTAL FINES & FORFEITS	13,350.00	22,415.00	15,056.00	(7,359.00)	148.9

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	MISCELLANEOUS INCOME					
01-14-3400	OTHER INCOME	471.86	677.12	229.00	(448.12)	295.7
01-14-3401	INTEREST INCOME	1,026.87	2,245.03	5,504.00	3,258.97	40.8
01-14-3410	VEHICLE CHARGE STATION REVENUE	.00	52.90	78.00	25.10	67.8
01-14-3415	ECO PASS	580.00	1,825.00	4,263.00	2,438.00	42.8
01-14-3417	LOCAL GRANTS	.00	.00	1,500.00	1,500.00	.0
01-14-3429	LAND LEASE REVENUE	8,191.50	16,383.00	17,988.00	1,605.00	91.1
01-14-3501	TRANSFER IN FROM ELECTRIC FUND	4,441.17	8,882.34	8,882.00	(.34)	100.0
01-14-3502	TRANSFER IN FROM WATER FUND	4,402.25	8,804.50	8,804.00	(.50)	100.0
01-14-3503	TRANSFER IN FROM SANITA FUND	4,471.42	8,942.84	8,942.00	(.84)	100.0
01-14-3506	TRANSFER IN FROM STORMWATER	509.75	1,019.50	1,020.00	.50	100.0
01-14-3508	TRSF IN FROM PARKS/RECR FUND	9,966.67	19,933.34	19,934.00	.66	100.0
	TOTAL MISCELLANEOUS INCOME	34,061.49	68,765.57	77,144.00	8,378.43	89.1
	TOTAL FUND REVENUE	108,237.83	158,583.24	180,436.00	21,852.76	87.9

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	ALLOCATED EXPENDITURES					
01-44-4006	OUTSIDE PROF SERVICE FEES	.00	.00	17,908.00	17,908.00	.0
01-44-4008	OFFICE OPERATIONS	1,211.49	1,367.74	2,578.00	1,210.26	53.1
01-44-4010	POSTAGE	1,400.00	1,400.00	1,303.00	(97.00)	107.4
01-44-4011	EQUIPMENT MAINTENANCE	164.55	713.58	2,556.00	1,842.42	27.9
01-44-4012	BUILDING MAINTENANCE	2,496.17	2,496.17	3,772.00	1,275.83	66.2
01-44-4014	DUES & SUBSCRIPTIONS	366.41	2,672.69	3,136.00	463.31	85.2
01-44-4015	SEMINARS/MEETINGS	.00	.00	227.00	227.00	.0
01-44-4016	TRAVEL EXPENSES	.00	.00	22.00	22.00	.0
01-44-4018	STAFF SERVICES	76.20	76.20	.00	(76.20)	.0
01-44-4020	UTILITIES	1,803.56	2,273.91	3,106.00	832.09	73.2
01-44-4023	WORK COMP EXP	.00	6,624.25	5,077.00	(1,547.25)	130.5
01-44-4029	VEHICLE MAINTENANCE EXP	5,520.34	5,520.34	.00	(5,520.34)	.0
01-44-4034	XPRESS MERCHANT FEES	1,013.28	1,013.28	1,261.00	247.72	80.4
01-44-4035	CIVICPLUS WEB FEES	.00	.00	5,000.00	5,000.00	.0
01-44-4036	UNIFORMS	321.90	536.50	1,294.00	757.50	41.5
01-44-4041	PC, SOFTWARE & PRINTERS	14,148.90	17,901.90	1,285.00	(16,616.90)	1393.1
01-44-4055	PC TECHNICIAN FEES	4,775.00	9,550.00	5,641.00	(3,909.00)	169.3
01-44-4057	TELEPHONE EXP	125.17	3,005.17	2,521.00	(484.17)	119.2
01-44-4102	AUDITING FEES	8,746.17	8,746.17	2,829.00	(5,917.17)	309.2
01-44-4800	GENERAL INSURANCE	.00	22,440.00	15,510.00	(6,930.00)	144.7
01-44-4820	LMC CODIFICATION EXP	.00	791.00	870.00	79.00	90.9
	TOTAL ALLOCATED EXPENDITURES	42,169.14	87,128.90	75,896.00	(11,232.90)	114.8
	ADMINISTRATION					
01-50-4000	FULLTIME SALARIES (ADMIN)	15,152.53	32,667.98	21,754.00	(10,913.98)	150.2
01-50-4006	OUTSIDE PROF SERVICE FEES	136.00	136.00	2,372.00	2,236.00	5.7
01-50-4008	OFFICE OPERATIONS	1,072.83	1,447.42	552.00	(895.42)	262.2
01-50-4012	BLDG MAINT & GROUNDS	1,885.57	1,908.65	.00	(1,908.65)	.0
01-50-4014	DUES & SUBSCRIPTIONS	4,148.33	4,463.33	3,200.00	(1,263.33)	139.5
01-50-4015	SEMINARS/MEETINGS	149.00	149.00	279.00	130.00	53.4
01-50-4016	TRAVEL EXPENSES	.00	.00	270.00	270.00	.0
01-50-4017	ELECTRIC SERVICE FOR TOL OFFIC	597.23	597.23	.00	(597.23)	.0
01-50-4024	PAYROLL TAXES - ER	1,175.53	2,542.89	1,779.00	(763.89)	142.9
01-50-4025	EMPLOYEE INS - ER	2,481.85	7,463.65	4,053.00	(3,410.65)	184.2
01-50-4026	RETIREMENT CONTRIBUTION - ER	374.24	974.71	688.00	(286.71)	141.7
01-50-4034	ENVIRONMENTAL MONITORING	185.85	185.85	884.00	698.15	21.0
01-50-4036	ADVERTISING & PUBLISHING EXP	.00	.00	223.00	223.00	.0
01-50-4038	EQUIPMENT & SMALL TOOLS	.00	.00	216.00	216.00	.0
01-50-4041	PC, SOFTWARE & PRINTERS	.00	.00	1,312.00	1,312.00	.0
01-50-4050	MISCELLANEOUS EXPENSE	.00	(1.70)	777.00	778.70	(.2)
01-50-4057	TELEPHONE EXP	.00	.00	254.00	254.00	.0
01-50-4101	COUNTY TREASURER'S FEE	87.99	87.99	237.00	149.01	37.1
	TOTAL ADMINISTRATION	27,446.95	52,623.00	38,850.00	(13,773.00)	135.5

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	LEGISLATIVE					
01-52-4036	ADVERTISING & PUBLISHING	.00	.00	1,183.00	1,183.00	.0
01-52-4050	MISCELLANEOUS EXPENSE	.00	.00	42.00	42.00	.0
01-52-4100	ELECTIONS EXPENSE	.00	.00	2,401.00	2,401.00	.0
	TOTAL LEGISLATIVE	.00	.00	3,626.00	3,626.00	.0
	JUDICIAL					
01-53-4000	FULLTIME SALARIES (ADMIN)	918.19	1,956.82	1,519.00	(437.82)	128.8
01-53-4024	PAYROLL TAXES - ER	64.44	135.03	115.00	(20.03)	117.4
01-53-4025	EMPLOYEE INS - ER	660.50	1,981.60	496.00	(1,485.60)	399.5
01-53-4026	RETIREMENT CONTRIBUTION - ER	.00	.00	65.00	65.00	.0
01-53-4032	ATTORNEYS FEES	1,033.00	1,033.00	946.00	(87.00)	109.2
01-53-4050	MISCELLANEOUS EXPENSE	.00	.00	21.00	21.00	.0
01-53-4103	JUDGE'S SERVICES FEES	1,200.00	1,200.00	1,950.00	750.00	61.5
	TOTAL JUDICIAL	3,876.13	6,306.45	5,112.00	(1,194.45)	123.4
	PLANNING & ZONING					
01-54-4000	FULLTIME SALARIES (ADMIN)	6,044.80	12,993.15	8,637.00	(4,356.15)	150.4
01-54-4001	PARTTIME SALARIES	731.50	731.50	5,304.00	4,572.50	13.8
01-54-4006	OUTSIDE PROF SERVICE FEES	.00	.00	22,644.00	22,644.00	.0
01-54-4014	DUES & SUBSCRIPTIONS	849.00	849.00	936.00	87.00	90.7
01-54-4015	SEMINARS/MEETINGS/TRAINING	.00	.00	148.00	148.00	.0
01-54-4024	PAYROLL TAXES - ER	522.59	1,057.11	899.00	(158.11)	117.6
01-54-4025	EMPLOYEE INS - ER	1,286.36	3,859.08	2,286.00	(1,573.08)	168.8
01-54-4026	RETIREMENT CONTRIBUTION - ER	181.34	453.04	302.00	(151.04)	150.0
01-54-4041	PC, SOFTWARE & PRINTERS	.00	.00	328.00	328.00	.0
01-54-4050	MISCELLANEOUS EXPENSE	.00	.00	485.00	485.00	.0
01-54-4104	PLANNER'S SERVICES FEES	982.70	982.70	.00	(982.70)	.0
	TOTAL PLANNING & ZONING	10,598.29	20,925.58	41,969.00	21,043.42	49.9

