

TOWN OF LYONS
 BALANCE SHEET
 MARCH 31, 2021

GENERAL FUND

ASSETS

01-01-1005	CASH AND CASH EQUIVALENTS	1,536,685.50	
01-01-1010	COLO-TRUST INVESTMENT ACCT	74,986.41	
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	36,113.15	
01-01-1205	PREPAID EXPENSES	791.00	
01-01-1207	PREPAID RECORDING FEES	1,322.52	
01-01-1217	A/R - PROPERTY TAXES	766,392.00	
01-01-1240	A/R - LAND USE FEES	2,931.25	
01-01-1247	INTERFUND - RECEIVABLES	43,573.39	
	TOTAL ASSETS		<u>2,463,545.22</u>

LIABILITIES AND EQUITY

LIABILITIES

01-02-2000	FEDERAL WITHHOLDING PAYABLE	(2.31)	
01-02-2001	STATE WITHHOLDING PAYABLE	2,281.00	
01-02-2002	SOC SEC PAYABLE:ER&EE	(126.75)	
01-02-2003	MEDICARE PAYABLE:ER&EE	142.56	
01-02-2013	DEFERRED REAL ESTATE TAXES	766,392.00	
01-02-2031	MEDICAL INSURANCE PAYABLE	25,986.93	
01-02-2037	UNEMPLOYMENT INSURANCE	23.66	
01-02-2044	LAND USE FEES PAYABLE	10,760.36	
01-02-2100	OPEN SPACE/RECYCLE TAX PAYABLE	1,790.44	
01-02-2201	ACCOUNTS PAYABLE	(1,080.14)	
01-02-2215	OUTSTANDING PAYROLL CHECKS	41,367.31	
	TOTAL LIABILITIES		847,535.06

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
01-02-2290	FUND BALANCE - UNRESTRICTED	1,462,926.23	
	REVENUE OVER EXPENDITURES - YTD	152,003.80	
	BALANCE - CURRENT DATE		<u>1,614,930.03</u>
	TOTAL FUND EQUITY		<u>1,614,930.03</u>
	TOTAL LIABILITIES AND EQUITY		<u>2,462,465.09</u>

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2021

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
01-10-3000	PROPERTY TAX	229,457.68	243,926.28	260,572.00	16,645.72 93.6
01-10-3001	SPECIFIC OWNERSHIP TAX	2,870.61	6,029.69	4,473.00 (	1,556.69) 134.8
01-10-3002	SALES TAX REV - 2.5%	73,798.65	73,798.65	54,336.00 (	19,462.65) 135.8
01-10-3004	USE TAX REV - 2%	10,732.79	25,790.23	21,563.00 (	4,227.23) 119.6
01-10-3006	FRANCHISE TAX	2,367.48	2,636.15	2,591.00 (	45.15) 101.7
01-10-3007	HIGHWAY USERS TAX	4,230.08	8,481.73	7,530.00 (	951.73) 112.6
01-10-3008	CIGARETTE TAX	.00	755.32	298.00 (	457.32) 253.5
01-10-3009	LODGING TAX	322.00	602.00	317.00 (	285.00) 189.9
	TOTAL TAXES	323,779.29	362,020.05	351,680.00 (	10,340.05) 102.9
<u>LICENSES AND PERMITS</u>					
01-11-3100	BUSINESS LICENSES	962.50	5,867.35	12,509.00	6,641.65 46.9
01-11-3101	NON-BUSINESS LICENSES	15.00	145.00	103.00 (	42.00) 140.8
01-11-3102	LIQUOR LICENSES	103.75	226.25	161.00 (	65.25) 140.5
01-11-3103	PLANNING AND BUILDING REVENUE	6,225.14	15,959.29	13,050.00 (	2,909.29) 122.3
01-11-3108	FLOOD PLAIN DEVELOPMENT FEES	100.00	400.00	.00 (	400.00) .0
01-11-3109	WASTE HAULING ANNUAL LICENSE	.00	.00	200.00	200.00 .0
01-11-3112	LIQUOR APPLICATION FEE	148.75	271.25	.00 (	271.25) .0
01-11-3114	STR APPLICATION	125.00	375.00	280.00 (	95.00) 133.9
01-11-3115	STR LICENSE	400.00	600.00	257.00 (	343.00) 233.5
	TOTAL LICENSES AND PERMITS	8,080.14	23,844.14	26,560.00	2,715.86 89.8
<u>INTERGOVERNMENTAL</u>					
01-12-3204	COUNTY ROAD & BRIDGE REVENUE	597.95	1,354.21	1,596.00	241.79 84.9
01-12-3207	LOCAL INTERGOVERNMENTAL	3,602.50	6,771.25	.00 (	6,771.25) .0
	TOTAL INTERGOVERNMENTAL	4,200.45	8,125.46	1,596.00 (	6,529.46) 509.1
<u>CHARGES FOR SERVICES</u>					
01-13-3300	VEHICLE CHARGING STATION	54.98	54.98	.00 (	54.98) .0
01-13-3301	ECO PASS	120.00	195.00	4,763.00	4,568.00 4.1
01-13-3302	SPRING CLEAN UP DAYS REVENUE	.00	.00	873.00	873.00 .0
	TOTAL CHARGES FOR SERVICES	174.98	249.98	5,636.00	5,386.02 4.4
<u>FINES AND FORFEITURES</u>					
01-14-3400	MUNICIPAL COURT FINES	8,705.00	22,810.13	21,417.00 (	1,393.13) 106.5
	TOTAL FINES AND FORFEITURES	8,705.00	22,810.13	21,417.00 (	1,393.13) 106.5

