

TOWN OF LYONS
 BALANCE SHEET
 FEBRUARY 28, 2021

GENERAL FUND

ASSETS

| | | | |
|------------|---------------------------|--------------|---------------------|
| 01-01-1005 | CASH AND CASH EQUIVALENTS | 1,335,441.77 | |
| 01-01-1013 | PETTY CASH - FRONT OFFICE | 400.00 | |
| 01-01-1100 | PETTY CASH | 150.00 | |
| 01-01-1150 | DEPOSITS HELD BY OTHERS | 200.00 | |
| 01-01-1200 | A/R - MISCELLANEOUS | 64,971.79 | |
| 01-01-1205 | PREPAID EXPENSES | 791.00 | |
| 01-01-1207 | PREPAID RECORDING FEES | 1,322.52 | |
| 01-01-1216 | A/R:EST ACCRUED TAXES | 1.00 | |
| 01-01-1217 | A/R - PROPERTY TAXES | 720,341.00 | |
| 01-01-1240 | A/R - LAND USE FEES | 20,718.48 | |
| 01-01-1247 | INTERFUND - RECEIVABLES | 43,573.39 | |
| | TOTAL ASSETS | | <u>2,187,910.95</u> |

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|------------|--------------------------------|------------|------------|
| 01-02-2000 | FEDERAL WITHHOLDING PAYABLE | 4,393.92 | |
| 01-02-2001 | STATE WITHHOLDING PAYABLE | 1,888.00 | |
| 01-02-2002 | SOC SEC PAYABLE:ER&EE | 6,405.46 | |
| 01-02-2003 | MEDICARE PAYABLE:ER&EE | 1,566.34 | |
| 01-02-2013 | DEFERRED REAL ESTATE TAXES | 720,341.00 | |
| 01-02-2020 | RETIREMENT PAYABLE:ER&EE | 2,836.32 | |
| 01-02-2031 | MEDICAL INSURANCE PAYABLE | 20,187.94 | |
| 01-02-2037 | UNEMPLOYMENT INSURANCE | 813.43 | |
| 01-02-2044 | LAND USE FEES PAYABLE | 26,000.46 | |
| 01-02-2100 | OPEN SPACE/RECYCLE TAX PAYABLE | 1,228.96 | |
| 01-02-2110 | ST VRAIN SCHOOLS FEE | 353.00 | |
| 01-02-2201 | ACCOUNTS PAYABLE | (637.56) | |
| 01-02-2215 | OUTSTANDING PAYROLL CHECKS | 36,655.03 | |
| | TOTAL LIABILITIES | | 822,032.30 |

FUND EQUITY

| | | | |
|------------|---------------------------------|---------------|---------------------|
| | UNAPPROPRIATED FUND BALANCE: | | |
| 01-02-2290 | FUND BALANCE - UNRESTRICTED | 1,466,630.26 | |
| | REVENUE OVER EXPENDITURES - YTD | (100,751.61) | |
| | BALANCE - CURRENT DATE | | <u>1,365,878.65</u> |
| | TOTAL FUND EQUITY | | <u>1,365,878.65</u> |
| | TOTAL LIABILITIES AND EQUITY | | <u>2,187,910.95</u> |

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2021

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|------------------------------|---------------|------------|-----------|-------------|-------|
| <u>TAXES</u> | | | | | |
| 01-10-3000 | 14,468.60 | 14,468.60 | 15,327.00 | 858.40 | 94.4 |
| 01-10-3001 | 3,159.08 | 3,159.08 | 1,533.00 | (1,626.08) | 206.1 |
| 01-10-3004 | 14,564.03 | 15,057.44 | 11,420.00 | (3,637.44) | 131.9 |
| 01-10-3006 | 268.67 | 268.67 | 806.00 | 537.33 | 33.3 |
| 01-10-3007 | 4,251.65 | 4,251.65 | 3,129.00 | (1,122.65) | 135.9 |
| 01-10-3008 | 755.32 | 755.32 | 149.00 | (606.32) | 506.9 |
| 01-10-3009 | 280.00 | 280.00 | 142.00 | (138.00) | 197.2 |
| TOTAL TAXES | 37,747.35 | 38,240.76 | 32,506.00 | (5,734.76) | 117.6 |
| <u>LICENSES AND PERMITS</u> | | | | | |
| 01-11-3100 | 1,290.00 | 4,904.85 | 8,903.00 | 3,998.15 | 55.1 |
| 01-11-3101 | .00 | 130.00 | 86.00 | (44.00) | 151.2 |
| 01-11-3102 | 122.50 | 122.50 | 131.00 | 8.50 | 93.5 |
| 01-11-3103 | 7,747.58 | 9,734.15 | 8,745.00 | (989.15) | 111.3 |
| 01-11-3108 | 200.00 | 300.00 | .00 | (300.00) | .0 |
| 01-11-3109 | .00 | .00 | 200.00 | 200.00 | .0 |
| 01-11-3112 | .00 | 122.50 | .00 | (122.50) | .0 |
| 01-11-3114 | 50.00 | 250.00 | 170.00 | (80.00) | 147.1 |
| 01-11-3115 | .00 | 200.00 | 232.00 | 32.00 | 86.2 |
| TOTAL LICENSES AND PERMITS | 9,410.08 | 15,764.00 | 18,467.00 | 2,703.00 | 85.4 |
| <u>INTERGOVERNMENTAL</u> | | | | | |
| 01-12-3204 | 756.26 | 756.26 | 832.00 | 75.74 | 90.9 |
| 01-12-3207 | 3,168.75 | 3,168.75 | .00 | (3,168.75) | .0 |
| TOTAL INTERGOVERNMENTAL | 3,925.01 | 3,925.01 | 832.00 | (3,093.01) | 471.8 |
| <u>CHARGES FOR SERVICES</u> | | | | | |
| 01-13-3301 | (10.00) | 75.00 | 2,943.00 | 2,868.00 | 2.6 |
| 01-13-3302 | .00 | .00 | 873.00 | 873.00 | .0 |
| TOTAL CHARGES FOR SERVICES | (10.00) | 75.00 | 3,816.00 | 3,741.00 | 2.0 |
| <u>FINES AND FORFEITURES</u> | | | | | |
| 01-14-3400 | 6,645.13 | 14,105.13 | 13,485.00 | (620.13) | 104.6 |
| TOTAL FINES AND FORFEITURES | 6,645.13 | 14,105.13 | 13,485.00 | (620.13) | 104.6 |

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2021

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|---|---------------|------------|------------|--------------|-------|
| <u>OTHER INCOME</u> | | | | | |
| 01-16-3600 OTHER INCOME | 409.81 | 408.35 | 180.00 | (228.35) | 226.9 |
| 01-16-3603 RENTAL INCOME | 19,683.00 | 27,874.50 | 17,417.00 | (10,457.50) | 160.0 |
| TOTAL OTHER INCOME | 20,092.81 | 28,282.85 | 17,597.00 | (10,685.85) | 160.7 |
| <u>INVESTMENT</u> | | | | | |
| 01-17-3500 INTEREST INCOME | 103.18 | 225.76 | 1,329.00 | 1,103.24 | 17.0 |
| TOTAL INVESTMENT | 103.18 | 225.76 | 1,329.00 | 1,103.24 | 17.0 |
| <u>TRANSFERS</u> | | | | | |
| 01-35-3902 TRANSFER IN FROM ELECTRIC FUND | 4,982.58 | 9,965.16 | 9,964.00 | (1.16) | 100.0 |
| 01-35-3903 TRANSFER IN FROM WATER FUND | 9,768.42 | 19,536.84 | 19,536.00 | (.84) | 100.0 |
| 01-35-3906 TRANSFER IN FROM STORMWATER | 665.00 | 1,330.00 | 1,330.00 | .00 | 100.0 |
| 01-35-3908 TRANSFER IN FROM PARKS/RECR | 10,698.92 | 21,397.84 | 21,396.00 | (1.84) | 100.0 |
| TOTAL TRANSFERS | 26,114.92 | 52,229.84 | 52,226.00 | (3.84) | 100.0 |
| TOTAL FUND REVENUE | 104,028.48 | 152,848.35 | 140,258.00 | (12,590.35) | 109.0 |