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2020

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	HEALTH,WELFARE & COMMUNITY					
01-55-4000	FULLTIME SALARIES	1,291.44	2,756.92	2,890.00	133.08	95.4
01-55-4001	PARTTIME SALARIES	2,172.92	4,758.73	4,355.00	(403.73)	109.3
01-55-4024	PAYROLL TAXES - ER	274.42	655.25	534.00	(121.25)	122.7
01-55-4025	EMPLOYEE INS - ER	98.55	295.65	610.00	314.35	48.5
01-55-4026	RETIREMENT CONTRIBUTION - ER	26.36	65.90	84.00	18.10	78.5
01-55-4710	CULTURAL/CONCERT SERIES	500.00	1,750.00	.00	(1,750.00)	.0
01-55-4711	BRCC DISPATCH FEES	.00	.00	8,166.00	8,166.00	.0
01-55-4714	HUMANE SOCIETY	407.00	407.00	568.00	161.00	71.7
01-55-4750	WALT SELF EXPENDITURES	589.28	710.39	797.00	86.61	89.1
01-55-4751	SENIOR PROGRAMMING	159.99	159.99	166.00	6.01	96.4
01-55-4777	RTD BUS TRANSPORTATION	23,899.00	23,899.00	24,000.00	101.00	99.6
01-55-4779	MAIN STREET BEAUTIFICATION	.00	.00	291.00	291.00	.0
01-55-4782	PUBLIC ART	139.05	139.05	.00	(139.05)	.0
	TOTAL HEALTH,WELFARE & COMMUNITY	29,558.01	35,597.88	42,461.00	6,863.12	83.8
	ECONOMIC DEVELOPMENT					
01-56-4000	FULLTIME SALARIES ECO DEV	2,423.14	5,203.42	3,872.00	(1,331.42)	134.4
01-56-4006	OUTSIDE PROF SERVICE FEES	.00	.00	1,949.00	1,949.00	.0
01-56-4014	DUES & SUBSCRIPTIONS	.00	.00	287.00	287.00	.0
01-56-4015	SEMINARS/MEETINGS	.00	.00	796.00	796.00	.0
01-56-4024	PAYROLL TAXES - ER	189.00	350.14	407.00	56.86	86.0
01-56-4025	EMPLOYEE INS - ER	328.49	985.47	654.00	(331.47)	150.7
01-56-4026	RETIREMENT CONTRIBUTION - ER	72.68	181.08	86.00	(95.08)	210.6
01-56-4036	ADVERTISING & PUBLISHING	410.00	410.00	1,805.00	1,395.00	22.7
01-56-4702	LYONS REDSTONE MUSEUM	.00	.00	1,439.00	1,439.00	.0
	TOTAL ECONOMIC DEVELOPMENT	3,423.31	7,130.11	11,295.00	4,164.89	63.1
	BUILDING INSPECTION					
01-57-4000	FULLTIME SALARIES	.00	.00	2,370.00	2,370.00	.0
01-57-4024	PAYROLL TAXES-ER	.00	.00	180.00	180.00	.0
01-57-4025	EMPLOYEE INSURANCE - ER	.00	.00	888.00	888.00	.0
01-57-4026	RETIREMENT CONTRIBUTION-ER	.00	.00	70.00	70.00	.0
01-57-4033	FLOOD PLAIN PERMIT REVIEW	.00	.00	250.00	250.00	.0
01-57-4600	BLDG INSPECTOR FEES EXPENSE	1,548.14	1,548.14	3,858.00	2,309.86	40.1
01-57-4601	PLAN CHECK	.00	.00	1,655.00	1,655.00	.0
	TOTAL BUILDING INSPECTION	1,548.14	1,548.14	9,271.00	7,722.86	16.7

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	GENERAL FUND POLICE					
01-58-4006	BOULDER COUNTY CONTRACT FEE	58,671.84	58,671.84	61,287.50	2,615.66	95.7
01-58-4008	OFFICE OPERATIONS	157.93	220.93	55.00	(165.93)	401.7
01-58-4012	BLDG MAINT & GROUNDS	357.75	357.75	179.00	(178.75)	199.9
01-58-4028	EXTRA DUTY TRAFFIC & FESTIVALS	.00	.00	1,850.00	1,850.00	.0
	TOTAL GENERAL FUND POLICE	59,187.52	59,250.52	63,371.50	4,120.98	93.5
	STREETS					
01-59-4000	FULLTIME SALARIES (ADMIN)	2,058.40	4,418.47	2,737.00	(1,681.47)	161.4
01-59-4002	MAINTENANCE SALARIES	9,583.80	19,338.31	18,211.00	(1,127.31)	106.2
01-59-4006	OUTSIDE PROFESSIONAL SERVICE F	8,644.00	8,644.00	30.00	(8,614.00)	28813.
01-59-4008	OFFICE OPERATIONS	68.00	68.00	.00	(68.00)	.0
01-59-4011	EQUIPMENT MAINTENANCE	.00	.00	531.00	531.00	.0
01-59-4015	SEMINARS/MEETINGS/TRAINING	.00	.00	248.00	248.00	.0
01-59-4017	ELECTRIC SERVICE FOR PW BLDG	226.84	226.84	.00	(226.84)	.0
01-59-4020	NATURAL GAS SERVICE	273.10	273.10	.00	(273.10)	.0
01-59-4024	PAYROLL TAXES - ER	877.69	1,783.00	1,488.00	(295.00)	119.8
01-59-4025	EMPLOYEE INS - ER	3,904.31	11,121.63	6,157.00	(4,964.63)	180.6
01-59-4026	RETIREMENT CONTRIBUTION - ER	180.19	442.99	494.00	51.01	89.7
01-59-4027	STREET MAINTENANCE	253.27	253.27	2,648.00	2,394.73	9.6
01-59-4030	GASOLINE, OIL, ETC.	260.86	260.86	1,657.00	1,396.14	15.7
01-59-4038	EQUIPMENT & SMALL TOOLS	5.99	5.99	272.00	266.01	2.2
01-59-4050	MISCELLANEOUS EXPENSE	70.70	300.70	384.00	83.30	78.3
01-59-4302	ROADBASE, PATCH, & REPAIR EXP	.00	.00	365.00	365.00	.0
01-59-4303	STREET SIGNS	.00	.00	120.00	120.00	.0
01-59-4311	TRASH REMOVAL	61.55	476.09	323.00	(153.09)	147.4
01-59-4312	STREET LIGHTING - ELECTRICITY	887.09	887.09	721.00	(166.09)	123.0
01-59-4316	HOLIDAY LIGHTS & DECORATIONS	.00	.00	1,140.00	1,140.00	.0
	TOTAL STREETS	27,355.79	48,500.34	37,526.00	(10,974.34)	129.2
	VISITOR CENTER					
01-60-4001	PARTTIME SALARIES	121.50	272.40	229.00	(43.40)	119.0
01-60-4012	BLDG MAINT & GROUNDS	717.70	717.70	.00	(717.70)	.0
01-60-4017	UTILITY SERVICE	197.22	197.22	.00	(197.22)	.0
01-60-4024	PAYROLL TAXES - ER	9.66	21.77	20.00	(1.77)	108.9
01-60-4050	MISCELLANEOUS EXPENSE	157.15	315.56	110.00	(205.56)	286.9
	TOTAL VISITOR CENTER	1,203.23	1,524.65	359.00	(1,165.65)	424.7