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2021

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>OTHER INCOME</u>					
01-16-3600 OTHER INCOME	11.37	419.72	300.00	(119.72)	139.9
01-16-3603 RENTAL INCOME	11,491.50	39,366.00	23,417.00	(15,949.00)	168.1
TOTAL OTHER INCOME	11,502.87	39,785.72	23,717.00	(16,068.72)	167.8
<u>INVESTMENT</u>					
01-17-3500 INTEREST INCOME	76.93	302.69	2,112.00	1,809.31	14.3
TOTAL INVESTMENT	76.93	302.69	2,112.00	1,809.31	14.3
<u>TRANSFERS</u>					
01-35-3902 TRANSFER IN FROM ELECTRIC FUND	.00	9,965.16	14,946.00	4,980.84	66.7
01-35-3903 TRANSFER IN FROM WATER FUND	.00	19,536.84	29,304.00	9,767.16	66.7
01-35-3906 TRANSFER IN FROM STORMWATER	.00	1,330.00	1,995.00	665.00	66.7
01-35-3908 TRANSFER IN FROM PARKS/RECR	.00	21,397.84	32,094.00	10,696.16	66.7
TOTAL TRANSFERS	.00	52,229.84	78,339.00	26,109.16	66.7
TOTAL FUND REVENUE	356,519.66	509,368.01	511,057.00	1,688.99	99.7

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 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	.00	801.92	2,036.00	1,234.08	39.4
01-44-4201 PC, SOFTWARE & PRINTERS	.00	6,783.30	5,376.00	(1,407.30)	126.2
01-44-4202 EQUIPMENT & SMALL TOOLS	85.95	85.95	.00	(85.95)	.0
01-44-4203 DUES & SUBSCRIPTIONS	389.51	1,154.79	3,613.00	2,458.21	32.0
01-44-4300 ELECTRIC/WATER/GAS	929.12	3,654.67	3,631.00	(23.67)	100.7
01-44-4301 TELEPHONE	1,133.27	2,641.75	3,685.00	1,043.25	71.7
01-44-4501 OUTSIDE PROF SERVICE FEES	.00	3,260.00	14,126.00	10,866.00	23.1
01-44-4502 OFFICE OPERATIONS	411.82	1,853.97	3,392.00	1,538.03	54.7
01-44-4503 SEMINARS/MEETINGS/TRAINING	.00	.00	312.00	312.00	.0
01-44-4506 BUILDING MAINTENANCE & GROUNDS	3,206.46	4,844.43	3,785.00	(1,059.43)	128.0
01-44-4701 UNIFORMS	.00	197.28	2,015.00	1,817.72	9.8
01-44-4702 EQUIPMENT MAINTENANCE	4,267.09	5,494.77	9,569.00	4,074.23	57.4
01-44-4703 STAFF SERVICES	.00	.00	(2.00)	(2.00)	.0
01-44-4705 PC TECHNICIAN FEES	5,075.00	15,547.00	11,427.00	(4,120.00)	136.1
01-44-4706 AUDITING FEES	13,098.41	13,098.41	7,926.00	(5,172.41)	165.3
01-44-4707 VEHICLE MAINTENANCE	.00	1,851.74	7,641.00	5,789.26	24.2
01-44-4708 XPRESS MERCHANT FEES	1,012.29	2,132.43	1,584.00	(548.43)	134.6
01-44-4709 CIVICPLUS WEB FEES	.00	5,083.07	5,099.00	15.93	99.7
01-44-4710 GENERAL INSURANCE	.00	24,248.24	22,694.00	(1,554.24)	106.9
01-44-4711 LMC CODIFICATION	.00	225.00	899.00	674.00	25.0
TOTAL ALLOCATED EXPENSES	29,608.92	98,325.72	114,579.00	16,253.28	85.8
<u>ADMINISTRATION</u>					
01-50-4000 FULL TIME SALARIES	16,912.50	46,857.50	40,603.00	(6,254.50)	115.4
01-50-4001 PART TIME SALARIES	998.26	3,056.52	.00	(3,056.52)	.0
01-50-4002 PAYROLL TAXES - ER	1,394.82	3,875.78	3,119.00	(756.78)	124.3
01-50-4003 EMPLOYEE INSURANCE	2,619.86	12,221.89	11,577.00	(644.89)	105.6
01-50-4004 RETIREMENT CONTRIBUTION	503.62	1,596.92	1,280.00	(316.92)	124.8
01-50-4202 EQUIPMENT & SMALL TOOLS	138.05	138.05	.00	(138.05)	.0
01-50-4203 DUES & SUBSCRIPTIONS	3,784.53	6,795.53	4,174.00	(2,621.53)	162.8
01-50-4250 MISCELLANEOUS	335.38	709.16	2,979.00	2,269.84	23.8
01-50-4501 OUTSIDE PROFESSIONAL SERVICES	.00	95.00	4,336.00	4,241.00	2.2
01-50-4703 ENVIRONMENTAL MONITORING	.00	.00	842.00	842.00	.0
01-50-4704 COUNTY TREASURER'S FEE	2,294.58	2,439.61	2,368.00	(71.61)	103.0
TOTAL ADMINISTRATION	28,981.60	77,785.96	71,278.00	(6,507.96)	109.1