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2021

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|------------------|------------------|------------------|---------------------|--------------|
| <u>ALLOCATED EXPENSES</u> | | | | | |
| 01-44-4002 PAYROLL TAXES-ER WORKERS COMP | .00 | 5,367.00 | 5,771.00 | 404.00 | 93.0 |
| 01-44-4200 POSTAGE | 301.92 | 801.92 | 1,191.00 | 389.08 | 67.3 |
| 01-44-4201 PC, SOFTWARE & PRINTERS | 2,550.40 | 6,783.30 | 2,476.00 | (4,307.30) | 274.0 |
| 01-44-4203 DUES & SUBSCRIPTIONS | 165.28 | 765.28 | 3,335.00 | 2,569.72 | 23.0 |
| 01-44-4300 ELECTRIC/WATER/GAS | 2,725.55 | 2,725.55 | 1,186.00 | (1,539.55) | 229.8 |
| 01-44-4301 TELEPHONE | 1,508.48 | 1,508.48 | 2,807.00 | 1,298.52 | 53.7 |
| 01-44-4501 OUTSIDE PROF SERVICE FEES | 3,260.00 | 3,260.00 | 5,942.00 | 2,682.00 | 54.9 |
| 01-44-4502 OFFICE OPERATIONS | 1,442.15 | 1,442.15 | 1,614.00 | 171.85 | 89.4 |
| 01-44-4503 SEMINARS/MEETINGS/TRAINING | .00 | .00 | 202.00 | 202.00 | .0 |
| 01-44-4506 BUILDING MAINTENANCE & GROUNDS | 1,614.90 | 1,637.97 | 1,367.00 | (270.97) | 119.8 |
| 01-44-4701 UNIFORMS | 197.28 | 197.28 | 1,059.00 | 861.72 | 18.6 |
| 01-44-4702 EQUIPMENT MAINTENANCE | 615.77 | 1,227.68 | 3,422.00 | 2,194.32 | 35.9 |
| 01-44-4703 STAFF SERVICES | .00 | .00 | (6.00) | (6.00) | .0 |
| 01-44-4705 PC TECHNICIAN FEES | 4,975.00 | 10,472.00 | 7,717.00 | (2,755.00) | 135.7 |
| 01-44-4706 AUDITING FEES | .00 | .00 | 3,111.00 | 3,111.00 | .0 |
| 01-44-4707 VEHICLE MAINTENANCE | 1,851.74 | 1,851.74 | 692.00 | (1,159.74) | 267.6 |
| 01-44-4708 XPRESS MERCHANT FEES | 1,120.14 | 1,120.14 | 620.00 | (500.14) | 180.7 |
| 01-44-4709 CIVICPLUS WEB FEES | 5,083.07 | 5,083.07 | 3,316.00 | (1,767.07) | 153.3 |
| 01-44-4710 GENERAL INSURANCE | 570.00 | 24,248.24 | 22,694.00 | (1,554.24) | 106.9 |
| 01-44-4711 LMC CODIFICATION | .00 | 225.00 | 783.00 | 558.00 | 28.7 |
| TOTAL ALLOCATED EXPENSES | 27,981.68 | 68,716.80 | 69,299.00 | 582.20 | 99.2 |
| <u>ADMINISTRATION</u> | | | | | |
| 01-50-4000 FULL TIME SALARIES | 14,356.12 | 29,945.00 | 20,873.00 | (9,072.00) | 143.5 |
| 01-50-4001 PART TIME SALARIES | 958.86 | 2,058.26 | .00 | (2,058.26) | .0 |
| 01-50-4002 PAYROLL TAXES - ER | 1,185.94 | 2,480.96 | 1,609.00 | (871.96) | 154.2 |
| 01-50-4003 EMPLOYEE INSURANCE | 2,824.44 | 9,602.03 | 6,261.00 | (3,341.03) | 153.4 |
| 01-50-4004 RETIREMENT CONTRIBUTION | 405.13 | 1,093.30 | 716.00 | (377.30) | 152.7 |
| 01-50-4203 DUES & SUBSCRIPTIONS | 175.00 | 3,011.00 | 4,174.00 | 1,163.00 | 72.1 |
| 01-50-4250 MISCELLANEOUS | 255.41 | 373.78 | 2,756.00 | 2,382.22 | 13.6 |
| 01-50-4501 OUTSIDE PROFESSIONAL SERVICES | 95.00 | 95.00 | 1,340.00 | 1,245.00 | 7.1 |
| 01-50-4703 ENVIRONMENTAL MONITORING | .00 | .00 | 529.00 | 529.00 | .0 |
| 01-50-4704 COUNTY TREASURER'S FEE | 145.03 | 145.03 | 167.00 | 21.97 | 86.8 |
| TOTAL ADMINISTRATION | 20,400.93 | 48,804.36 | 38,425.00 | (10,379.36) | 127.0 |
| <u>LEGISLATIVE</u> | | | | | |
| 01-52-4505 ADVERTISING & PUBLISHING | 10.73 | 10.73 | .00 | (10.73) | .0 |
| 01-52-4700 ELECTIONS | .00 | .00 | 1,308.00 | 1,308.00 | .0 |
| TOTAL LEGISLATIVE | 10.73 | 10.73 | 1,308.00 | 1,297.27 | .8 |

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2021

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---------------------------------------|------------------|------------------|------------------|--------------------|--------------|
| <u>JUDICIAL</u> | | | | | |
| 01-53-4000 FULL TIME SALARIES | 423.20 | 892.60 | 563.00 | (329.60) | 158.5 |
| 01-53-4002 PAYROLL TAXES - ER | 31.14 | 62.77 | 42.00 | (20.77) | 149.5 |
| 01-53-4003 EMPLOYEE INSURANCE | 195.84 | 1,077.12 | 424.00 | (653.12) | 254.0 |
| 01-53-4004 RETIREMENT CONTRIBUTION | 12.70 | 25.40 | 32.00 | 6.60 | 79.4 |
| 01-53-4250 MISCELLANEOUS | .00 | .00 | 13.00 | 13.00 | .0 |
| 01-53-4501 OUTSIDE PROF SERVICE FEES | 1,028.30 | 1,028.30 | 575.00 | (453.30) | 178.8 |
| 01-53-4700 JUDGE'S SERVICES FEES | 1,200.00 | 1,200.00 | 1,265.00 | 65.00 | 94.9 |
| TOTAL JUDICIAL | 2,891.18 | 4,286.19 | 2,914.00 | (1,372.19) | 147.1 |
| <u>PLANNING AND ZONING</u> | | | | | |
| 01-54-4000 FULL TIME SALARIES | 4,462.20 | 9,964.32 | 7,156.00 | (2,808.32) | 139.2 |
| 01-54-4001 PART TIME SALARIES | 3,200.00 | 6,665.92 | 4,539.00 | (2,126.92) | 146.9 |
| 01-54-4002 PAYROLL TAXES - ER | 600.59 | 1,335.24 | 826.00 | (509.24) | 161.7 |
| 01-54-4003 EMPLOYEE INSURANCE | 670.81 | 1,493.10 | 1,335.00 | (158.10) | 111.8 |
| 01-54-4004 RETIREMENT CONTRIBUTION | 358.05 | 544.60 | 220.00 | (324.60) | 247.6 |
| 01-54-4203 DUES & SUBSCRIPTIONS | .00 | .00 | 702.00 | 702.00 | .0 |
| 01-54-4250 MISCELLANEOUS | .00 | .00 | 162.00 | 162.00 | .0 |
| 01-54-4501 OUTSIDE PROF SERVICE FEES | 770.00 | 770.00 | 2,079.00 | 1,309.00 | 37.0 |
| TOTAL PLANNING AND ZONING | 10,061.65 | 20,773.18 | 17,019.00 | (3,754.18) | 122.1 |
| <u>HEALTH WELFARE COMMUNITY</u> | | | | | |
| 01-55-4000 FULL TIME SALARIES | 594.63 | 1,255.35 | 696.00 | (559.35) | 180.4 |
| 01-55-4001 PART TIME SALARIES | 666.00 | 1,471.07 | 2,375.00 | 903.93 | 61.9 |
| 01-55-4002 PAYROLL TAXES - ER | 99.54 | 217.05 | 218.00 | .95 | 99.6 |
| 01-55-4003 EMPLOYEE INSURANCE | 68.19 | 238.67 | 1,777.00 | 1,538.33 | 13.4 |
| 01-55-4004 RETIREMENT CONTRIBUTION | 17.84 | 49.06 | 85.00 | 35.94 | 57.7 |
| 01-55-4701 CULTURAL/CONCERT SERIES | .00 | .00 | 974.00 | 974.00 | .0 |
| 01-55-4702 BRCC DISPATCH FEES | .00 | .00 | 8,209.00 | 8,209.00 | .0 |
| 01-55-4704 HUMANE SOCIETY | .00 | .00 | 324.00 | 324.00 | .0 |
| 01-55-4706 WALT SELF EXPENDITURES | 426.71 | 426.71 | 514.00 | 87.29 | 83.0 |
| 01-55-4707 SENIOR PROGRAMMING | .00 | .00 | 229.00 | 229.00 | .0 |
| 01-55-4710 RTD BUS TRANSPORTATION | 3,168.75 | 3,168.75 | 19,092.00 | 15,923.25 | 16.6 |
| 01-55-4712 MAIN STREET BEAUTIFICATION | .00 | .00 | 240.00 | 240.00 | .0 |
| TOTAL HEALTH WELFARE COMMUNITY | 5,041.66 | 6,826.66 | 34,733.00 | 27,906.34 | 19.7 |