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	OTHER FINANCING EXPENDITURES					
01-66-4038	CAPITAL PURCHASES	.00	.00	2,807.00	2,807.00	.0
	TOTAL OTHER FINANCING EXPENDITURES	.00	.00	2,807.00	2,807.00	.0
	TOTAL FUND EXPENDITURES	206,366.51	320,535.57	332,543.50	12,007.93	96.4
	NET REVENUE OVER EXPENDITURES	(98,128.68)	(161,952.33)	(152,107.50)	9,844.83	(106.5)

TOWN OF LYONS
BALANCE SHEET
FEBRUARY 29, 2020

ELECTRIC FUND

ASSETS

02-01-1005	CASH AND CASH EQUIVALENTS		856,450.05	
02-01-1108	INVENTORY		74,979.04	
02-01-1110	LAND & WATER RIGHTS		49,215.00	
02-01-1113	SYSTEM FIXED ASSETS		3,788,691.45	
02-01-1114	ACCUM DEPREC - SYSTEM		(1,274,245.82)	
02-01-1115	PLANT & EQUIP FIXED ASSETS		92,815.05	
02-01-1116	ACCUM DEPREC-PLANT & EQUIPMENT		(78,261.20)	
02-01-1220	A/R - UTILITY BILLING		187,909.01	
02-01-1222	A/R CONTRACTS		408.10	
	TOTAL ASSETS			3,697,960.68

LIABILITIES AND EQUITY

LIABILITIES

02-02-2004	METER DEPOSITS PAYABLE		8,800.00	
02-02-2005	SALES TAX PAYABLE		6,602.65	
02-02-2010	ACCRUED INTEREST PAYABLE		5,394.77	
02-02-2017	COMPENSATION FOR ABSENCES		12,217.56	
02-02-2022	BONDS PAYABLE		195,002.29	
02-02-2024	ELEC REV REF BONDS SERIES 2019		360,209.61	
02-02-2201	A/P - GENERAL FUND		(6,349.86)	
	TOTAL LIABILITIES			581,877.02

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:			
02-02-2290	FUND BALANCE/RETAINED EARNINGS	2,945,650.55		
	REVENUE OVER EXPENDITURES - YTD	170,433.11		
	BALANCE - CURRENT DATE		3,116,083.66	
	TOTAL FUND EQUITY			3,116,083.66
	TOTAL LIABILITIES AND EQUITY			3,697,960.68

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2020

ELECTRIC FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	ELECTRIC REVENUES					
02-15-3400	OTHER INCOME	250.00	1,000.00	746.00	(254.00)	134.1
02-15-3401	INTEREST INCOME	704.57	1,395.74	3,687.00	2,291.26	37.9
02-15-3409	INVESTMENT FEE	.00	.00	13,368.00	13,368.00	.0
02-15-3414	RECONNECTION CHARGES	.00	50.00	42.00	(8.00)	119.1
02-15-3470	RESIDENTIAL ELECTRIC SALES	119,388.87	215,610.61	211,995.00	(3,615.61)	101.7
02-15-3471	NON-TAXABLE ELECTRIC SALES	14,407.33	25,905.22	21,569.00	(4,336.22)	120.1
02-15-3472	NON-RESIDENTIAL ELECTRIC SALES	30,985.85	57,400.98	55,735.00	(1,665.98)	103.0
	TOTAL ELECTRIC REVENUES	165,736.62	301,362.55	307,142.00	5,779.45	98.1
	TOTAL FUND REVENUE	165,736.62	301,362.55	307,142.00	5,779.45	98.1

ELECTRIC FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	ALLOCATED EXPENSES					
02-44-8002	EF'S SHARE ALLOC EXP'S FROM GF	4,441.17	8,882.34	8,882.00	(.34)	100.0
	TOTAL ALLOCATED EXPENSES	4,441.17	8,882.34	8,882.00	(.34)	100.0
	ADMINISTRATION					
02-50-4000	FULLTIME SALARIES (ADMIN)	8,079.87	16,585.09	12,258.00	(4,327.09)	135.3
02-50-4006	OUTSIDE PROF SERVICE FEES	.00	.00	75.00	75.00	.0
02-50-4014	DUES & SUBSCRIPTIONS	.00	490.29	553.00	62.71	88.7
02-50-4016	TRAVEL EXPENSES	.00	.00	285.00	285.00	.0
02-50-4024	PAYROLL TAXES - ER	626.23	1,285.99	918.00	(367.99)	140.1
02-50-4025	EMPLOYEE INS - ER	1,309.55	3,934.68	2,782.00	(1,152.68)	141.4
02-50-4026	RETIREMENT CONTRIBUTION - ER	124.38	323.65	470.00	146.35	68.9
02-50-4041	PC, SOFTWARE & PRINTERS	.00	.00	17.00	17.00	.0
02-50-4050	MISCELLANEOUS EXPENSE	.00	.00	67.00	67.00	.0
	TOTAL ADMINISTRATION	10,140.03	22,619.70	17,425.00	(5,194.70)	129.8
	MAINTENANCE					
02-65-4002	MAINTENANCE SALARIES	2,786.13	5,697.90	5,100.00	(597.90)	111.7
02-65-4006	OUTSIDE PROF SERVICE FEES	7,148.50	7,148.50	11,602.00	4,453.50	61.6
02-65-4021	TELEPHONE SERVICE	40.01	40.01	24.00	(16.01)	166.7
02-65-4024	PAYROLL TAXES - ER	208.88	424.77	401.00	(23.77)	105.9
02-65-4025	EMPLOYEE INS - ER	1,026.63	2,948.49	1,757.00	(1,191.49)	167.8
02-65-4026	RETIREMENT CONTRIBUTION - ER	45.13	110.48	172.00	61.52	64.2
02-65-4027	MAINTENANCE & SUPPLIES	.00	.00	544.00	544.00	.0
02-65-4030	GASOLINE, OIL, ETC.	149.06	149.06	416.00	266.94	35.8
02-65-5002	METERS:REPLACMNTS,SOCKETS,TEST	.00	.00	90,553.00	90,553.00	.0
02-65-5012	ELECTRIC POWER-MEAN & WAPA	82,908.19	82,908.19	115,077.00	32,168.81	72.1
02-65-5014	SUBSTATION MAINT & SUPPLIES	.00	.00	252.00	252.00	.0
	TOTAL MAINTENANCE	94,312.53	99,427.40	225,898.00	126,470.60	44.0
	CAPITAL OUTLAY					
02-66-4038	CAPITAL PURCHASES	.00	.00	39,205.00	39,205.00	.0
	TOTAL CAPITAL OUTLAY	.00	.00	39,205.00	39,205.00	.0
	DEBT SERVICE					
02-67-4902	BOND SERVICE FEES	.00	.00	100.00	100.00	.0
	TOTAL DEBT SERVICE	.00	.00	100.00	100.00	.0

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2020

ELECTRIC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
TOTAL FUND EXPENDITURES	108,893.73	130,929.44	291,510.00	160,580.56	44.9
NET REVENUE OVER EXPENDITURES	56,842.89	170,433.11	15,632.00	(154,801.11)	1090.3