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2021

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>LEGISLATIVE</u>					
01-52-4000 FULL TIME SALARIES	4,200.00	4,200.00	1,974.00	(2,226.00)	212.8
01-52-4002 PAYROLL TAXES - ER	333.90	333.90	367.00	33.10	91.0
01-52-4250 MISCELLANEOUS	15.00	15.00	19.00	4.00	79.0
01-52-4505 ADVERTISING & PUBLISHING	.00	10.73	.00	(10.73)	.0
01-52-4700 ELECTIONS	.00	.00	3,076.00	3,076.00	.0
TOTAL LEGISLATIVE	4,548.90	4,559.63	5,436.00	876.37	83.9
<u>JUDICIAL</u>					
01-53-4000 FULL TIME SALARIES	464.00	1,356.60	1,204.00	(152.60)	112.7
01-53-4002 PAYROLL TAXES - ER	34.38	97.15	91.00	(6.15)	106.8
01-53-4003 EMPLOYEE INSURANCE	195.84	1,272.96	733.00	(539.96)	173.7
01-53-4004 RETIREMENT CONTRIBUTION	13.92	39.32	56.00	16.68	70.2
01-53-4250 MISCELLANEOUS	.00	.00	528.00	528.00	.0
01-53-4501 OUTSIDE PROF SERVICE FEES	.00	1,028.30	1,030.00	1.70	99.8
01-53-4700 JUDGE'S SERVICES FEES	1,200.00	2,400.00	3,084.00	684.00	77.8
TOTAL JUDICIAL	1,908.14	6,194.33	6,726.00	531.67	92.1
<u>PLANNING AND ZONING</u>					
01-54-4000 FULL TIME SALARIES	5,043.25	15,007.57	14,475.00	(532.57)	103.7
01-54-4001 PART TIME SALARIES	5,138.00	11,803.92	9,182.00	(2,621.92)	128.6
01-54-4002 PAYROLL TAXES - ER	800.82	2,136.06	1,730.00	(406.06)	123.5
01-54-4003 EMPLOYEE INSURANCE	670.81	2,163.91	6,081.00	3,917.09	35.6
01-54-4004 RETIREMENT CONTRIBUTION	151.30	695.90	427.00	(268.90)	163.0
01-54-4203 DUES & SUBSCRIPTIONS	.00	.00	702.00	702.00	.0
01-54-4250 MISCELLANEOUS	5.00	5.00	412.00	407.00	1.2
01-54-4501 OUTSIDE PROF SERVICE FEES	.00	770.00	11,760.00	10,990.00	6.6
TOTAL PLANNING AND ZONING	11,809.18	32,582.36	44,769.00	12,186.64	72.8