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2021

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|--|---------------|------------|-----------|------------|-------|
| <u>ECONOMIC DEVELOPMENT</u> | | | | | |
| 01-56-4000 FULL TIME SALARIES | 1,189.27 | 2,501.00 | 2,123.00 | (378.00) | 117.8 |
| 01-56-4001 PART TIME SALARIES | 1,843.00 | 3,738.25 | 3,542.00 | (196.25) | 105.5 |
| 01-56-4002 PAYROLL TAXES - ER | 239.71 | 494.71 | 400.00 | (94.71) | 123.7 |
| 01-56-4003 EMPLOYEE INSURANCE | 136.39 | 613.75 | 353.00 | (260.75) | 173.9 |
| 01-56-4004 RETIREMENT CONTRIBUTION | 35.68 | 108.10 | 39.00 | (69.10) | 277.2 |
| 01-56-4203 DUES & SUBSCRIPTIONS | .00 | .00 | 153.00 | 153.00 | .0 |
| 01-56-4501 OUTSIDE PROF SERVICE FEES | 412.50 | 412.50 | 158.00 | (254.50) | 261.1 |
| 01-56-4503 SEMINARS/MEETINGS/TRAINING | .00 | .00 | 493.00 | 493.00 | .0 |
| 01-56-4505 ADVERTISING & PUBLISHING | 510.00 | 510.00 | 1,088.00 | 578.00 | 46.9 |
| TOTAL ECONOMIC DEVELOPMENT | 4,366.55 | 8,378.31 | 8,349.00 | (29.31) | 100.4 |
| <u>BUILDING INSPECTION</u> | | | | | |
| 01-57-4501 OUTSIDE PROF SERVICE FEES | 5,610.04 | 5,610.04 | 8,047.00 | 2,436.96 | 69.7 |
| TOTAL BUILDING INSPECTION | 5,610.04 | 5,610.04 | 8,047.00 | 2,436.96 | 69.7 |
| <u>POLICE</u> | | | | | |
| 01-58-4501 OUTSIDE PROF SERVICE FEES | 64,095.50 | 64,095.50 | 64,094.00 | (1.50) | 100.0 |
| 01-58-4502 OFFICE OPERATIONS | 27.84 | 27.84 | 155.00 | 127.16 | 18.0 |
| 01-58-4506 BLDG MAINT & GROUNDS | 492.75 | 492.75 | 179.00 | (313.75) | 275.3 |
| TOTAL POLICE | 64,616.09 | 64,616.09 | 64,428.00 | (188.09) | 100.3 |
| <u>STREETS</u> | | | | | |
| 01-59-4000 FULL TIME SALARIES | 6,496.13 | 13,454.80 | 17,467.00 | 4,012.20 | 77.0 |
| 01-59-4002 PAYROLL TAXES - ER | 491.19 | 1,014.47 | 1,329.00 | 314.53 | 76.3 |
| 01-59-4003 EMPLOYEE INSURANCE | 1,998.57 | 6,123.35 | 8,549.00 | 2,425.65 | 71.6 |
| 01-59-4004 RETIREMENT CONTRIBUTION | 134.56 | 324.58 | 500.00 | 175.42 | 64.9 |
| 01-59-4202 EQUIPMENT & SMALL TOOLS | 886.16 | 886.16 | 142.00 | (744.16) | 624.1 |
| 01-59-4250 MISCELLANEOUS | .00 | 241.50 | 359.00 | 117.50 | 67.3 |
| 01-59-4300 STREET LIGHTING - ELECTRICITY | 1,781.17 | 1,781.17 | 1,800.00 | 18.83 | 99.0 |
| 01-59-4501 OUTSIDE PROFESSIONAL SERVICES | 112.50 | 112.50 | 17.00 | (95.50) | 661.8 |
| 01-59-4700 GASOLINE, OIL, ETC. | 354.92 | 354.92 | 1,703.00 | 1,348.08 | 20.8 |
| 01-59-4701 HOLIDAY LIGHTS & DECORATIONS | .00 | .00 | 4,835.00 | 4,835.00 | .0 |
| 01-59-4703 STREET MAINTENANCE | 340.74 | 340.74 | 1,512.00 | 1,171.26 | 22.5 |
| 01-59-4709 TRASH REMOVAL | 61.55 | 123.10 | 662.00 | 538.90 | 18.6 |
| TOTAL STREETS | 12,657.49 | 24,757.29 | 38,875.00 | 14,117.71 | 63.7 |

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2021

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---------------|---------------|---------------|---------------|---------|
| <u>VISITORS CENTER</u> | | | | | |
| 01-60-4001 PART TIME SALARIES | 93.01 | 261.20 | 277.00 | 15.80 | 94.3 |
| 01-60-4002 PAYROLL TAXES - ER | 7.40 | 20.96 | 29.00 | 8.04 | 72.3 |
| 01-60-4250 MISCELLANEOUS | 92.38 | 92.38 | 185.00 | 92.62 | 49.9 |
| 01-60-4300 UTILITY SERVICE | 445.77 | 445.77 | 166.00 | (279.77) | 268.5 |
| TOTAL VISITORS CENTER | 638.56 | 820.31 | 657.00 | (163.31) | 124.9 |
| <u>CAPITAL</u> | | | | | |
| 01-66-6000 CAPITAL PURCHASES | .00 | .00 | 3,017.00 | 3,017.00 | .0 |
| TOTAL CAPITAL | .00 | .00 | 3,017.00 | 3,017.00 | .0 |
| <u>TRANSFERS</u> | | | | | |
| 01-80-8019 TRANSFER OUT TO FLOOD FUND | .00 | .00 | 10,430.00 | 10,430.00 | .0 |
| 01-80-8020 TRANSFER OUT TO CAPITAL PROJ | .00 | .00 | 49,980.00 | 49,980.00 | .0 |
| TOTAL TRANSFERS | .00 | .00 | 60,410.00 | 60,410.00 | .0 |
| TOTAL FUND EXPENDITURES | 154,276.56 | 253,599.96 | 347,481.00 | 93,881.04 | 73.0 |
| NET REVENUE OVER EXPENDITURES | (50,248.08) | (100,751.61) | (207,223.00) | (106,471.39) | (48.6) |

TOWN OF LYONS
 BALANCE SHEET
 FEBRUARY 28, 2021

ELECTRIC FUND

ASSETS

| | | | |
|------------|--------------------------------|---|----------------------------|
| 02-01-1005 | CASH AND CASH EQUIVALENTS | | 934,980.88 |
| 02-01-1108 | INVENTORY | | 35,000.00 |
| 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 | (| 1,375,405.98) |
| 02-01-1115 | PLANT & EQUIP FIXED ASSETS | | 45,375.05 |
| 02-01-1116 | ACCUM DEPREC-PLANT & EQUIPMENT | (| 31,337.42) |
| 02-01-1200 | A/R - MISCELLANEOUS | | 7,637.65 |
| 02-01-1220 | A/R - UTILITY BILLING | | 165,382.10 |
| 02-01-1222 | A/R CONTRACTS | | 43.00 |
| | | | <hr/> |
| | TOTAL ASSETS | | <u><u>3,619,581.73</u></u> |

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|------------|--------------------------------|--|------------|
| 02-02-2004 | METER DEPOSITS PAYABLE | | 8,300.00 |
| 02-02-2005 | SALES TAX PAYABLE | | 5,836.55 |
| 02-02-2010 | ACCRUED INTEREST PAYABLE | | 5,394.77 |
| 02-02-2017 | COMPENSATION FOR ABSENCES | | 10,539.73 |
| 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 | | 25,128.49 |
| | | | <hr/> |
| | TOTAL LIABILITIES | | 610,411.44 |

FUND EQUITY

| | | | |
|------------|---------------------------------|--------------|----------------------------|
| | UNAPPROPRIATED FUND BALANCE: | | |
| 02-02-2290 | FUND BALANCE/RETAINED EARNINGS | 2,861,088.62 | |
| | REVENUE OVER EXPENDITURES - YTD | 148,081.67 | |
| | | | <hr/> |
| | BALANCE - CURRENT DATE | | 3,009,170.29 |
| | | | <hr/> |
| | TOTAL FUND EQUITY | | <u>3,009,170.29</u> |
| | | | <hr/> |
| | TOTAL LIABILITIES AND EQUITY | | <u><u>3,619,581.73</u></u> |

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2021

ELECTRIC FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|---|---------------|------------|------------|--------------|-------|
| <u>CHARGES FOR SERVICES</u> | | | | | |
| 02-13-3300 RESIDENTIAL ELECTRIC SALES | 111,394.41 | 221,032.97 | 179,549.00 | (41,483.97) | 123.1 |
| 02-13-3302 NON-TAXABLE ELECTRIC SALES | 16,328.36 | 25,641.76 | 19,716.00 | (5,925.76) | 130.1 |
| 02-13-3303 NON-RESIDENTIAL ELECTRIC SALES | 28,050.27 | 53,431.17 | 50,081.00 | (3,350.17) | 106.7 |
| 02-13-3304 RECONNECTION CHARGES | .00 | .00 | 60.00 | 60.00 | .0 |
| 02-13-3305 INVESTMENT FEE | .00 | .00 | 3,895.00 | 3,895.00 | .0 |
| | | | | | |
| TOTAL CHARGES FOR SERVICES | 155,773.04 | 300,105.90 | 253,301.00 | (46,804.90) | 118.5 |
| | | | | | |
| <u>INVESTMENT</u> | | | | | |
| 02-17-3500 INTEREST INCOME | 54.56 | 126.54 | 844.00 | 717.46 | 15.0 |
| | | | | | |
| TOTAL INVESTMENT | 54.56 | 126.54 | 844.00 | 717.46 | 15.0 |
| | | | | | |
| <u>OTHER INCOME</u> | | | | | |
| 02-18-3600 OTHER INCOME | .00 | .00 | 611.00 | 611.00 | .0 |
| | | | | | |
| TOTAL OTHER INCOME | .00 | .00 | 611.00 | 611.00 | .0 |
| | | | | | |
| TOTAL FUND REVENUE | 155,827.60 | 300,232.44 | 254,756.00 | (45,476.44) | 117.9 |