TOWN OF LYONS
BALANCE SHEET
FEBRUARY 29, 2020

WATER FUND

ASSETS

03-01-1005	CASH AND CASH EQUIVALENTS		2,820,163.03	
03-01-1022	REAL ESTATE LEASE PURCHASE		724,922.90	
03-01-1108	INVENTORY		2,937.36	
03-01-1110	LAND & WATER RIGHTS		1,441,323.95	
03-01-1113	SYSTEM FIXED ASSETS		6,696,919.77	
03-01-1114	ACCUM DEPREC - SYSTEM		(2,523,853.69)	
03-01-1115	PLANT & EQUIP FIXED ASSETS		90,781.35	
03-01-1116	ACCUM DEPREC-PLANT & EQUIPMENT		(73,824.88)	
03-01-1117	EQUIPMENT		187,180.37	
03-01-1118	EQUIPMENT-ACCUM DEPRECIATION		(84,863.35)	
03-01-1119	IMPROVEMENTS		2,166,374.48	
03-01-1120	IMPROVEMENTS-ACCUM DEPRE		(1,041,641.26)	
03-01-1205	PREPAID EXPENSES		17,251.50	
03-01-1220	A/R - UTILITY BILLING		67,161.32	
03-01-1222	A/R CONTRACTS		569.11	
03-01-1500	DO-ASSET RETIREMENT OBLIGATION		351,855.00	
	TOTAL ASSETS			10,843,256.96

LIABILITIES AND EQUITY

LIABILITIES

03-02-2009	ACCRUED INTEREST PAYABLE		22,458.95	
03-02-2017	COMPENSATION FOR ABSENCES		15,575.17	
03-02-2018	CWRPDA 2003 LOAN PAYABLE		1,364,512.00	
03-02-2026	LONGMONT TAP FEE IGA		14,425.00	
	TOTAL LIABILITIES			1,416,971.12

FUND EQUITY

03-02-2285	ASSET RETIREMENT OBLIGATION		351,855.00	
	UNAPPROPRIATED FUND BALANCE:			
03-02-2290	FUND BALANCE/RETAINED EARNINGS	9,095,511.79		
	REVENUE OVER EXPENDITURES - YTD	(21,080.95)		
	BALANCE - CURRENT DATE		9,074,430.84	
	TOTAL FUND EQUITY			9,426,285.84
	TOTAL LIABILITIES AND EQUITY			10,843,256.96

WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	WATER REVENUES					
03-16-3400	OTHER INCOME	70,000.00	70,000.00	.00	(70,000.00)	.0
03-16-3401	INTEREST INCOME	966.05	1,940.24	3,731.00	1,790.76	52.0
03-16-3410	TAP CONNECTION FEES	.00	.00	72,194.00	72,194.00	.0
03-16-3480	METERED WATER SALES	56,045.30	107,684.43	114,892.00	7,207.57	93.7
03-16-3482	PIPE WATER SALES RENTAL	1,279.90	2,157.70	1,651.00	(506.70)	130.7
03-16-3483	WATER METER SALES	1,358.45	2,280.14	2,600.00	319.86	87.7
	TOTAL WATER REVENUES	129,649.70	184,062.51	195,068.00	11,005.49	94.4
	TOTAL FUND REVENUE	129,649.70	184,062.51	195,068.00	11,005.49	94.4

WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	ALLOCATED EXPENSES					
03-44-8003	WF'S SHARE OF ALLOCATED EXP	4,402.25	8,804.50	8,804.00	(.50)	100.0
	TOTAL ALLOCATED EXPENSES	4,402.25	8,804.50	8,804.00	(.50)	100.0
	ADMINISTRATION					
03-50-4000	FULLTIME SALARIES (ADMIN)	8,227.87	16,903.29	12,793.00	(4,110.29)	132.1
03-50-4006	OUTSIDE PROF SERVICE FEES	.00	.00	40.00	40.00	.0
03-50-4014	DUES & SUBSCRIPTIONS	.00	.00	127.00	127.00	.0
03-50-4024	PAYROLL TAXES - ER	637.59	1,310.42	983.00	(327.42)	133.3
03-50-4025	EMPLOYEE INS - ER	1,342.40	4,033.24	3,215.00	(818.24)	125.5
03-50-4026	RETIREMENT CONTRIBUTION - ER	128.82	334.75	486.00	151.25	68.9
03-50-4050	MISCELLANEOUS EXPENSE	.00	.00	6.00	6.00	.0
	TOTAL ADMINISTRATION	10,336.68	22,581.70	17,650.00	(4,931.70)	127.9
	TREATMENT					
03-62-4017	ELECTRIC SERVICES	46.74	46.74	113.00	66.26	41.4
03-62-4021	TELEPHONE SERVICE	.00	.00	52.00	52.00	.0
03-62-5106	LONGMONT WATER SERVICES	10,101.19	10,101.19	40,312.00	30,210.81	25.1
	TOTAL TREATMENT	10,147.93	10,147.93	40,477.00	30,329.07	25.1
	DISTRIBUTION					
03-63-4003	DISTRIBUTION SALARIES	2,215.26	4,429.93	4,305.00	(124.93)	102.9
03-63-4006	OUTSIDE PROF SERVICE FEES	(1,492.67)	457.27	1,781.00	1,323.73	25.7
03-63-4015	SEMINARS/MEETINGS	68.35	68.35	.00	(68.35)	.0
03-63-4020	NATURAL GAS SERVICE	127.12	127.12	195.00	67.88	65.2
03-63-4021	TELEPHONE SERVICE	111.30	111.30	.00	(111.30)	.0
03-63-4024	PAYROLL TAXES - ER	167.09	332.29	330.00	(2.29)	100.7
03-63-4025	EMPLOYEE INS - ER	743.53	2,099.19	1,353.00	(746.19)	155.2
03-63-4026	RETIREMENT CONTRIBUTION - ER	38.56	94.36	183.00	88.64	51.6
03-63-4027	MAINTENANCE & SUPPLIES	407.17	516.02	396.00	(120.02)	130.3
03-63-4030	GASOLINE, OIL, ETC.	74.53	74.53	278.00	203.47	26.8
03-63-4031	CHEMICALS, LAB & LAB SUPPLIES	39.00	39.00	296.00	257.00	13.2
03-63-5100	LINE & VALVE REPAIRS	.00	.00	205.00	205.00	.0
03-63-5101	HIGH SERV PUMP STATION MAINT	1,351.71	1,351.71	215.00	(1,136.71)	628.7
03-63-5103	HIGHSERV PUMP STATION ELECTRIC	1,620.04	1,620.04	3,445.00	1,824.96	47.0
03-63-5106	WATER SERVICE FOR PIPE WATER S	40.01	40.01	.00	(40.01)	.0
03-63-5107	WATER ASSESSMENTS & STORAGE	.00	.00	17.00	17.00	.0
03-63-5110	WATER METERS & METER PARTS	.00	.00	1,930.00	1,930.00	.0
	TOTAL DISTRIBUTION	5,511.00	11,361.12	14,929.00	3,567.88	76.1

WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	CAPITAL OUTLAY					
03-66-4038	CAPITAL PURCHASES	.00	.00	3,149.00	3,149.00	.0
	TOTAL CAPITAL OUTLAY	.00	.00	3,149.00	3,149.00	.0
	DEBT SERVICE					
03-67-4919	CWRPDA 03 LOAN PRINCIPAL	.00	125,825.92	125,826.00	.08	100.0
03-67-4920	CWRPDA 03 LOAN INTEREST	.00	26,422.29	28,673.00	2,250.71	92.2
	TOTAL DEBT SERVICE	.00	152,248.21	154,499.00	2,250.79	98.5
	TOTAL FUND EXPENDITURES	30,397.86	205,143.46	239,508.00	34,364.54	85.7
	NET REVENUE OVER EXPENDITURES	99,251.84	(21,080.95)	(44,440.00)	(23,359.05)	(47.4)