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2021

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>HEALTH WELFARE COMMUNITY</u>					
01-55-4000 FULL TIME SALARIES	594.64	1,849.99	1,335.00	(514.99)	138.6
01-55-4001 PART TIME SALARIES	601.20	2,072.27	2,737.00	664.73	75.7
01-55-4002 PAYROLL TAXES - ER	94.41	311.46	368.00	56.54	84.6
01-55-4003 EMPLOYEE INSURANCE	68.19	306.86	3,501.00	3,194.14	8.8
01-55-4004 RETIREMENT CONTRIBUTION	17.84	66.90	147.00	80.10	45.5
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	1,160.00	1,160.00	.0
01-55-4706 WALT SELF EXPENDITURES	230.28	656.99	1,096.00	439.01	59.9
01-55-4707 SENIOR PROGRAMMING	.00	.00	504.00	504.00	.0
01-55-4710 RTD BUS TRANSPORTATION	3,602.50	6,771.25	19,092.00	12,320.75	35.5
01-55-4711 ZERO WASTE COVERAGE	.00	.00	46.00	46.00	.0
01-55-4712 MAIN STREET BEAUTIFICATION	.00	.00	621.00	621.00	.0
01-55-4713 PUBLIC ART	.00	.00	2,000.00	2,000.00	.0
TOTAL HEALTH WELFARE COMMUNITY	5,209.06	12,035.72	41,790.00	29,754.28	28.8
<u>ECONOMIC DEVELOPMENT</u>					
01-56-4000 FULL TIME SALARIES	1,189.26	3,690.26	3,760.00	69.74	98.2
01-56-4001 PART TIME SALARIES	.00	3,738.25	6,275.00	2,536.75	59.6
01-56-4002 PAYROLL TAXES - ER	93.18	587.89	766.00	178.11	76.8
01-56-4003 EMPLOYEE INSURANCE	136.39	750.14	601.00	(149.14)	124.8
01-56-4004 RETIREMENT CONTRIBUTION	35.68	143.78	79.00	(64.78)	182.0
01-56-4201 PC, SOFTWARE & PRINTERS	.00	.00	39.00	39.00	.0
01-56-4203 DUES & SUBSCRIPTIONS	150.97	150.97	227.00	76.03	66.5
01-56-4501 OUTSIDE PROF SERVICE FEES	.00	412.50	2,189.00	1,776.50	18.8
01-56-4503 SEMINARS/MEETINGS/TRAINING	.00	.00	493.00	493.00	.0
01-56-4505 ADVERTISING & PUBLISHING	190.00	700.00	2,418.00	1,718.00	29.0
01-56-4700 MAIN STREET INITIATIVES	9.95	9.95	.00	(9.95)	.0
01-56-4701 LYONS REDSTONE MUSEUM	.00	.00	451.00	451.00	.0
TOTAL ECONOMIC DEVELOPMENT	1,805.43	10,183.74	17,298.00	7,114.26	58.9
<u>BUILDING INSPECTION</u>					
01-57-4501 OUTSIDE PROF SERVICE FEES	.00	5,610.04	18,129.00	12,518.96	31.0
TOTAL BUILDING INSPECTION	.00	5,610.04	18,129.00	12,518.96	31.0

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2021

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>POLICE</u>					
01-58-4501	.00	64,095.50	96,142.00	32,046.50	66.7
01-58-4502	34.93	62.77	243.00	180.23	25.8
01-58-4506	438.00	930.75	9,362.00	8,431.25	9.9
01-58-4700	.00	.00	954.00	954.00	.0
TOTAL POLICE	472.93	65,089.02	106,701.00	41,611.98	61.0
<u>STREETS</u>					
01-59-4000	6,564.93	20,019.73	32,936.00	12,916.27	60.8
01-59-4002	496.65	1,511.12	2,511.00	999.88	60.2
01-59-4003	1,998.55	8,121.90	15,162.00	7,040.10	53.6
01-59-4004	133.68	458.26	919.00	460.74	49.9
01-59-4202	.00	886.16	142.00	(744.16)	624.1
01-59-4250	.00	241.50	394.00	152.50	61.3
01-59-4300	.00	1,781.17	2,860.00	1,078.83	62.3
01-59-4501	50.00	162.50	531.00	368.50	30.6
01-59-4700	.00	354.92	2,197.00	1,842.08	16.2
01-59-4701	8,412.50	8,412.50	6,439.00	(1,973.50)	130.7
01-59-4703	1,414.25	1,754.99	2,479.00	724.01	70.8
01-59-4704	.00	.00	536.00	536.00	.0
01-59-4709	61.55	184.65	923.00	738.35	20.0
01-59-4710	190.00	190.00	2,335.00	2,145.00	8.1
01-59-4713	.00	.00	1,717.00	1,717.00	.0
TOTAL STREETS	19,322.11	44,079.40	72,081.00	28,001.60	61.2
<u>VISITORS CENTER</u>					
01-60-4001	90.76	351.96	446.00	94.04	78.9
01-60-4002	7.22	28.18	50.00	21.82	56.4
01-60-4250	.00	92.38	296.00	203.62	31.2
01-60-4300	.00	445.77	249.00	(196.77)	179.0
01-60-4512	.00	.00	12.00	12.00	.0
TOTAL VISITORS CENTER	97.98	918.29	1,053.00	134.71	87.2
<u>CAPITAL</u>					
01-66-6000	.00	.00	8,833.00	8,833.00	.0
TOTAL CAPITAL	.00	.00	8,833.00	8,833.00	.0

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2021

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>TRANSFERS</u>					
01-80-8019 TRANSFER OUT TO FLOOD FUND	.00	.00	15,645.00	15,645.00	.0
01-80-8020 TRANSFER OUT TO CAPITAL PROJ	.00	.00	74,970.00	74,970.00	.0
TOTAL TRANSFERS	.00	.00	90,615.00	90,615.00	.0
TOTAL FUND EXPENDITURES	103,764.25	357,364.21	599,288.00	241,923.79	59.6
NET REVENUE OVER EXPENDITURES	252,755.41	152,003.80	(88,231.00)	(240,234.80)	172.3

TOWN OF LYONS
 BALANCE SHEET
 MARCH 31, 2021

ELECTRIC FUND

ASSETS

02-01-1005	CASH AND CASH EQUIVALENTS	988,247.30	
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	7,520.15	
02-01-1201	CASH CLEARING - UTILITIES	(915.11)	
02-01-1220	A/R - UTILITY BILLING	151,476.38	
02-01-1222	A/R CONTRACTS	43.00	
	TOTAL ASSETS		<u>3,657,909.82</u>