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2021

ELECTRIC FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---------------|------------|------------|--------------|-------|
| <u>ADMINISTRATION</u> | | | | | |
| 02-50-4000 FULL TIME SALARIES | 9,146.18 | 18,882.85 | 13,683.00 | (5,199.85) | 138.0 |
| 02-50-4002 PAYROLL TAXES - ER | 695.33 | 1,433.61 | 1,054.00 | (379.61) | 136.0 |
| 02-50-4003 EMPLOYEE INS - ER | 2,605.95 | 7,587.89 | 5,852.00 | (1,735.89) | 129.7 |
| 02-50-4004 RETIREMENT CONTRIBUTION - ER | 236.23 | 589.10 | 495.00 | (94.10) | 119.0 |
| 02-50-4203 DUES & SUBSCRIPTIONS | 490.29 | 490.29 | 438.00 | (52.29) | 111.9 |
| 02-50-4250 MISCELLANEOUS EXPENSE | .00 | .00 | 2.00 | 2.00 | .0 |
| 02-50-4501 OUTSIDE PROF SERVICE FEES | 332.50 | 332.50 | .00 | (332.50) | .0 |
| TOTAL ADMINISTRATION | 13,506.48 | 29,316.24 | 21,524.00 | (7,792.24) | 136.2 |
| <u>MAINTENANCE</u> | | | | | |
| 02-65-4000 FULL TIME SALARIES | 1,841.68 | 3,774.36 | 4,527.00 | 752.64 | 83.4 |
| 02-65-4002 PAYROLL TAXES - ER | 138.05 | 281.30 | 332.00 | 50.70 | 84.7 |
| 02-65-4003 EMPLOYEE INS - ER | 660.09 | 2,044.08 | 2,253.00 | 208.92 | 90.7 |
| 02-65-4004 RETIREMENT CONTRIBUTION - ER | 30.31 | 77.55 | 103.00 | 25.45 | 75.3 |
| 02-65-4251 MAINTENANCE & SUPPLIES | .00 | .00 | 476.00 | 476.00 | .0 |
| 02-65-4252 GASOLINE, OIL, ETC. | 202.81 | 202.81 | 268.00 | 65.19 | 75.7 |
| 02-65-4254 METERS:REPLACMNTS,SOCKETS,TEST | 2,746.63 | 2,746.63 | 863.00 | (1,883.63) | 318.3 |
| 02-65-4301 TELEPHONE SERVICE | 40.01 | 40.01 | 18.00 | (22.01) | 222.3 |
| 02-65-4501 OUTSIDE PROF SERVICE FEES | 1,800.88 | 1,800.88 | 10,772.00 | 8,971.12 | 16.7 |
| 02-65-4550 ELECTRIC POWER-MEAN & WAPA | 84,401.75 | 84,401.75 | 79,167.00 | (5,234.75) | 106.6 |
| 02-65-4551 SUBSTATION MAINT & SUPPLIES | .00 | .00 | 94.00 | 94.00 | .0 |
| TOTAL MAINTENANCE | 91,862.21 | 95,369.37 | 98,873.00 | 3,503.63 | 96.5 |
| <u>CAPITAL</u> | | | | | |
| 02-66-6000 CAPITAL PURCHASES | 17,500.00 | 17,500.00 | 20,000.00 | 2,500.00 | 87.5 |
| TOTAL CAPITAL | 17,500.00 | 17,500.00 | 20,000.00 | 2,500.00 | 87.5 |
| <u>TRANSFERS</u> | | | | | |
| 02-80-8001 EF'S SHARE ALLOC EXP'S FROM GF | 4,982.58 | 9,965.16 | 1,703.00 | (8,262.16) | 585.2 |
| TOTAL TRANSFERS | 4,982.58 | 9,965.16 | 1,703.00 | (8,262.16) | 585.2 |
| TOTAL FUND EXPENDITURES | 127,851.27 | 152,150.77 | 142,100.00 | (10,050.77) | 107.1 |
| NET REVENUE OVER EXPENDITURES | 27,976.33 | 148,081.67 | 112,656.00 | (35,425.67) | 131.5 |

TOWN OF LYONS
 BALANCE SHEET
 FEBRUARY 28, 2021

WATER/SEWER FUND

ASSETS

| | | | |
|------------|--------------------------------|-----------------|---------------|
| 03-01-1005 | CASH AND CASH EQUIVALENTS | 1,811,887.23 | |
| 03-01-1110 | LAND & WATER RIGHTS | 1,610,106.90 | |
| 03-01-1113 | SYSTEM FIXED ASSETS | 17,748,543.33 | |
| 03-01-1114 | ACCUM DEPREC - SYSTEM | (4,898,672.76) | |
| 03-01-1115 | PLANT & EQUIP FIXED ASSETS | 165,543.73 | |
| 03-01-1116 | ACCUM DEPREC-PLANT & EQUIPMENT | (114,626.95) | |
| 03-01-1117 | EQUIPMENT | 200,935.82 | |
| 03-01-1118 | EQUIPMENT-ACCUM DEPRECIATION | (97,229.15) | |
| 03-01-1119 | IMPROVEMENTS | 2,166,374.48 | |
| 03-01-1120 | IMPROVEMENTS-ACCUM DEP | (1,139,340.53) | |
| 03-01-1125 | CONSTRUCTION IN PROGRESS | 59,917.00 | |
| 03-01-1200 | A/R - MISCELLANEOUS | 1,563.12 | |
| 03-01-1220 | A/R - UTILITY BILLING | 137,552.03 | |
| 03-01-1500 | DO-ASSET RETIREMENT OBLIGATION | 351,855.00 | |
| | | | |
| | TOTAL ASSETS | | 18,004,409.25 |

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|------------|---------------------------|--------------|--------------|
| 03-02-2009 | ACCRUED INTEREST PAYABLE | 31,130.90 | |
| 03-02-2017 | COMPENSATION FOR ABSENCES | 19,046.71 | |
| 03-02-2018 | CWRPDA 2003 LOAN PAYABLE | 1,364,512.00 | |
| 03-02-2019 | WWTP SRF LOAN PAYABLE | 4,090,986.33 | |
| 03-02-2026 | LONGMONT TAP FEE IGA | 8,655.00 | |
| 03-02-2200 | A/P - MISCELLANEOUS | 437,659.00 | |
| 03-02-2201 | A/P - GENERAL FUND | (522.93) | |
| | | | |
| | TOTAL LIABILITIES | | 5,951,467.01 |

FUND EQUITY

| | | | |
|------------|---------------------------------|---------------|---------------|
| 03-02-2285 | ASSET RETIREMENT OBLIGATION | 351,855.00 | |
| | | | |
| | UNAPPROPRIATED FUND BALANCE: | | |
| 03-02-2290 | FUND BALANCE/RETAINED EARNINGS | 11,759,335.82 | |
| | REVENUE OVER EXPENDITURES - YTD | (58,248.58) | |
| | | | |
| | BALANCE - CURRENT DATE | 11,701,087.24 | |
| | | | |
| | TOTAL FUND EQUITY | | 12,052,942.24 |
| | | | |
| | TOTAL LIABILITIES AND EQUITY | | 18,004,409.25 |

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2021

WATER/SEWER FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|-------------------------------------|------------------------------------|------------|------------|-------------------------|---------------|
| <u>CHARGES FOR SERVICES - WATER</u> | | | | | |
| 03-16-3300 | METERED WATER SALES | 55,765.10 | 111,377.13 | 98,980.00 (12,397.13) | 112.5 |
| 03-16-3302 | PIPE WATER SALES RENTAL | 761.60 | 1,725.00 | 1,498.00 (227.00) | 115.2 |
| 03-16-3303 | WATER METER SALES | 1,821.60 | 3,687.71 | 2,042.00 (1,645.71) | 180.6 |
| 03-16-3305 | TAP CONNECTION FEES | .00 | .00 | 20,751.00 | 20,751.00 .0 |
| | TOTAL CHARGES FOR SERVICES - WATER | 58,348.30 | 116,789.84 | 123,271.00 | 6,481.16 94.7 |
| <u>INVESTMENT - WATER</u> | | | | | |
| 03-17-3500 | INTEREST INCOME | 88.06 | 219.59 | 1,659.00 | 1,439.41 13.2 |
| | TOTAL INVESTMENT - WATER | 88.06 | 219.59 | 1,659.00 | 1,439.41 13.2 |
| <u>OTHER INCOME - WATER</u> | | | | | |
| 03-18-3600 | OTHER INCOME | 1,685.49 | 1,685.49 | .00 (1,685.49) | .0 |
| | TOTAL OTHER INCOME - WATER | 1,685.49 | 1,685.49 | .00 (1,685.49) | .0 |
| <u>CHARGES FOR SERVICES-SEWER</u> | | | | | |
| 03-26-3300 | SANITATION USERS' FEE | 67,435.60 | 131,880.90 | 108,188.00 (23,692.90) | 121.9 |
| 03-26-3305 | TAP CONNECTION FEES | .00 | .00 | 2,188.00 | 2,188.00 .0 |
| | TOTAL CHARGES FOR SERVICES-SEWER | 67,435.60 | 131,880.90 | 110,376.00 (21,504.90) | 119.5 |
| | TOTAL FUND REVENUE | 127,557.45 | 250,575.82 | 235,306.00 (15,269.82) | 106.5 |

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2021

WATER/SEWER FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|--|------------------|------------------|------------------|---------------------|--------------|
| <u>ADMINISTRATION - WATER</u> | | | | | |
| 03-50-4000 FULL TIME SALARIES | 9,146.18 | 18,890.25 | 13,799.00 | (5,091.25) | 136.9 |
| 03-50-4002 PAYROLL TAXES - ER | 695.33 | 1,434.18 | 1,077.00 | (357.18) | 133.2 |
| 03-50-4003 EMPLOYEE INS - ER | 2,605.95 | 7,622.00 | 5,933.00 | (1,689.00) | 128.5 |
| 03-50-4004 RETIREMENT CONTRIBUTION - ER | 236.23 | 591.32 | 481.00 | (110.32) | 122.9 |
| 03-50-4203 DUES & SUBSCRIPTIONS | .00 | .00 | 52.00 | 52.00 | .0 |
| 03-50-4250 MISCELLANEOUS | .00 | .00 | (975.00) | (975.00) | .0 |
| TOTAL ADMINISTRATION - WATER | 12,683.69 | 28,537.75 | 20,367.00 | (8,170.75) | 140.1 |
| <u>TREATMENT - WATER</u> | | | | | |
| 03-52-4300 ELECTRIC/WATER/GAS | 53.51 | 53.51 | 58.00 | 4.49 | 92.3 |
| 03-52-4301 TELEPHONE SERVICE | .00 | 768.00 | 34.00 | (734.00) | 2258.8 |
| 03-52-4550 LONGMONT WATER SERVICES | 10,260.69 | 10,260.69 | 12,746.00 | 2,485.31 | 80.5 |
| TOTAL TREATMENT - WATER | 10,314.20 | 11,082.20 | 12,838.00 | 1,755.80 | 86.3 |
| <u>DISTRIBUTION - WATER</u> | | | | | |
| 03-53-4000 FULL TIME SALARIES | 1,901.24 | 3,864.57 | 4,740.00 | 875.43 | 81.5 |
| 03-53-4002 PAYROLL TAXES - ER | 142.01 | 288.11 | 331.00 | 42.89 | 87.0 |
| 03-53-4003 EMPLOYEE INS - ER | 723.92 | 1,877.99 | 2,486.00 | 608.01 | 75.5 |
| 03-53-4004 RETIREMENT CONTRIBUTION - ER | 32.11 | 77.60 | 141.00 | 63.40 | 55.0 |
| 03-53-4251 MAINTENANCE & SUPPLIES | 23.07 | 46.14 | 515.00 | 468.86 | 9.0 |
| 03-53-4252 GASOLINE, OIL, ETC. | 101.40 | 101.40 | 268.00 | 166.60 | 37.8 |
| 03-53-4253 CHEMICALS, LAB & LAB SUPPLIES | 267.00 | 267.00 | 149.00 | (118.00) | 179.2 |
| 03-53-4254 ROAD BASE, SQUEEGEE, ASPHALT | .00 | .00 | 1,342.00 | 1,342.00 | .0 |
| 03-53-4255 PIPE & PIPE BEDDING | .00 | .00 | 480.00 | 480.00 | .0 |
| 03-53-4258 WATER ASSESSMENTS & STORAGE | .00 | 17,829.40 | 15.00 | (17,814.40) | 11886 |
| 03-53-4300 ELECTRIC/WATER/GAS | 1,986.96 | 1,986.96 | 1,339.00 | (647.96) | 148.4 |
| 03-53-4301 TELEPHONE SERVICE | 120.95 | 120.95 | .00 | (120.95) | .0 |
| 03-53-4501 OUTSIDE PROF SERVICE FEES | 11.44 | 11.44 | 561.00 | 549.56 | 2.0 |
| 03-53-4550 LINE & VALVE REPAIRS | .00 | .00 | 81.00 | 81.00 | .0 |
| 03-53-4551 HIGH SERV PUMP STATION MAINT | .00 | .00 | 172.00 | 172.00 | .0 |
| 03-53-4552 HYDRANT REPAIRS | 1,950.14 | 1,950.14 | 3,300.00 | 1,349.86 | 59.1 |
| TOTAL DISTRIBUTION - WATER | 7,260.24 | 28,421.70 | 15,920.00 | (12,501.70) | 178.5 |