TOWN OF LYONS
BALANCE SHEET
FEBRUARY 29, 2020

SANITATION FUND

ASSETS

04-01-1005	CASH AND CASH EQUIVALENTS		(1,653,342.95)	
04-01-1017	ADVANCE TO OTHER FUNDS		236,409.52	
04-01-1108	INVENTORY		3,800.00	
04-01-1110	LAND & WATER RIGHTS		57,048.95	
04-01-1113	SYSTEM FIXED ASSETS		10,821,097.66	
04-01-1114	ACCUM DEPREC - SYSTEM		(1,841,369.04)	
04-01-1115	PLANT & EQUIP FIXED ASSETS		101,190.06	
04-01-1116	ACCUM DEPREC-PLANT & EQUIPMENT		(76,995.38)	
04-01-1125	CONSTRUCTION IN PROGRESS		24,743.00	
04-01-1220	A/R - UTILITY BILLING		76,196.45	
04-01-1222	A/R CONTRACTS		376.18	
	TOTAL ASSETS			7,749,154.45

LIABILITIES AND EQUITY

LIABILITIES

04-02-2010	ACCRUED INTEREST PAYABLE		8,671.95	
04-02-2017	COMPENSATION FOR ABSENCES		15,282.13	
04-02-2200	A/P - MISCELLANEOUS		437,659.00	
04-03-2016	WWTP SRF LOAN PAYABLE		4,090,986.33	
	TOTAL LIABILITIES			4,552,599.41

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:			
04-02-2290	FUND BALANCE/RETAINED EARNINGS	3,144,589.77		
	REVENUE OVER EXPENDITURES - YTD	51,965.27		
	BALANCE - CURRENT DATE		3,196,555.04	
	TOTAL FUND EQUITY			3,196,555.04
	TOTAL LIABILITIES AND EQUITY			7,749,154.45

SANITATION FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	SANITATION REVENUE					
04-17-3401	INTEREST INCOME	.00	.00	6,476.00	6,476.00	.0
04-17-3410	TAP CONNECTION FEES	.00	.00	44,463.00	44,463.00	.0
04-17-3490	SANITATION USERS' FEE	68,442.20	134,392.50	128,644.00	(5,748.50)	104.5
	TOTAL SANITATION REVENUE	68,442.20	134,392.50	179,583.00	45,190.50	74.8
	TOTAL FUND REVENUE	68,442.20	134,392.50	179,583.00	45,190.50	74.8

SANITATION FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	ALLOCATED EXPENSES					
04-44-8004	SF'S SHARE ALLOC EXP FROM GF	4,471.42	8,942.84	8,942.00	(.84)	100.0
	TOTAL ALLOCATED EXPENSES	4,471.42	8,942.84	8,942.00	(.84)	100.0
	ADMINISTRATION					
04-50-4000	FULLTIME SALARIES (ADMIN)	8,134.93	16,854.07	11,924.00	(4,930.07)	141.4
04-50-4006	OUTSIDE PROF SERVICE FEES	.00	.00	130.00	130.00	.0
04-50-4024	PAYROLL TAXES - ER	629.56	1,305.07	904.00	(401.07)	144.4
04-50-4025	EMPLOYEE INS - ER	1,403.92	4,217.79	2,981.00	(1,236.79)	141.5
04-50-4026	RETIREMENT CONTRIBUTION - ER	136.48	353.90	454.00	100.10	78.0
	TOTAL ADMINISTRATION	10,304.89	22,730.83	16,393.00	(6,337.83)	138.7
	TREATMENT					
04-62-4006	OUTSIDE PROF SERVICE FEES	9,977.31	9,977.31	18,977.00	8,999.69	52.6
04-62-4017	ELECTRIC SERVICES	4,076.16	4,076.16	2,843.00	(1,233.16)	143.4
04-62-4020	NATURAL GAS SERVICE	523.43	523.43	1,300.00	776.57	40.3
04-62-4021	TELEPHONE SERVICE	356.01	602.45	360.00	(242.45)	167.4
04-62-4027	MAINTENANCE & SUPPLIES	2,057.13	2,057.13	585.00	(1,472.13)	351.7
04-62-4031	CHEMICALS,LAB & LAB SUPPLIES	2,002.22	2,094.92	4,079.00	1,984.08	51.4
04-62-5202	SLUDGE DISPOSAL	21,177.00	21,177.00	1,792.00	(19,385.00)	1181.8
	TOTAL TREATMENT	40,169.26	40,508.40	29,936.00	(10,572.40)	135.3
	COLLECTION & TRANSMISSION					
04-64-4005	COLLECT/TRANSMIT SALARIES	2,567.01	5,227.58	4,594.00	(633.58)	113.8
04-64-4015	SEMINARS/MEETINGS/TRAINING	.00	.00	82.00	82.00	.0
04-64-4024	PAYROLL TAXES - ER	192.63	390.09	347.00	(43.09)	112.4
04-64-4025	EMPLOYEE INS - ER	932.26	2,665.38	1,576.00	(1,089.38)	169.1
04-64-4026	RETIREMENT CONTRIBUTION - ER	38.56	94.36	167.00	72.64	56.5
04-64-4027	MAINTENANCE & SUPPLIES	23.07	46.14	1,359.00	1,312.86	3.4
04-64-4028	LIFT STATION PARTS & MAINT	366.40	366.40	22.00	(344.40)	1665.5
04-64-4030	GASOLINE, OIL, ETC.	74.53	74.53	278.00	203.47	26.8
04-64-4041	PC, SOFTWARE & PRINTERS	.00	.00	237.00	237.00	.0
04-64-4050	MISCELLANEOUS EXPENSE	.00	.00	124.00	124.00	.0
04-64-4302	ROAD BASE, SQUEEGEE, ASPHALT R	.00	.00	832.00	832.00	.0
04-64-5200	LINE REPAIRS & CLEANING	1,380.68	1,380.68	7,207.00	5,826.32	19.2
	TOTAL COLLECTION & TRANSMISSION	5,575.14	10,245.16	16,825.00	6,579.84	60.9
	TOTAL FUND EXPENDITURES	60,520.71	82,427.23	72,096.00	(10,331.23)	114.3

SANITATION FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
NET REVENUE OVER EXPENDITURES	7,921.49	51,965.27	107,487.00	55,521.73	48.4

TOWN OF LYONS
BALANCE SHEET
FEBRUARY 29, 2020

STORM WATER FUND

	ASSETS			
06-01-1005	CASH AND CASH EQUIVALENTS		160,443.93	
06-01-1108	INVENTORY		1,869.98	
06-01-1113	SYSTEM FIXED ASSETS		505,843.08	
06-01-1114	ACCUM DEPRECIATION - SYSTEM		(231,514.86)	
06-01-1220	A/R - UTILITY BILLING		10,890.21	
06-01-1222	A/R CONTRACTS		15.32	
	TOTAL ASSETS			447,547.66
	LIABILITIES AND EQUITY			
	LIABILITIES			
06-02-2022	ADVANCE FROM OTHER FUNDS		236,409.52	
	TOTAL LIABILITIES			236,409.52
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
06-02-2290	FUND BALANCE/RETAINED EARNINGS	195,860.74		
	REVENUE OVER EXPENDITURES - YTD	15,277.40		
	BALANCE - CURRENT DATE		211,138.14	
	TOTAL FUND EQUITY			211,138.14
	TOTAL LIABILITIES AND EQUITY			447,547.66

STORM WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	CHARGES FOR SERVICES					
06-16-3300	STORMWATER DRAINAGE FEES	9,801.05	19,594.60	20,000.00	405.40	98.0
	TOTAL CHARGES FOR SERVICES	9,801.05	19,594.60	20,000.00	405.40	98.0
	INVESTMENT EARNINGS					
06-17-3500	INTEREST INCOME	131.25	272.31	334.00	61.69	81.5
	TOTAL INVESTMENT EARNINGS	131.25	272.31	334.00	61.69	81.5
	TOTAL FUND REVENUE	9,932.30	19,866.91	20,334.00	467.09	97.7