LIABILITIES AND EQUITY

LIABILITIES

02-02-2004	METER DEPOSITS PAYABLE	8,200.00	
02-02-2005	SALES TAX PAYABLE	10,820.04	
02-02-2010	ACCRUED INTEREST PAYABLE	4,634.44	
02-02-2017	COMPENSATION FOR ABSENCES	10,539.73	
02-02-2022	BONDS PAYABLE	171,342.00	
02-02-2024	ELEC REV REF BONDS SERIES 2019	273,707.60	
02-02-2201	A/P - GENERAL FUND	(6,349.86)	
	TOTAL LIABILITIES		472,893.95

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
02-02-2290	FUND BALANCE/RETAINED EARNINGS	2,971,245.26	
	REVENUE OVER EXPENDITURES - YTD	213,770.61	
	BALANCE - CURRENT DATE		<u>3,185,015.87</u>
	TOTAL FUND EQUITY		<u>3,185,015.87</u>
	TOTAL LIABILITIES AND EQUITY		<u>3,657,909.82</u>

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2021

ELECTRIC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>CHARGES FOR SERVICES</u>					
02-13-3300 RESIDENTIAL ELECTRIC SALES	102,928.86	323,961.83	273,482.00	(50,479.83)	118.5
02-13-3302 NON-TAXABLE ELECTRIC SALES	12,210.07	37,851.83	32,257.00	(5,594.83)	117.3
02-13-3303 NON-RESIDENTIAL ELECTRIC SALES	23,484.32	76,915.49	79,015.00	2,099.51	97.3
02-13-3304 RECONNECTION CHARGES	.00	.00	110.00	110.00	.0
02-13-3305 INVESTMENT FEE	.00	.00	5,823.00	5,823.00	.0
02-13-3306 ELECTRIC SURCHARGE	7.99	7.99	.00	(7.99)	.0
TOTAL CHARGES FOR SERVICES	138,631.24	438,737.14	390,687.00	(48,050.14)	112.3
<u>INVESTMENT</u>					
02-17-3500 INTEREST INCOME	40.68	167.22	1,344.00	1,176.78	12.4
TOTAL INVESTMENT	40.68	167.22	1,344.00	1,176.78	12.4
<u>OTHER INCOME</u>					
02-18-3600 OTHER INCOME	350.00	350.00	849.00	499.00	41.2
TOTAL OTHER INCOME	350.00	350.00	849.00	499.00	41.2
TOTAL FUND REVENUE	139,021.92	439,254.36	392,880.00	(46,374.36)	111.8

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2021

ELECTRIC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATION</u>					
02-50-4000 FULL TIME SALARIES	10,650.79	29,533.64	27,453.00	(2,080.64)	107.6
02-50-4002 PAYROLL TAXES - ER	816.61	2,250.22	2,098.00	(152.22)	107.3
02-50-4003 EMPLOYEE INS - ER	2,469.55	10,057.44	11,095.00	1,037.56	90.7
02-50-4004 RETIREMENT CONTRIBUTION - ER	296.97	886.07	883.00	(3.07)	100.4
02-50-4203 DUES & SUBSCRIPTIONS	.00	490.29	580.00	89.71	84.5
02-50-4250 MISCELLANEOUS EXPENSE	.00	.00	168.00	168.00	.0
02-50-4501 OUTSIDE PROF SERVICE FEES	.00	332.50	.00	(332.50)	.0
02-50-4503 SEMINARS/MEETINGS	.00	.00	1,149.00	1,149.00	.0
TOTAL ADMINISTRATION	14,233.92	43,550.16	43,426.00	(124.16)	100.3
<u>MAINTENANCE</u>					
02-65-4000 FULL TIME SALARIES	1,850.25	5,624.61	8,289.00	2,664.39	67.9
02-65-4002 PAYROLL TAXES - ER	138.74	420.04	610.00	189.96	68.9
02-65-4003 EMPLOYEE INS - ER	660.09	2,704.17	4,037.00	1,332.83	67.0
02-65-4004 RETIREMENT CONTRIBUTION - ER	29.26	106.81	200.00	93.19	53.4
02-65-4251 MAINTENANCE & SUPPLIES	201.65	201.65	1,215.00	1,013.35	16.6
02-65-4252 GASOLINE, OIL, ETC.	.00	202.81	345.00	142.19	58.8
02-65-4254 METERS:REPLACMNTS,SOCKETS,TEST	24,728.36	27,474.99	863.00	(26,611.99)	3183.7
02-65-4301 TELEPHONE SERVICE	80.01	120.02	27.00	(93.02)	444.5
02-65-4501 OUTSIDE PROF SERVICE FEES	985.44	2,786.32	20,385.00	17,598.68	13.7
02-65-4550 ELECTRIC POWER-MEAN & WAPA	.00	84,401.75	158,334.00	73,932.25	53.3
02-65-4551 SUBSTATION MAINT & SUPPLIES	.00	.00	125.00	125.00	.0
TOTAL MAINTENANCE	28,673.80	124,043.17	194,430.00	70,386.83	63.8
<u>CAPITAL</u>					
02-66-6000 CAPITAL PURCHASES	30,425.26	47,925.26	20,000.00	(27,925.26)	239.6
TOTAL CAPITAL	30,425.26	47,925.26	20,000.00	(27,925.26)	239.6
<u>DEBT</u>					
02-70-7000 BOND SERVICE FEES	.00	.00	140.00	140.00	.0
TOTAL DEBT	.00	.00	140.00	140.00	.0
<u>TRANSFERS</u>					
02-80-8001 EF'S SHARE ALLOC EXP'S FROM GF	.00	9,965.16	16,431.00	6,465.84	60.7
TOTAL TRANSFERS	.00	9,965.16	16,431.00	6,465.84	60.7