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2021

WATER/SEWER FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|--|-------------------|-------------------|-------------------|---------------------|--------------|
| <u>ADMINISTRATION - SEWER</u> | | | | | |
| 03-60-4000 FULL TIME SALARIES | 9,396.09 | 19,389.74 | 14,093.00 | (5,296.74) | 137.6 |
| 03-60-4002 PAYROLL TAXES - ER | 715.39 | 1,474.87 | 1,116.00 | (358.87) | 132.2 |
| 03-60-4003 EMPLOYEE INS - ER | 2,605.98 | 7,490.04 | 6,093.00 | (1,397.04) | 122.9 |
| 03-60-4004 RETIREMENT CONTRIBUTION - ER | 243.73 | 606.21 | 487.00 | (119.21) | 124.5 |
| 03-60-4501 OUTSIDE PROF SERVICE FEES | 7,510.45 | 7,510.45 | 85.00 | (7,425.45) | 8835.8 |
| 03-60-4503 SEMINARS | .00 | .00 | 80.00 | 80.00 | .0 |
| TOTAL ADMINISTRATION - SEWER | 20,471.64 | 36,471.31 | 21,954.00 | (14,517.31) | 166.1 |
| <u>TREATMENT - SEWER</u> | | | | | |
| 03-62-4251 MAINTENANCE & SUPPLIES | (7,544.97) | (7,544.97) | 652.00 | 8,196.97 | (1157. |
| 03-62-4253 CHEMICALS, LAB & LAB SUPPLIES | 3,553.88 | 3,719.98 | 2,664.00 | (1,055.98) | 139.6 |
| 03-62-4300 ELECTRIC/WATER/GAS | 8,384.89 | 8,384.89 | 2,157.00 | (6,227.89) | 388.7 |
| 03-62-4301 TELEPHONE SERVICE | 242.16 | 242.16 | 341.00 | 98.84 | 71.0 |
| 03-62-4501 OUTSIDE PROF SERVICE FEES | 10,166.44 | 10,166.44 | 16,102.00 | 5,935.56 | 63.1 |
| 03-62-4550 SLUDGE DISPOSAL | 3,867.29 | 4,412.54 | 2,674.00 | (1,738.54) | 165.0 |
| TOTAL TREATMENT - SEWER | 18,669.69 | 19,381.04 | 24,590.00 | 5,208.96 | 78.8 |
| <u>DISTRIBUTION - SEWER</u> | | | | | |
| 03-64-4000 FULL TIME SALARIES | 1,510.28 | 3,102.85 | 4,142.00 | 1,039.15 | 74.9 |
| 03-64-4002 PAYROLL TAXES - ER | 113.40 | 231.62 | 297.00 | 65.38 | 78.0 |
| 03-64-4003 EMPLOYEE INS - ER | 528.08 | 1,682.14 | 1,896.00 | 213.86 | 88.7 |
| 03-64-4004 RETIREMENT CONTRIBUTION - ER | 25.33 | 64.36 | 106.00 | 41.64 | 60.7 |
| 03-64-4251 MAINTENANCE & SUPPLIES | 23.07 | 46.14 | 1,810.00 | 1,763.86 | 2.6 |
| 03-64-4252 GASOLINE, OIL, ETC. | 101.40 | 101.40 | 268.00 | 166.60 | 37.8 |
| 03-64-4551 LIFT STATION PARTS & MAINT | 421.21 | 421.21 | 25.00 | (396.21) | 1684.8 |
| TOTAL DISTRIBUTION - SEWER | 2,722.77 | 5,649.72 | 8,544.00 | 2,894.28 | 66.1 |
| <u>CAPITAL</u> | | | | | |
| 03-66-6000 CAPITAL PURCHASES - WATER | 7,825.00 | 7,825.00 | 20,000.00 | 12,175.00 | 39.1 |
| TOTAL CAPITAL | 7,825.00 | 7,825.00 | 20,000.00 | 12,175.00 | 39.1 |
| <u>DEBT</u> | | | | | |
| 03-70-7002 CWRPDA 03 LOAN PRINCIPAL | 128,622.05 | 128,622.05 | 128,622.00 | (.05) | 100.0 |
| 03-70-7003 CWRPDA 03 LOAN INTEREST | 23,296.79 | 23,296.79 | 30,666.00 | 7,369.21 | 76.0 |
| TOTAL DEBT | 151,918.84 | 151,918.84 | 159,288.00 | 7,369.16 | 95.4 |

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2021

WATER/SEWER FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---------------------------------------|---------------|--------------|--------------|-------------|---------|
| <u>TRANSFERS</u> | | | | | |
| 03-80-8001 WFS SHARE OF ALLOCATED EXP | 9,768.42 | 19,536.84 | 18,754.00 | (782.84) | 104.2 |
| TOTAL TRANSFERS | 9,768.42 | 19,536.84 | 18,754.00 | (782.84) | 104.2 |
| TOTAL FUND EXPENDITURES | 241,634.49 | 308,824.40 | 302,255.00 | (6,569.40) | 102.2 |
| NET REVENUE OVER EXPENDITURES | (114,077.04) | (58,248.58) | (66,949.00) | (8,700.42) | (87.0) |

TOWN OF LYONS
 BALANCE SHEET
 FEBRUARY 28, 2021

STORM WATER

ASSETS

| | | | |
|------------|-----------------------------|---------------|-------------------|
| 06-01-1005 | CASH AND CASH EQUIVALENTS | 224,750.28 | |
| 06-01-1113 | SYSTEM FIXED ASSETS | 505,843.08 | |
| 06-01-1114 | ACCUM DEPRECIATION - SYSTEM | (250,884.45) | |
| 06-01-1117 | EQUIPMENT | 3,500.00 | |
| 06-01-1118 | ACCUM DEPREC - EQUIPMENT | (333.33) | |
| 06-01-1125 | CONSTRUCTION IN PROGRESS | 15,981.73 | |
| 06-01-1220 | A/R - UTILITY BILLING | 10,770.91 | |
| 06-01-1222 | A/R CONTRACTS | (.50) | |
| | TOTAL ASSETS | | <u>509,627.72</u> |

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|------------|---------------------------|-----------|----------|
| 06-02-2017 | COMPENSATION FOR ABSENCES | 1,206.58 | |
| 06-02-2201 | ACCOUNTS PAYABLE | (201.65) | |
| | TOTAL LIABILITIES | | 1,004.93 |

FUND EQUITY

| | | | |
|------------------------------|---------------------------------|-------------------|-------------------|
| UNAPPROPRIATED FUND BALANCE: | | | |
| 06-02-2290 | FUND BALANCE/RETAINED EARNINGS | 494,613.92 | |
| | REVENUE OVER EXPENDITURES - YTD | 14,008.87 | |
| | BALANCE - CURRENT DATE | <u>508,622.79</u> | |
| | TOTAL FUND EQUITY | | <u>508,622.79</u> |
| | TOTAL LIABILITIES AND EQUITY | | <u>509,627.72</u> |

TOWN OF LYONS
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING FEBRUARY 28, 2021

STORM WATER

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|-------------------------------------|---------------|------------|-----------|-------------|-------|
| <u>CHARGES FOR SERVICES</u> | | | | | |
| 06-13-3300 STORMWATER DRAINAGE FEES | 9,771.44 | 19,522.53 | 11,428.00 | (8,094.53) | 170.8 |
| TOTAL CHARGES FOR SERVICES | 9,771.44 | 19,522.53 | 11,428.00 | (8,094.53) | 170.8 |
| <u>INVESTMENT</u> | | | | | |
| 06-17-3500 INTEREST INCOME | 11.13 | 25.81 | 165.00 | 139.19 | 15.6 |
| TOTAL INVESTMENT | 11.13 | 25.81 | 165.00 | 139.19 | 15.6 |
| TOTAL FUND REVENUE | 9,782.57 | 19,548.34 | 11,593.00 | (7,955.34) | 168.6 |