STORM WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	ADMINISTRATION					
06-50-4000	FULL TIME SLARIES (ADMIN)	832.61	1,635.25	1,549.00	(86.25)	105.6
06-50-4008	OFFICE OPERATIONS	.00	.00	169.00	169.00	.0
06-50-4024	PAYROLL TAXES	64.17	125.48	113.00	(12.48)	111.0
06-50-4025	EMPLOYEE INSURANCE	160.20	480.56	446.00	(34.56)	107.8
06-50-4026	RETIREMENT CONTRIBUTION	10.60	26.32	70.00	43.68	37.6
06-50-4027	STORMWATER SHARE OF ALLOCATED	509.75	1,019.50	1,020.00	.50	100.0
	TOTAL ADMINISTRATION	1,577.33	3,287.11	3,367.00	79.89	97.6
	STORM WATER SYSTEM MAINTENANCE					
06-65-4002	STRMWTR SYSTEM MAINT. SALARIES	390.12	829.93	862.00	32.07	96.3
06-65-4010	POSTAGE	.00	.00	36.00	36.00	.0
06-65-4024	PAYROLL TAXES	29.41	62.37	63.00	.63	99.0
06-65-4025	EMPLOYEE INSURANCE	127.22	381.67	352.00	(29.67)	108.4
06-65-4026	RETIREMENT CONTRIBUTION	11.50	28.43	20.00	(8.43)	142.2
	TOTAL STORM WATER SYSTEM MAINTENANCE	558.25	1,302.40	1,333.00	30.60	97.7
	TOTAL FUND EXPENDITURES	2,135.58	4,589.51	4,700.00	110.49	97.7
	NET REVENUE OVER EXPENDITURES	7,796.72	15,277.40	15,634.00	356.60	97.7

TOWN OF LYONS
BALANCE SHEET
FEBRUARY 29, 2020

CONSERVATION TRUST FUND

	ASSETS			
07-01-1001	BANK OF THE WEST - CTF		199,257.67	
	TOTAL ASSETS			199,257.67
	LIABILITIES AND EQUITY			
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
07-02-2290	FUND BALANCE/RETAINED EARNINGS	198,661.43		
	REVENUE OVER EXPENDITURES - YTD	596.24		
	BALANCE - CURRENT DATE		199,257.67	
	TOTAL FUND EQUITY			199,257.67
	TOTAL LIABILITIES AND EQUITY			199,257.67

CONSERVATION TRUST FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	CONSERVATION TRUST REVENUE					
07-20-3401	INTEREST INCOME	280.49	596.24	425.00	(171.24)	140.3
	TOTAL CONSERVATION TRUST REVENUE	280.49	596.24	425.00	(171.24)	140.3
	TOTAL FUND REVENUE	280.49	596.24	425.00	(171.24)	140.3
	NET REVENUE OVER EXPENDITURES	280.49	596.24	425.00	(171.24)	140.3

TOWN OF LYONS
BALANCE SHEET
FEBRUARY 29, 2020

PARKS & RECREATION FUND

	ASSETS			
08-01-1005	CASH AND CASH EQUIVALENTS		875,607.67	
08-01-1101	PETTY CASH - SHOWER		400.00	
08-01-1105	GAP PETTY CASH		50.00	
08-01-1108	INVENTORY		24,632.75	
	TOTAL ASSETS			900,690.42
	LIABILITIES AND EQUITY			
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
08-02-2290	FUND BALANCE/RETAINED EARNINGS	930,705.01		
	REVENUE OVER EXPENDITURES - YTD	(30,014.59)		
	BALANCE - CURRENT DATE		900,690.42	
	TOTAL FUND EQUITY			900,690.42
	TOTAL LIABILITIES AND EQUITY			900,690.42

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2020

PARKS & RECREATION FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	HOME ADDITION FEES					
08-10-3007	HOME ADDITIONS FEE - PARKS	4,826.00	4,826.00	6,141.00	1,315.00	78.6
	TOTAL HOME ADDITION FEES	4,826.00	4,826.00	6,141.00	1,315.00	78.6
	TAXES/MISC INCOME/DONATIONS					
08-21-3003	SALES TAX: MEADOW PARK - 1%	.00	.00	31,005.00	31,005.00	.0
08-21-3005	USE TAX: MEADOW PARK - 1%	7,965.83	8,239.43	11,385.00	3,145.57	72.4
08-21-3401	INTEREST INCOME	732.84	1,485.24	972.00	(513.24)	152.8
	TOTAL TAXES/MISC INCOME/DONATIONS	8,698.67	9,724.67	43,362.00	33,637.33	22.4
	PARK DIVISION REVENUE					
08-22-3891	CAMPING REVENUES	23,400.32	68,951.98	35,582.00	(33,369.98)	193.8
08-22-3892	SHELTER HOUSE REVENUES	1,119.99	2,244.99	849.00	(1,395.99)	264.4
08-22-3893	PARKING FEES: MEADOW PARK	655.00	1,715.00	860.00	(855.00)	199.4
08-22-3894	DOG PARK FEES	45.00	60.00	.00	(60.00)	.0
08-22-3895	SPECIAL EVNT/LG GROUP PERMITS	.00	1,095.00	189.00	(906.00)	579.4
08-22-3896	PARKING FEE: BOHN PARK	15.00	120.00	.00	(120.00)	.0
08-22-3899	SHOWER REVENUE	.00	.00	54.00	54.00	.0
	TOTAL PARK DIVISION REVENUE	25,235.31	74,186.97	37,534.00	(36,652.97)	197.7
	RECREATION DIVISION REVENUE					
08-23-3800	RECR PROGRAM REVENUES	168.00	798.00	2,351.00	1,553.00	33.9
	TOTAL RECREATION DIVISION REVENUE	168.00	798.00	2,351.00	1,553.00	33.9
	SPECIAL EVENT REVENUE					
08-25-3404	SPECIAL EVENTS REVENUES	.00	.00	240.00	240.00	.0
	TOTAL SPECIAL EVENT REVENUE	.00	.00	240.00	240.00	.0
	TOTAL FUND REVENUE	38,927.98	89,535.64	89,628.00	92.36	99.9

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2020

PARKS & RECREATION FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	ALLOCATED EXPENSES					
08-44-8008	PRF'S SHARE ALLOC EXP FROM GF	9,966.67	19,933.34	19,924.00	(9.34)	100.1
	TOTAL ALLOCATED EXPENSES	9,966.67	19,933.34	19,924.00	(9.34)	100.1
	ADMINISTRATION					
08-50-4000	FULLTIME SALARIES (ADMIN)	10,387.48	22,396.31	12,322.00	(10,074.31)	181.8
08-50-4006	OUTSIDE PROF SERVICE FEES	117.50	117.50	.00	(117.50)	.0
08-50-4014	DUES & SUBSCR	.00	.00	150.00	150.00	.0
08-50-4021	TELEPHONE SERVICE	201.36	201.36	327.00	125.64	61.6
08-50-4024	PAYROLL TAXES - ER	797.64	1,721.61	888.00	(833.61)	193.9
08-50-4025	EMPLOYEE INS - ER	2,295.97	6,891.96	3,508.00	(3,383.96)	196.5
08-50-4026	RETIREMENT CONTRIBUTION - ER	291.82	735.83	449.00	(286.83)	163.9
08-50-4036	ADVERTISING & PUBLISHING	.00	.00	152.00	152.00	.0
08-50-4041	PC, SOFTWARE & PRINTERS	2,940.00	3,012.00	54.00	(2,958.00)	5577.8
	TOTAL ADMINISTRATION	17,031.77	35,076.57	17,850.00	(17,226.57)	196.5
	SPECIAL EVENTS					
08-55-4705	SPECIAL EVENTS EXPENSE	.00	.00	570.00	570.00	.0
08-55-4710	LYONS OUTDOOR GAMES	12,500.00	12,500.00	4,820.00	(7,680.00)	259.3
	TOTAL SPECIAL EVENTS	12,500.00	12,500.00	5,390.00	(7,110.00)	231.9