TOWN OF LYONS
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING MARCH 31, 2021

ELECTRIC FUND

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
TOTAL FUND EXPENDITURES	73,332.98	225,483.75	274,427.00	48,943.25	82.2
NET REVENUE OVER EXPENDITURES	<u>65,688.94</u>	<u>213,770.61</u>	<u>118,453.00</u>	<u>(95,317.61)</u>	<u>180.5</u>

TOWN OF LYONS
 BALANCE SHEET
 MARCH 31, 2021

WATER/SEWER FUND

ASSETS

03-01-1005	CASH AND CASH EQUIVALENTS	1,900,740.83	
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	655.25	
03-01-1220	A/R - UTILITY BILLING	139,649.03	
03-01-1500	DO-ASSET RETIREMENT OBLIGATION	344,288.00	
	TOTAL ASSETS		18,086,884.98

LIABILITIES AND EQUITY

LIABILITIES

03-02-2009	ACCRUED INTEREST PAYABLE	31,130.90	
03-02-2010	JRB ACCRUED INTEREST PAYABLE	(3,157.78)	
03-02-2017	COMPENSATION FOR ABSENCES	19,046.71	
03-02-2018	CWRPDA 2003 LOAN PAYABLE	1,112,860.16	
03-02-2019	WWTP SRF LOAN PAYABLE	3,840,984.82	
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	(119.63)	
	TOTAL LIABILITIES		5,447,059.18

FUND EQUITY

03-02-2285	ASSET RETIREMENT OBLIGATION	351,855.00	
	UNAPPROPRIATED FUND BALANCE:		
03-02-2290	FUND BALANCE/RETAINED EARNINGS	12,263,117.78	
	REVENUE OVER EXPENDITURES - YTD	24,733.39	
	BALANCE - CURRENT DATE	12,287,851.17	
	TOTAL FUND EQUITY		12,639,706.17
	TOTAL LIABILITIES AND EQUITY		18,086,765.35

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2021

WATER/SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET		UNEARNED	PCNT
<u>CHARGES FOR SERVICES - WATER</u>						
03-16-3300	METERED WATER SALES	53,551.99	164,929.12	159,511.00	(5,418.12)	103.4
03-16-3302	PIPE WATER SALES RENTAL	1,614.49	3,339.49	2,647.00	(692.49)	126.2
03-16-3303	WATER METER SALES	1,828.86	5,516.57	3,106.00	(2,410.57)	177.6
03-16-3305	TAP CONNECTION FEES	.00	.00	24,828.00	24,828.00	.0
	TOTAL CHARGES FOR SERVICES - WATER	56,995.34	173,785.18	190,092.00	16,306.82	91.4
<u>INVESTMENT - WATER</u>						
03-17-3500	INTEREST INCOME	65.66	285.25	2,704.00	2,418.75	10.6
	TOTAL INVESTMENT - WATER	65.66	285.25	2,704.00	2,418.75	10.6
<u>OTHER INCOME - WATER</u>						
03-18-3600	OTHER INCOME	.00	1,685.49	.00	(1,685.49)	.0
	TOTAL OTHER INCOME - WATER	.00	1,685.49	.00	(1,685.49)	.0
<u>CHARGES FOR SERVICES-SEWER</u>						
03-26-3300	SANITATION USERS' FEE	71,706.46	203,587.36	181,107.00	(22,480.36)	112.4
03-26-3305	TAP CONNECTION FEES	.00	.00	3,663.00	3,663.00	.0
	TOTAL CHARGES FOR SERVICES-SEWER	71,706.46	203,587.36	184,770.00	(18,817.36)	110.2
	TOTAL FUND REVENUE	128,767.46	379,343.28	377,566.00	(1,777.28)	100.5