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2021

STORM WATER

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | | UNEXPENDED | PCNT |
|-------------------------------|---------------|------------|----------|---|------------|-------|
| <u>ADMINISTRATION</u> | | | | | | |
| 06-50-4000 | 892.00 | 1,817.08 | 1,702.00 | (| 115.08) | 106.8 |
| 06-50-4002 | 66.74 | 135.34 | 127.00 | (| 8.34) | 106.6 |
| 06-50-4003 | 327.86 | 919.85 | 735.00 | (| 184.85) | 125.2 |
| 06-50-4004 | 22.80 | 55.22 | 70.00 | | 14.78 | 78.9 |
| 06-50-4502 | .00 | .00 | 63.00 | | 63.00 | .0 |
| TOTAL ADMINISTRATION | 1,309.40 | 2,927.49 | 2,697.00 | (| 230.49) | 108.6 |
| <u>TRANSMISSION</u> | | | | | | |
| 06-65-4000 | 392.96 | 806.44 | 719.00 | (| 87.44) | 112.2 |
| 06-65-4002 | 29.59 | 60.51 | 59.00 | (| 1.51) | 102.6 |
| 06-65-4003 | 132.02 | 396.06 | 390.00 | (| 6.06) | 101.6 |
| 06-65-4004 | 6.78 | 18.97 | 22.00 | | 3.03 | 86.2 |
| TOTAL TRANSMISSION | 561.35 | 1,281.98 | 1,190.00 | (| 91.98) | 107.7 |
| <u>TRANSFERS</u> | | | | | | |
| 06-80-8001 | 665.00 | 1,330.00 | 1,276.00 | (| 54.00) | 104.2 |
| TOTAL TRANSFERS | 665.00 | 1,330.00 | 1,276.00 | (| 54.00) | 104.2 |
| TOTAL FUND EXPENDITURES | 2,535.75 | 5,539.47 | 5,163.00 | (| 376.47) | 107.3 |
| NET REVENUE OVER EXPENDITURES | 7,246.82 | 14,008.87 | 6,430.00 | (| 7,578.87) | 217.9 |

TOWN OF LYONS
 BALANCE SHEET
 FEBRUARY 28, 2021

CONSERVATION TRUST

ASSETS

| | | | |
|------------|------------------------|--|-------------------|
| 07-01-1001 | BANK OF THE WEST - CTF | | 221,509.82 |
| | TOTAL ASSETS | | <u>221,509.82</u> |

LIABILITIES AND EQUITY

FUND EQUITY

| | | | |
|------------|---------------------------------|--------------|-------------------|
| | UNAPPROPRIATED FUND BALANCE: | | |
| 07-02-2290 | FUND BALANCE/RETAINED EARNINGS | 221,475.36 | |
| | REVENUE OVER EXPENDITURES - YTD | <u>34.46</u> | |
| | BALANCE - CURRENT DATE | | <u>221,509.82</u> |
| | TOTAL FUND EQUITY | | <u>221,509.82</u> |
| | TOTAL LIABILITIES AND EQUITY | | <u>221,509.82</u> |

TOWN OF LYONS
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING FEBRUARY 28, 2021

CONSERVATION TRUST

| | <u>PERIOD ACTUAL</u> | <u>YTD ACTUAL</u> | <u>BUDGET</u> | <u>UNEARNED</u> | <u>PCNT</u> |
|----------------------------|----------------------|-------------------|---------------|-----------------|-------------|
| <u>INVESTMENT</u> | | | | | |
| 07-17-3500 INTEREST INCOME | 14.62 | 34.46 | 418.00 | 383.54 | 8.2 |
| TOTAL INVESTMENT | 14.62 | 34.46 | 418.00 | 383.54 | 8.2 |
| TOTAL FUND REVENUE | 14.62 | 34.46 | 418.00 | 383.54 | 8.2 |

TOWN OF LYONS
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING FEBRUARY 28, 2021

CONSERVATION TRUST

| | <u>PERIOD ACTUAL</u> | <u>YTD ACTUAL</u> | <u>BUDGET</u> | <u>UNEXPENDED</u> | <u>PCNT</u> |
|--|----------------------|-------------------|---------------------|---------------------|-------------|
| <u>TRANSFER</u> | | | | | |
| 07-80-8008 TRANSFER TO PARKS/RECR FUND | .00 | .00 | 16,160.00 | 16,160.00 | .0 |
| TOTAL TRANSFER | .00 | .00 | 16,160.00 | 16,160.00 | .0 |
| TOTAL FUND EXPENDITURES | .00 | .00 | 16,160.00 | 16,160.00 | .0 |
| NET REVENUE OVER EXPENDITURES | <u>14.62</u> | <u>34.46</u> | <u>(15,742.00)</u> | <u>(15,776.46)</u> | <u>.2</u> |

TOWN OF LYONS
 BALANCE SHEET
 FEBRUARY 28, 2021

PARKS AND RECREATION FUND

ASSETS

| | | | |
|------------|---------------------------|--------------|---------------------|
| 08-01-1005 | CASH AND CASH EQUIVALENTS | 1,079,806.71 | |
| 08-01-1101 | PETTY CASH - SHOWER | 400.00 | |
| 08-01-1200 | A/R - MISCELLANEOUS | 6,280.97 | |
| | TOTAL ASSETS | | <u>1,086,487.68</u> |

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|------------|--------------------|-----------|----------|
| 08-02-2201 | A/P - GENERAL FUND | (551.52) | |
| 08-02-2202 | RETAINAGE PAYABLE | 1,947.75 | |
| | TOTAL LIABILITIES | | 1,396.23 |

FUND EQUITY

| | | | |
|------------------------------|---------------------------------|--------------|---------------------|
| UNAPPROPRIATED FUND BALANCE: | | | |
| 08-02-2290 | FUND BALANCE/RETAINED EARNINGS | 1,062,376.06 | |
| | REVENUE OVER EXPENDITURES - YTD | 22,715.39 | |
| | BALANCE - CURRENT DATE | 1,085,091.45 | |
| | TOTAL FUND EQUITY | | <u>1,085,091.45</u> |
| | TOTAL LIABILITIES AND EQUITY | | <u>1,086,487.68</u> |

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2021

PARKS AND RECREATION FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|---------------------------------------|------------------|-------------------|------------------|---------------------|--------------|
| <u>TAXES</u> | | | | | |
| 08-10-3004 USE TAX: MEADOW PARK - 1% | 7,281.91 | 7,528.61 | 5,774.00 | (1,754.61) | 130.4 |
| 08-10-3010 HOME ADDITIONS FEE - PARKS | 1,341.12 | 1,341.12 | 1,330.00 | (11.12) | 100.8 |
| TOTAL TAXES | 8,623.03 | 8,869.73 | 7,104.00 | (1,765.73) | 124.9 |
| <u>CHARGES FOR SERVICES</u> | | | | | |
| 08-13-3350 CAMPING REVENUES | 27,313.99 | 92,376.66 | 55,047.00 | (37,329.66) | 167.8 |
| 08-13-3351 SHELTER HOUSE REVENUES | 410.00 | 1,875.00 | 1,148.00 | (727.00) | 163.3 |
| 08-13-3352 PARKING FEES: MEADOW PARK | 2,012.20 | 2,917.20 | 1,213.00 | (1,704.20) | 240.5 |
| 08-13-3353 DOG PARK FEES | 60.00 | 105.00 | 5.00 | (100.00) | 2100.0 |
| 08-13-3355 PARKING FEE: BOHN PARK | 235.00 | 485.00 | 151.00 | (334.00) | 321.2 |
| 08-13-3356 SHOWER REVENUE | .00 | .00 | 27.00 | 27.00 | .0 |
| 08-13-3358 DUMP STATION REVENUE | 20.00 | 20.00 | .00 | (20.00) | .0 |
| 08-13-3370 RECR PROGRAM REVENUES | 5,787.01 | 9,164.03 | 1,819.00 | (7,345.03) | 503.8 |
| 08-13-3380 SPECIAL EVENTS REVENUES | .00 | .00 | 89.00 | 89.00 | .0 |
| TOTAL CHARGES FOR SERVICES | 35,838.20 | 106,942.89 | 59,499.00 | (47,443.89) | 179.7 |
| <u>INVESTMENT</u> | | | | | |
| 08-17-3500 INTEREST INCOME | 56.35 | 127.24 | 775.00 | 647.76 | 16.4 |
| TOTAL INVESTMENT | 56.35 | 127.24 | 775.00 | 647.76 | 16.4 |
| TOTAL FUND REVENUE | 44,517.58 | 115,939.86 | 67,378.00 | (48,561.86) | 172.1 |