PARKS & RECREATION FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	PARKS DEPT					
08-60-4000	FULLTIME SALARIES (ADMIN)	2,751.20	5,878.84	3,892.00	(1,986.84)	151.1
08-60-4001	PARTTIME SALARIES	3,730.50	8,003.31	8,586.00	582.69	93.2
08-60-4002	MAINTENANCE SALARIES	7,025.98	14,410.02	8,424.00	(5,986.02)	171.1
08-60-4006	OUTSIDE PROF SERVICE FEES	957.25	957.25	2,726.00	1,768.75	35.1
08-60-4011	EQUIP & SMALL TOOLS	242.30	242.30	.00	(242.30)	.0
08-60-4012	BLDG MAINT & GROUNDS	5,009.59	5,009.59	4,953.00	(56.59)	101.1
08-60-4017	ELECTRIC SERVICES	1,303.69	1,303.69	526.00	(777.69)	247.9
08-60-4020	NATURAL GAS SERVICE	190.11	190.11	743.00	552.89	25.6
08-60-4021	PARK WATER	22.79	22.79	.00	(22.79)	.0
08-60-4024	PAYROLL TAXES - ER	1,033.93	2,163.52	1,585.00	(578.52)	136.5
08-60-4025	EMPLOYEE INS - ER	3,197.36	9,263.59	5,814.00	(3,449.59)	159.3
08-60-4026	RETIREMENT CONTRIBUTION - ER	143.85	355.01	459.00	103.99	77.3
08-60-4027	MAINTENANCE & SUPPLIES	641.91	641.91	2,101.00	1,459.09	30.6
08-60-4030	GASOLINE, OIL, ETC.	186.32	186.32	1,395.00	1,208.68	13.4
08-60-4034	KIOSK TRANSACTION FEES	407.37	560.51	342.00	(218.51)	163.9
08-60-4050	MISCELLANEOUS EXPENSE	.00	230.00	614.00	384.00	37.5
08-60-4311	SANITARY SRVS-TRASH,PORTAJ:PRF	1,645.87	1,668.94	1,775.00	106.06	94.0
08-60-4317	RIVER COURSE MAINT	.00	.00	332.00	332.00	.0
08-60-4321	PARK SIGNAGE	.00	.00	25.00	25.00	.0
	TOTAL PARKS DEPT	28,490.02	51,087.70	44,292.00	(6,795.70)	115.3
	CAPITAL OUTLAY					
08-66-4038	CAPITAL PURCHASES	.00	.00	700.00	700.00	.0
	TOTAL CAPITAL OUTLAY	.00	.00	700.00	700.00	.0
	PARKS RECREATION PROGRAMMING					
08-76-4050	RECREATION PROGRAMING	952.62	952.62	1,125.00	172.38	84.7
	TOTAL PARKS RECREATION PROGRAMMING	952.62	952.62	1,125.00	172.38	84.7
	TOTAL FUND EXPENDITURES	68,941.08	119,550.23	89,281.00	(30,269.23)	133.9
	NET REVENUE OVER EXPENDITURES	(30,013.10)	(30,014.59)	347.00	30,361.59	(8649.

GRANTS & OTHER

	ASSETS			
19-01-1003	BANK OF THE WEST FLOOD ADVANCE		3,500,000.00	
19-01-1005	CASH AND CASH EQUIVALENTS		1,048,374.87	
19-01-1200	A/R - MISCELLANEOUS		4,900,000.00	
19-01-1203	A/R STATE ASSISTANCE GRANT		1,602,384.79	
19-01-1204	AMOUNTS OWED BY OTHER GOVTS		163,056.15	
	TOTAL ASSETS			11,213,815.81
	LIABILITIES AND EQUITY			
	LIABILITIES			
19-02-2202	RETAINAGE PAYABLE		271,980.88	
19-02-2203	GRANTS PAYABLE		6,822.53	
19-02-2270	DEFERRED FEDERAL REVENUES		3,971,000.00	
19-02-2275	DEFERRED MISC GRANT REVENUE		106,417.43	
	TOTAL LIABILITIES			4,356,220.84
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
19-02-2290	FUND BALANCE/RETAINED EARNINGS	5,920,090.62		
	REVENUE OVER EXPENDITURES - YTD	937,504.35		
	BALANCE - CURRENT DATE		6,857,594.97	
	TOTAL FUND EQUITY			6,857,594.97
	TOTAL LIABILITIES AND EQUITY			11,213,815.81

GRANTS & OTHER

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	FEDERAL FUNDING					
19-28-3800	FEMA FLOOD PROJECT SHARE	.00	.00	467,022.00	467,022.00	.0
	TOTAL FEDERAL FUNDING	.00	.00	467,022.00	467,022.00	.0
	FISCAL AGENT REVENUES					
19-31-3800	LAHC	100.98	175.95	.00	(175.95)	.0
	TOTAL FISCAL AGENT REVENUES	100.98	175.95	.00	(175.95)	.0
	SOURCE 32					
19-32-3004	PROJECT MGMT $132302	1,980.00	1,980.00	.00	(1,980.00)	.0
19-32-3011	TRANSLINE/APPLEV OR MEADOW $1M	(2,226.87)	(2,226.87)	.00	2,226.87	.0
19-32-3013	CDPHE SCADA	1,518.75	1,518.75	.00	(1,518.75)	.0
19-32-3014	APPLE VALLEY WATER SERVICES	26,522.07	26,522.07	.00	(26,522.07)	.0
	TOTAL SOURCE 32	27,793.95	27,793.95	.00	(27,793.95)	.0
	TOTAL FUND REVENUE	27,894.93	27,969.90	467,022.00	439,052.10	6.0

GRANTS & OTHER

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	REIMBURSABLE EXPENSES					
19-40-4036	ADVERTING & PUBLISHING	5,832.00	5,832.00	.00	(5,832.00)	.0
	TOTAL REIMBURSABLE EXPENSES	5,832.00	5,832.00	.00	(5,832.00)	.0
	DEPARTMENT 46					
19-46-4000	DOLA STAFFING GRANT 2018 $781K	18,214.10	36,987.64	.00	(36,987.64)	.0
19-46-4024	DOLA STAFFING GRANT 2018	1,406.05	2,860.37	.00	(2,860.37)	.0
19-46-4025	DOLA STAFFING GRANT 2018	3,764.93	10,170.13	.00	(10,170.13)	.0
	TOTAL DEPARTMENT 46	23,385.08	50,018.14	.00	(50,018.14)	.0
	2013 FLOOD					
19-61-4006	OUTSIDE PROF SERVICE FEES	(6,071.94)	(967,806.59)	.00	967,806.59	.0
19-61-4027	STREET MAINTENANCE	.00	.00	132,076.00	132,076.00	.0
	TOTAL 2013 FLOOD	(6,071.94)	(967,806.59)	132,076.00	1,099,882.59	(732.8)
	OTHER GRANT EXPENDITURES					
19-62-4007	BOCO LESAP GRANT	.00	1,372.00	.00	(1,372.00)	.0
	TOTAL OTHER GRANT EXPENDITURES	.00	1,372.00	.00	(1,372.00)	.0
	LCF / LOCAL GRANTS					
19-63-5019	LCF-LAHC HEARTS OF LYONS $3.5K	.00	25.00	.00	(25.00)	.0
19-63-5026	LFC-LAHC 2019HEARTS	395.00	395.00	.00	(395.00)	.0
19-63-5028	LCF-PRC PESTICIDES TESTS	.00	630.00	.00	(630.00)	.0
	TOTAL LCF / LOCAL GRANTS	395.00	1,050.00	.00	(1,050.00)	.0
	TOTAL FUND EXPENDITURES	23,540.14	(909,534.45)	132,076.00	1,041,610.45	(688.6)
	NET REVENUE OVER EXPENDITURES	4,354.79	937,504.35	334,946.00	(602,558.35)	279.9