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2021

WATER/SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATION - WATER</u>					
03-50-4000	10,650.79	29,541.04	27,607.00	(1,934.04)	107.0
03-50-4002	816.61	2,250.79	2,127.00	(123.79)	105.8
03-50-4003	2,469.55	10,091.55	11,277.00	1,185.45	89.5
03-50-4004	296.97	888.29	862.00	(26.29)	103.1
03-50-4203	.00	.00	168.00	168.00	.0
03-50-4250	.00	.00	44.00	44.00	.0
03-50-4501	.00	.00	496.00	496.00	.0
	<u>14,233.92</u>	<u>42,771.67</u>	<u>42,581.00</u>	<u>(190.67)</u>	<u>100.5</u>
<u>TREATMENT - WATER</u>					
03-52-4300	.00	53.51	120.00	66.49	44.6
03-52-4301	.00	768.00	34.00	(734.00)	2258.8
03-52-4550	.00	10,260.69	24,110.00	13,849.31	42.6
	<u>.00</u>	<u>11,082.20</u>	<u>24,264.00</u>	<u>13,181.80</u>	<u>45.7</u>
<u>DISTRIBUTION - WATER</u>					
03-53-4000	1,893.36	5,757.93	8,626.00	2,868.07	66.8
03-53-4002	141.40	429.51	605.00	175.49	71.0
03-53-4003	723.93	2,601.92	4,489.00	1,887.08	58.0
03-53-4004	30.78	108.38	256.00	147.62	42.3
03-53-4251	344.35	390.49	1,374.00	983.51	28.4
03-53-4252	.00	101.40	345.00	243.60	29.4
03-53-4253	.00	267.00	234.00	(33.00)	114.1
03-53-4254	.00	.00	1,731.00	1,731.00	.0
03-53-4255	.00	.00	720.00	720.00	.0
03-53-4256	.00	.00	486.00	486.00	.0
03-53-4258	.00	17,829.40	6,000.00	(11,829.40)	297.2
03-53-4300	153.68	2,140.64	2,946.00	805.36	72.7
03-53-4301	161.56	282.51	35.00	(247.51)	807.2
03-53-4501	.00	11.44	1,077.00	1,065.56	1.1
03-53-4550	.00	.00	81.00	81.00	.0
03-53-4551	.00	.00	349.00	349.00	.0
03-53-4552	.00	1,950.14	3,300.00	1,349.86	59.1
	<u>3,449.06</u>	<u>31,870.76</u>	<u>32,654.00</u>	<u>783.24</u>	<u>97.6</u>

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2021

WATER/SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATION - SEWER</u>					
03-60-4000 FULL TIME SALARIES	10,880.33	30,270.07	28,286.00	(1,984.07)	107.0
03-60-4002 PAYROLL TAXES - ER	835.05	2,309.92	2,209.00	(100.92)	104.6
03-60-4003 EMPLOYEE INS - ER	2,469.58	9,959.62	11,495.00	1,535.38	86.6
03-60-4004 RETIREMENT CONTRIBUTION - ER	303.85	910.06	875.00	(35.06)	104.0
03-60-4501 OUTSIDE PROF SERVICE FEES	.00	7,510.45	1,338.00	(6,172.45)	561.3
03-60-4503 SEMINARS	.00	.00	120.00	120.00	.0
TOTAL ADMINISTRATION - SEWER	14,488.81	50,960.12	44,323.00	(6,637.12)	115.0
<u>TREATMENT - SEWER</u>					
03-62-4250 MISCELLANEOUS	.00	.00	1,000.00	1,000.00	.0
03-62-4251 MAINTENANCE & SUPPLIES	.00	414.89	1,812.00	1,397.11	22.9
03-62-4253 CHEMICALS, LAB & LAB SUPPLIES	195.20	3,915.18	6,629.00	2,713.82	59.1
03-62-4300 ELECTRIC/WATER/GAS	810.66	9,195.55	6,868.00	(2,327.55)	133.9
03-62-4301 TELEPHONE SERVICE	121.55	363.71	588.00	224.29	61.9
03-62-4501 OUTSIDE PROF SERVICE FEES	.00	10,166.44	29,144.00	18,977.56	34.9
03-62-4550 SLUDGE DISPOSAL	1,458.91	5,871.45	8,145.00	2,273.55	72.1
TOTAL TREATMENT - SEWER	2,586.32	29,927.22	54,186.00	24,258.78	55.2
<u>DISTRIBUTION - SEWER</u>					
03-64-4000 FULL TIME SALARIES	1,508.93	4,611.78	7,566.00	2,954.22	61.0
03-64-4002 PAYROLL TAXES - ER	113.31	344.93	544.00	199.07	63.4
03-64-4003 EMPLOYEE INS - ER	528.09	2,210.23	3,431.00	1,220.77	64.4
03-64-4004 RETIREMENT CONTRIBUTION - ER	24.32	88.68	200.00	111.32	44.3
03-64-4251 MAINTENANCE & SUPPLIES	224.72	270.86	6,603.00	6,332.14	4.1
03-64-4252 GASOLINE, OIL, ETC.	.00	101.40	345.00	243.60	29.4
03-64-4550 LINE REPAIRS & CLEANING	668.15	668.15	314.00	(354.15)	212.8
03-64-4551 LIFT STATION PARTS & MAINT	.00	421.21	9,368.00	8,946.79	4.5
TOTAL DISTRIBUTION - SEWER	3,067.52	8,717.24	28,371.00	19,653.76	30.7
<u>CAPITAL</u>					
03-66-6000 CAPITAL PURCHASES - WATER	.00	7,825.00	20,000.00	12,175.00	39.1
TOTAL CAPITAL	.00	7,825.00	20,000.00	12,175.00	39.1