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2021

PARKS AND RECREATION FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|------------------|------------------|------------------|--------------------|--------------|
| <u>ADMINISTRATION</u> | | | | | |
| 08-50-4000 FULL TIME SALARIES | 9,985.37 | 20,640.58 | 13,796.00 | (6,844.58) | 149.6 |
| 08-50-4002 PAYROLL TAXES - ER | 770.53 | 1,583.05 | 1,032.00 | (551.05) | 153.4 |
| 08-50-4003 EMPLOYEE INS - ER | 1,945.38 | 5,759.18 | 5,485.00 | (274.18) | 105.0 |
| 08-50-4004 RETIREMENT CONTRIBUTION - ER | 277.37 | 698.73 | 503.00 | (195.73) | 138.9 |
| 08-50-4201 PC, SOFTWARE & PRINTERS | .00 | .00 | 126.00 | 126.00 | .0 |
| 08-50-4203 DUES & SUBSCR | .00 | .00 | 57.00 | 57.00 | .0 |
| 08-50-4301 TELEPHONE SERVICE | 221.89 | 221.89 | 208.00 | (13.89) | 106.7 |
| 08-50-4501 OUTSIDE PROF SERVICE FEES | 112.50 | 112.50 | 208.00 | 95.50 | 54.1 |
| TOTAL ADMINISTRATION | 13,313.04 | 29,015.93 | 21,415.00 | (7,600.93) | 135.5 |
| <u>SPECIAL EVENTS</u> | | | | | |
| 08-55-4551 SPECIAL EVENTS EXPENSE | .00 | .00 | 4,146.00 | 4,146.00 | .0 |
| TOTAL SPECIAL EVENTS | .00 | .00 | 4,146.00 | 4,146.00 | .0 |
| <u>PARKS</u> | | | | | |
| 08-60-4000 FULL TIME SALARIES | 9,697.34 | 21,936.81 | 17,721.00 | (4,215.81) | 123.8 |
| 08-60-4001 PART TIME SALARIES | 650.99 | 1,828.30 | 2,508.00 | 679.70 | 72.9 |
| 08-60-4002 PAYROLL TAXES - ER | 795.50 | 1,828.35 | 1,384.00 | (444.35) | 132.1 |
| 08-60-4003 EMPLOYEE INS - ER | 2,125.36 | 5,937.24 | 14,966.00 | 9,028.76 | 39.7 |
| 08-60-4004 RETIREMENT CONTRIBUTION - ER | 126.95 | 288.00 | 703.00 | 415.00 | 41.0 |
| 08-60-4250 MISCELLANEOUS EXPENSE | .00 | 241.50 | 862.00 | 620.50 | 28.0 |
| 08-60-4251 MAINTENANCE & SUPPLIES | 1,468.28 | 1,468.28 | 725.00 | (743.28) | 202.5 |
| 08-60-4252 GASOLINE, OIL, ETC. | 253.51 | 253.51 | 803.00 | 549.49 | 31.6 |
| 08-60-4300 ELECTRIC/WATER/GAS | 2,324.40 | 2,324.40 | 914.00 | (1,410.40) | 254.3 |
| 08-60-4501 OUTSIDE PROF SERVICE FEES | 580.00 | 580.00 | 1,619.00 | 1,039.00 | 35.8 |
| 08-60-4512 BLDG MAINT & GROUNDS | 1,075.00 | 1,075.00 | 4,753.00 | 3,678.00 | 22.6 |
| 08-60-4552 RECREATION PROGRAMING | .00 | 2,940.00 | 863.00 | (2,077.00) | 340.7 |
| 08-60-4553 KIOSK TRANSACTION FEES | 407.33 | 582.71 | 343.00 | (239.71) | 169.9 |
| 08-60-4554 SANITARY SRVS-TRASH,PORTAJ:PRF | 1,503.53 | 1,526.60 | 2,048.00 | 521.40 | 74.5 |
| TOTAL PARKS | 21,008.19 | 42,810.70 | 50,212.00 | 7,401.30 | 85.3 |
| <u>TRANSFERS</u> | | | | | |
| 08-80-8001 PRF'S SHARE ALLOC EXP FROM GF | 10,698.92 | 21,397.84 | 20,540.00 | (857.84) | 104.2 |
| TOTAL TRANSFERS | 10,698.92 | 21,397.84 | 20,540.00 | (857.84) | 104.2 |
| TOTAL FUND EXPENDITURES | 45,020.15 | 93,224.47 | 96,313.00 | 3,088.53 | 96.8 |

TOWN OF LYONS
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING FEBRUARY 28, 2021

PARKS AND RECREATION FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|-------------------------------|---------------|------------|--------------|--------------|------|
| NET REVENUE OVER EXPENDITURES | (502.57) | 22,715.39 | (28,935.00) | (51,650.39) | 78.5 |

TOWN OF LYONS
 BALANCE SHEET
 FEBRUARY 28, 2021

GRANT - FLOOD

ASSETS

| | | | |
|------------|--------------------------------|--------------|--------------|
| 19-01-1003 | BANK OF THE WEST FLOOD ADVANCE | 2,000,000.00 | |
| 19-01-1005 | CASH AND CASH EQUIVALENTS | 1,299,458.84 | |
| 19-01-1200 | A/R - MISCELLANEOUS | 5,046,000.00 | |
| 19-01-1203 | A/R STATE ASSISTANCE GRANT | 905,980.11 | |
| 19-01-1204 | AMOUNTS OWED BY OTHER GOVTS | 124,558.45 | |
| | | | |
| | TOTAL ASSETS | | 9,375,997.40 |

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|------------|-----------------------------|--------------|--------------|
| 19-02-2200 | A/P - MISCELLANEOUS | (9,155.40) | |
| 19-02-2201 | A/P - GENERAL FUND | 2,793.39 | |
| 19-02-2202 | RETAINAGE PAYABLE | 85,474.90 | |
| 19-02-2203 | GRANTS PAYABLE | 45,910.02 | |
| 19-02-2270 | DEFERRED FEDERAL REVENUES | 5,995,000.00 | |
| 19-02-2275 | DEFERRED MISC GRANT REVENUE | 98,534.94 | |
| | | | |
| | TOTAL LIABILITIES | | 6,218,557.85 |

FUND EQUITY

| | | | |
|------------|---------------------------------|--------------|--------------|
| | UNAPPROPRIATED FUND BALANCE: | | |
| 19-02-2290 | FUND BALANCE/RETAINED EARNINGS | 2,967,683.58 | |
| | REVENUE OVER EXPENDITURES - YTD | 189,755.97 | |
| | | | |
| | BALANCE - CURRENT DATE | | 3,157,439.55 |
| | | | |
| | TOTAL FUND EQUITY | | 3,157,439.55 |
| | | | |
| | TOTAL LIABILITIES AND EQUITY | | 9,375,997.40 |

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2021

GRANT - FLOOD

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|------------------------------|---------------|------------|--------|---------------|------|
| <u>LOCAL GRANTS</u> | | | | | |
| 19-12-3207 LOCAL REVENUE | .00 | 1,200.00 | .00 | (1,200.00) | .0 |
| TOTAL LOCAL GRANTS | .00 | 1,200.00 | .00 | (1,200.00) | .0 |
| <u>FEDERAL FUNDING</u> | | | | | |
| 19-28-3802 CVRF/DOLA | 255,606.50 | 255,606.50 | .00 | (255,606.50) | .0 |
| TOTAL FEDERAL FUNDING | 255,606.50 | 255,606.50 | .00 | (255,606.50) | .0 |
| <u>FISCAL AGENT REVENUES</u> | | | | | |
| 19-31-3800 LAHC | 129.98 | 352.95 | .00 | (352.95) | .0 |
| TOTAL FISCAL AGENT REVENUES | 129.98 | 352.95 | .00 | (352.95) | .0 |
| TOTAL FUND REVENUE | 255,736.48 | 257,159.45 | .00 | (257,159.45) | .0 |

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2021

GRANT - FLOOD

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|--|---------------|------------|--------|---------------|------|
| <u>NOT ELIGIBLE</u> | | | | | |
| 19-41-4000 NOT ELIGIBLE FOR REIMBURSEMENT | 18,000.00 | 18,000.00 | .00 | (18,000.00) | .0 |
| TOTAL NOT ELIGIBLE | 18,000.00 | 18,000.00 | .00 | (18,000.00) | .0 |
| <u>DOLA STAFFING</u> | | | | | |
| 19-46-4000 DOLA STAFFING GRANT 2018 \$781K | 13,620.00 | 29,793.38 | .00 | (29,793.38) | .0 |
| 19-46-4002 DOLA STAFFING GRANT 2018 | 1,050.36 | 2,278.56 | .00 | (2,278.56) | .0 |
| 19-46-4003 DOLA STAFFING GRANT 2018 | 2,640.35 | 11,721.54 | .00 | (11,721.54) | .0 |
| TOTAL DOLA STAFFING | 17,310.71 | 43,793.48 | .00 | (43,793.48) | .0 |
| <u>2013 FLOOD</u> | | | | | |
| 19-61-4006 OUTSIDE PROF SERVICE FEES | 675.00 | 675.00 | .00 | (675.00) | .0 |
| TOTAL 2013 FLOOD | 675.00 | 675.00 | .00 | (675.00) | .0 |
| <u>CPW</u> | | | | | |
| 19-64-4802 CVRF/DOLA | 35.00 | 4,935.00 | .00 | (4,935.00) | .0 |
| TOTAL CPW | 35.00 | 4,935.00 | .00 | (4,935.00) | .0 |
| TOTAL FUND EXPENDITURES | 36,020.71 | 67,403.48 | .00 | (67,403.48) | .0 |
| NET REVENUE OVER EXPENDITURES | 219,715.77 | 189,755.97 | .00 | (189,755.97) | .0 |

TOWN OF LYONS
 BALANCE SHEET
 FEBRUARY 28, 2021

GRANTS OTHER

ASSETS

| | | | |
|------------|---------------------------|---------------|---------------------|
| 21-01-1005 | CASH AND CASH EQUIVALENTS | (650,709.95) | |
| 21-01-1200 | A/R CDBG | 2,157,387.31 | |
| 21-01-1201 | A/R HMGP | 38,614.12 | |
| 21-01-1202 | A/R DEF | 500,288.31 | |
| | | | |
| | TOTAL ASSETS | | <u>2,045,579.79</u> |

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|------------|-------------------------------|--------------|--------------|
| 21-02-2013 | ACQUIRED PROPERTY TAX PAYABLE | 826.19 | |
| 21-02-2200 | ACCOUNTS PAYABLE MISC. | 91,554.00 | |
| 21-02-2201 | ACCOUNTS PAYABLE | 171.12 | |
| 21-02-2270 | DEFERRED CDBG REVENUE | 2,157,387.31 | |
| 21-02-2271 | DEFERRED HMGP REVENUE | 38,614.12 | |
| 21-02-2272 | DEFERRED REVENUE DEF | 500,288.31 | |
| | | | |
| | TOTAL LIABILITIES | | 2,788,841.05 |