TOWN OF LYONS
BALANCE SHEET
FEBRUARY 29, 2020

GRANTS

	ASSETS			
21-01-1005	CASH AND CASH EQUIVALENTS		(890,980.93)	
21-01-1200	A/R CDBG		185,081.54	
21-01-1201	A/R HMGP		77,701.54	
21-01-1202	A/R DEF		467,932.09	
	TOTAL ASSETS			(160,265.76)
	LIABILITIES AND EQUITY			
	LIABILITIES			
21-02-2013	ACQUIRED PROPERTY TAX PAYABLE		826.19	
21-02-2270	DEFERRED CDBG REVENUE		155,267.53	
21-02-2271	DEFERRED HMGP REVENUE		77,701.54	
21-02-2272	DEFERRED REVENUE DEF		467,932.09	
	TOTAL LIABILITIES			701,727.35
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
21-02-2290	FUND BALANCE - UNRESTRICTED	(1,493,843.43)		
	REVENUE OVER EXPENDITURES - YTD	631,850.32		
	BALANCE - CURRENT DATE		(861,993.11)	
	TOTAL FUND EQUITY			(861,993.11)
	TOTAL LIABILITIES AND EQUITY			(160,265.76)

GRANTS

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	CDBG-DR RD2 REIMBURSEMENTS					
21-26-3515	DR R2 BCC - REPLACE PAVEMENT	.00	.00	135,478.00	135,478.00	.0
21-26-3518	ST VRAIN CREEK RECOVERY SITE 3	.00	.00	89,964.00	89,964.00	.0
21-26-3519	ADVANCED WARNING SYSTEM EXPAN	.00	.00	16,660.00	16,660.00	.0
	TOTAL CDBG-DR RD2 REIMBURSEMENTS	.00	.00	242,102.00	242,102.00	.0
	SOURCE 27					
21-27-3150	STATE DEF - UNMET NEEDS $344K	.00	.00	142,192.00	142,192.00	.0
	TOTAL SOURCE 27	.00	.00	142,192.00	142,192.00	.0
	TOTAL FUND REVENUE	.00	.00	384,294.00	384,294.00	.0

GRANTS

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	CDBG-DR R2 INFRA/COLLABORATIVE					
21-50-4006	DR R2 BCC-BUYOUTS (INCL. URA)	2,071.03	2,071.03	.00	(2,071.03)	.0
21-50-4013	DR R2 BCC - MCCONNELL BRIDGE	419.90	419.90	.00	(419.90)	.0
21-50-4015	DR R2 BCC REPLACE PAVEMENT	(120.00)	(120.00)	135,476.00	135,596.00	(.1)
21-50-4018	ST VRAIN CREEK RECOVERY SITE 3	(1,450.00)	(1,450.00)	89,964.00	91,414.00	(1.6)
21-50-4019	ADVANCED WARNING SYSTEM EXPAN	.00	.00	16,660.00	16,660.00	.0
	TOTAL CDBG-DR R2 INFRA/COLLABORATIVE	920.93	920.93	242,100.00	241,179.07	.4
	CDBG / DEF RESTRICTION					
21-56-4050	DEF - UNMET NEEDS	.00	.00	142,190.00	142,190.00	.0
	TOTAL CDBG / DEF RESTRICTION	.00	.00	142,190.00	142,190.00	.0
	FEDERAL GRANTS - OTHER					
21-70-4001	EDA EASTERN CORRIDOR GRANT	(10,677.32)	(218,244.54)	.00	218,244.54	.0
21-70-4002	EDA E. CORR MATCH - CDBG FUNDS	(9,057.68)	(414,526.71)	.00	414,526.71	.0
	TOTAL FEDERAL GRANTS - OTHER	(19,735.00)	(632,771.25)	.00	632,771.25	.0
	TOTAL FUND EXPENDITURES	(18,814.07)	(631,850.32)	384,290.00	1,016,140.32	(164.4)
	NET REVENUE OVER EXPENDITURES	18,814.07	631,850.32	4.00	(631,846.32)	15796

TOWN OF LYONS
BALANCE SHEET
FEBRUARY 29, 2020

FUND 22

	ASSETS			
22-01-1000	BANK OF THE WEST REVOLVING LOA		85,907.68	
22-01-1200	USDA LOAN REPAYMENT-PRINCIPAL		52,733.66	
22-01-1205	BRF LOAN REPAY - PRINCIPAL		31,816.05	
	TOTAL ASSETS			170,457.39
	LIABILITIES AND EQUITY			
	LIABILITIES			
22-02-2230	UNEARNED LOAN REPAYMENTS		85,151.76	
	TOTAL LIABILITIES			85,151.76
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
22-02-2290	FUND BALANCE - UNRESTRICTED	81,384.12		
	REVENUE OVER EXPENDITURES - YTD	3,921.51		
	BALANCE - CURRENT DATE		85,305.63	
	TOTAL FUND EQUITY			85,305.63
	TOTAL LIABILITIES AND EQUITY			170,457.39

FUND 22

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
22-14-3400	LOAN PRINCIPAL PAYMENTS RECV'D	943.61	3,644.90	.00	(3,644.90)	.0
22-14-3401	BRF LOAN REPAY - INTEREST	53.08	131.73	.00	(131.73)	.0
22-14-3402	USDA LOAN REPAY-INTEREST	57.17	144.88	.00	(144.88)	.0
	TOTAL SOURCE 14	1,053.86	3,921.51	.00	(3,921.51)	.0
	TOTAL FUND REVENUE	1,053.86	3,921.51	.00	(3,921.51)	.0
	NET REVENUE OVER EXPENDITURES	1,053.86	3,921.51	.00	(3,921.51)	.0

TOWN OF LYONS
BALANCE SHEET
FEBRUARY 29, 2020

LYONS URBAN RENEWAL AUTHORITY

	ASSETS			
23-01-1000	BANK OF THE WEST - LURA		4,697.08	
23-01-1217	A/R PROPERTY TAXES		22,629.00	
	TOTAL ASSETS			27,326.08
	LIABILITIES AND EQUITY			
	LIABILITIES			
23-02-2013	DEFERRED REAL ESTATE TAXES		22,629.00	
23-02-2202	INTERFUND - PAYABLE		4,946.05	
	TOTAL LIABILITIES			27,575.05
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
23-02-2290	FUND BALANCE/RETAINED EARNINGS	1,650.14		
	REVENUE OVER EXPENDITURES - YTD	(1,899.11)		
	BALANCE - CURRENT DATE		(248.97)	
	TOTAL FUND EQUITY			(248.97)
	TOTAL LIABILITIES AND EQUITY			27,326.08

LYONS URBAN RENEWAL AUTHORITY

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	TAXES					
23-10-3062	PROPERTY TAXES - LURA	402.51	402.51	588.00	185.49	68.5
	TOTAL TAXES	402.51	402.51	588.00	185.49	68.5
	TOTAL FUND REVENUE	402.51	402.51	588.00	185.49	68.5

LYONS URBAN RENEWAL AUTHORITY

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	ADMINISTRATION					
23-62-4030	COUNTY TREASURER FEE	6.02	6.02	.00	(6.02)	.0
23-62-4032	ATTORNEY FEES	.00	.00	257.00	257.00	.0
23-62-4104	PLANNER'S SERVICE FEES	2,295.60	2,295.60	.00	(2,295.60)	.0
	TOTAL ADMINISTRATION	2,301.62	2,301.62	257.00	(2,044.62)	895.6
	TOTAL FUND EXPENDITURES	2,301.62	2,301.62	257.00	(2,044.62)	895.6
	NET REVENUE OVER EXPENDITURES	(1,899.11)	(1,899.11)	331.00	2,230.11	(573.8)

TOWN OF LYONS
BALANCE SHEET
FEBRUARY 29, 2020

CASH COMBINED FUND

ASSETS

99-01-1005	CASH ALLOC TO OTHER FUNDS	(4,378,568.63)	
99-01-1010	COLOTRUST ACCOUNT	2,608,806.21	
99-01-1013	BANK OF THE WEST OPERATING	1,692,049.25	
99-01-1014	XPRESS DEPOSIT ACCOUNT	77,713.17	
	TOTAL ASSETS		.00