FUND EQUITY

| | | | |
|------------|---------------------------------|-------------------|----------------------|
| | UNAPPROPRIATED FUND BALANCE: | | |
| 21-02-2290 | FUND BALANCE - UNRESTRICTED | (1,355,038.30) | |
| | REVENUE OVER EXPENDITURES - YTD | <u>611,777.04</u> | |
| | | | |
| | BALANCE - CURRENT DATE | (743,261.26) | |
| | | | |
| | TOTAL FUND EQUITY | | <u>(743,261.26)</u> |
| | | | |
| | TOTAL LIABILITIES AND EQUITY | | <u>2,045,579.79</u> |

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2021

GRANTS OTHER

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|---|---------------|--------------|--------|-----------------|------|
| <u>FEDERAL GRANTS W MATCH IN 21</u> | | | | | |
| 21-20-3050 EDA EASTERN CORRIDOR GRANT | (32,413.30) | (32,413.30) | .00 | 32,413.30 | .0 |
| TOTAL FEDERAL GRANTS W MATCH IN 21 | (32,413.30) | (32,413.30) | .00 | 32,413.30 | .0 |
| <u>CDBG-DR RD 2</u> | | | | | |
| 21-26-3102 CDBG RD2 EAST CORR EDA MATCH | 470,793.81 | 473,862.45 | .00 | (473,862.45) | .0 |
| 21-26-3513 DR R2 BCC - MCCONNELL BRIDGE | 991.82 | 991.82 | .00 | (991.82) | .0 |
| 21-26-3515 DR R2 BCC - REPLACE PAVEMENT | (9,934.93) | 18,402.57 | .00 | (18,402.57) | .0 |
| 21-26-3517 DR R2 BCC PUBLIC WORKS BLDG | 11,991.30 | 19,253.55 | .00 | (19,253.55) | .0 |
| 21-26-3518 ST VRAIN CREEK RECOVERY SITE 3 | 177,023.00 | 186,260.50 | .00 | (186,260.50) | .0 |
| 21-26-3521 CDBG R2 BCC - STORMWATER IMP | 361,861.83 | 385,856.33 | .00 | (385,856.33) | .0 |
| TOTAL CDBG-DR RD 2 | 1,012,726.83 | 1,084,627.22 | .00 | (1,084,627.22) | .0 |
| TOTAL FUND REVENUE | 980,313.53 | 1,052,213.92 | .00 | (1,052,213.92) | .0 |

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2021

GRANTS OTHER

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---------------|------------|--------|---------------|------|
| <u>CDBG RD 2</u> | | | | | |
| 21-50-4006 DR R2 BCC-BUYOUTS (INCL. URA) | 2,056.37 | 2,056.37 | .00 | (2,056.37) | .0 |
| 21-50-4013 DR R2 BCC - MCCONNELL BRIDGE | 76.07 | 76.07 | .00 | (76.07) | .0 |
| 21-50-4017 DR R2 BCC PUBLIC WORKS BLDG | (76.07) | (76.07) | .00 | 76.07 | .0 |
| TOTAL CDBG RD 2 | 2,056.37 | 2,056.37 | .00 | (2,056.37) | .0 |
| <u>FEDERAL GRANTS OTHER</u> | | | | | |
| 21-70-4002 EDA E. CORR MATCH - CDBG FUNDS | 438,380.51 | 438,380.51 | .00 | (438,380.51) | .0 |
| TOTAL FEDERAL GRANTS OTHER | 438,380.51 | 438,380.51 | .00 | (438,380.51) | .0 |
| TOTAL FUND EXPENDITURES | 440,436.88 | 440,436.88 | .00 | (440,436.88) | .0 |
| NET REVENUE OVER EXPENDITURES | 539,876.65 | 611,777.04 | .00 | (611,777.04) | .0 |

TOWN OF LYONS
 BALANCE SHEET
 FEBRUARY 28, 2021

BUSINESS LOAN FUND

ASSETS

| | | | |
|------------|--------------------------------|-----------|-------------------|
| 22-01-1000 | BANK OF THE WEST REVOLVING LOA | 69,621.43 | |
| 22-01-1200 | USDA LOAN REPAYMENT-PRINCIPAL | 62,038.29 | |
| 22-01-1205 | BRF LOAN REPAY - PRINCIPAL | 45,147.33 | |
| | TOTAL ASSETS | | <u>176,807.05</u> |

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|------------|--------------------------|------------|------------|
| 22-02-2230 | UNEARNED LOAN REPAYMENTS | 107,185.62 | |
| | TOTAL LIABILITIES | | 107,185.62 |

FUND EQUITY

| | | | |
|------------|---------------------------------|-----------|-------------------|
| | UNAPPROPRIATED FUND BALANCE: | | |
| 22-02-2290 | FUND BALANCE - UNRESTRICTED | 30,763.30 | |
| | REVENUE OVER EXPENDITURES - YTD | 38,858.13 | |
| | BALANCE - CURRENT DATE | 69,621.43 | |
| | TOTAL FUND EQUITY | | <u>69,621.43</u> |
| | TOTAL LIABILITIES AND EQUITY | | <u>176,807.05</u> |

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2021

BUSINESS LOAN FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|---|---------------|------------|--------|--------------|------|
| <u>OTHER INCOME</u> | | | | | |
| 22-16-3604 LOAN PRINCIPAL PAYMENTS RECV'D | 33,365.48 | 38,635.77 | .00 | (38,635.77) | .0 |
| TOTAL OTHER INCOME | 33,365.48 | 38,635.77 | .00 | (38,635.77) | .0 |
| <u>INVESTMENT</u> | | | | | |
| 22-17-3501 BRF LOAN REPAY - INTEREST | 47.70 | 92.07 | .00 | (92.07) | .0 |
| 22-17-3502 USDA LOAN REPAY-INTEREST | 84.42 | 130.29 | .00 | (130.29) | .0 |
| TOTAL INVESTMENT | 132.12 | 222.36 | .00 | (222.36) | .0 |
| TOTAL FUND REVENUE | 33,497.60 | 38,858.13 | .00 | (38,858.13) | .0 |
| NET REVENUE OVER EXPENDITURES | 33,497.60 | 38,858.13 | .00 | (38,858.13) | .0 |

TOWN OF LYONS
 BALANCE SHEET
 FEBRUARY 28, 2021

URBAN RENEWAL DISTRICT

ASSETS

| | | | |
|------------|-------------------------|-----------|------------------|
| 23-01-1000 | BANK OF THE WEST - LURA | 24,166.97 | |
| 23-01-1005 | CASH COMBINED ACCOUNT | 38,487.34 | |
| 23-01-1217 | A/R PROPERTY TAXES | 22,629.00 | |
| | TOTAL ASSETS | | <u>85,283.31</u> |

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|------------|----------------------------|-----------|-----------|
| 23-02-2013 | DEFERRED REAL ESTATE TAXES | 22,629.00 | |
| 23-02-2202 | INTERFUND - PAYABLE | 43,573.39 | |
| | TOTAL LIABILITIES | | 66,202.39 |

FUND EQUITY

| | | | |
|------------------------------|---------------------------------|-----------|------------------|
| UNAPPROPRIATED FUND BALANCE: | | | |
| 23-02-2290 | FUND BALANCE/RETAINED EARNINGS | 19,623.32 | |
| | REVENUE OVER EXPENDITURES - YTD | (542.40) | |
| | BALANCE - CURRENT DATE | 19,080.92 | |
| | TOTAL FUND EQUITY | | <u>19,080.92</u> |
| | TOTAL LIABILITIES AND EQUITY | | <u>85,283.31</u> |

TOWN OF LYONS
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING FEBRUARY 28, 2021

URBAN RENEWAL DISTRICT

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|----------------------------------|---------------|------------|--------|-----------|-------|
| <u>TAXES</u> | | | | | |
| 23-10-3000 PROPERTY TAXES - LURA | 998.35 | 998.35 | 500.00 | (498.35) | 199.7 |
| TOTAL TAXES | 998.35 | 998.35 | 500.00 | (498.35) | 199.7 |
| TOTAL FUND REVENUE | 998.35 | 998.35 | 500.00 | (498.35) | 199.7 |

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2021

URBAN RENEWAL DISTRICT

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|--|---------------|------------|--------|-------------|---------|
| <u>ADMINISTRATION</u> | | | | | |
| 23-50-4501 OUTSIDE PROFESSIONAL SERVICES | .00 | 1,445.76 | 382.00 | (1,063.76) | 378.5 |
| 23-50-4550 COUNTY TREASURER FEE | 14.99 | 14.99 | 7.00 | (7.99) | 214.1 |
| TOTAL ADMINISTRATION | 14.99 | 1,460.75 | 389.00 | (1,071.75) | 375.5 |
| <u>DOWNTOWN URA</u> | | | | | |
| 23-62-4008 OFFICE OPERATIONS | 40.00 | 80.00 | .00 | (80.00) | .0 |
| TOTAL DOWNTOWN URA | 40.00 | 80.00 | .00 | (80.00) | .0 |
| TOTAL FUND EXPENDITURES | 54.99 | 1,540.75 | 389.00 | (1,151.75) | 396.1 |
| NET REVENUE OVER EXPENDITURES | 943.36 | (542.40) | 111.00 | 653.40 | (488.7) |

TOWN OF LYONS
BALANCE SHEET
FEBRUARY 28, 2021

FUND 99

ASSETS

| | | | |
|------------|----------------------------|-----------------|-----------------|
| 99-01-1005 | CASH ALLOC TO OTHER FUNDS | (6,074,103.10) | |
| 99-01-1010 | COLOTRUST ACCOUNT | 3,955,116.65 | |
| 99-01-1013 | BANK OF THE WEST OPERATING | 2,026,598.07 | |
| 99-01-1014 | XPRESS DEPOSIT ACCOUNT | 92,388.38 | |
| | | <hr/> | |
| | TOTAL ASSETS | | <hr/> <hr/> .00 |