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2021

WATER/SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>DEBT</u>					
03-70-7002 CWRPDA 03 LOAN PRINCIPAL	.00	128,622.05	128,622.00	(.05)	100.0
03-70-7003 CWRPDA 03 LOAN INTEREST	.00	23,296.79	30,666.00	7,369.21	76.0
TOTAL DEBT	.00	151,918.84	159,288.00	7,369.16	95.4
<u>TRANSFERS</u>					
03-80-8001 WF'S SHARE OF ALLOCATED EXP	.00	19,536.84	28,131.00	8,594.16	69.5
TOTAL TRANSFERS	.00	19,536.84	28,131.00	8,594.16	69.5
TOTAL FUND EXPENDITURES	37,825.63	354,609.89	433,798.00	79,188.11	81.8
NET REVENUE OVER EXPENDITURES	90,941.83	24,733.39	(56,232.00)	(80,965.39)	44.0

TOWN OF LYONS
 BALANCE SHEET
 MARCH 31, 2021

STORM WATER

ASSETS

06-01-1005	CASH AND CASH EQUIVALENTS	222,185.82	
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	10,836.21	
06-01-1222	A/R CONTRACTS	(.50)	
	TOTAL ASSETS		507,128.56

LIABILITIES AND EQUITY

LIABILITIES

06-02-2017	COMPENSATION FOR ABSENCES	1,206.58	
	TOTAL LIABILITIES		1,206.58

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
06-02-2290	FUND BALANCE/RETAINED EARNINGS	494,517.23	
	REVENUE OVER EXPENDITURES - YTD	11,404.75	
	BALANCE - CURRENT DATE	505,921.98	
	TOTAL FUND EQUITY		505,921.98
	TOTAL LIABILITIES AND EQUITY		507,128.56

TOWN OF LYONS
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING MARCH 31, 2021

STORM WATER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>CHARGES FOR SERVICES</u>					
06-13-3300 STORMWATER DRAINAGE FEES	9,809.35	29,331.88	23,249.00	(6,082.88)	126.2
TOTAL CHARGES FOR SERVICES	9,809.35	29,331.88	23,249.00	(6,082.88)	126.2
<u>INVESTMENT</u>					
06-17-3500 INTEREST INCOME	8.30	34.11	269.00	234.89	12.7
TOTAL INVESTMENT	8.30	34.11	269.00	234.89	12.7
TOTAL FUND REVENUE	9,817.65	29,365.99	23,518.00	(5,847.99)	124.9

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2021

STORM WATER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATION</u>					
06-50-4000 FULL TIME SALARIES	893.40	2,710.48	3,264.00	553.52	83.0
06-50-4002 PAYROLL TAXES - ER	66.86	202.20	244.00	41.80	82.9
06-50-4003 EMPLOYEE INSURANCE	327.86	1,247.71	1,391.00	143.29	89.7
06-50-4004 RETIREMENT CONTRIBUTION	23.04	78.26	121.00	42.74	64.7
06-50-4502 OFFICE OPERATIONS	.00	.00	63.00	63.00	.0
TOTAL ADMINISTRATION	1,311.16	4,238.65	5,083.00	844.35	83.4
<u>TRANSMISSION</u>					
06-65-4000 FULL TIME SALARIES	389.20	1,195.64	1,354.00	158.36	88.3
06-65-4002 PAYROLL TAXES - ER	29.28	89.79	112.00	22.21	80.2
06-65-4003 EMPLOYEE INSURANCE	132.02	528.08	688.00	159.92	76.8
06-65-4004 RETIREMENT CONTRIBUTION	6.46	25.43	44.00	18.57	57.8
06-65-4251 MAINTENANCE & SUPPLIES	201.65	201.65	.00	(201.65)	.0
06-65-4501 OUTSIDE PROFESSIONAL SERVICES	.00	.00	3,515.00	3,515.00	.0
TOTAL TRANSMISSION	758.61	2,040.59	5,713.00	3,672.41	35.7
<u>CAPITAL</u>					
06-66-6000 CAPITAL PURCHASES	10,352.00	10,352.00	5,959.00	(4,393.00)	173.7
TOTAL CAPITAL	10,352.00	10,352.00	5,959.00	(4,393.00)	173.7
<u>TRANSFERS</u>					
06-80-8001 STORMWATER SHARE OF ALLOCATED	.00	1,330.00	1,914.00	584.00	69.5
TOTAL TRANSFERS	.00	1,330.00	1,914.00	584.00	69.5
TOTAL FUND EXPENDITURES	12,421.77	17,961.24	18,669.00	707.76	96.2
NET REVENUE OVER EXPENDITURES	(2,604.12)	11,404.75	4,849.00	(6,555.75)	235.2

TOWN OF LYONS
BALANCE SHEET
MARCH 31, 2021

CONSERVATION TRUST

ASSETS

07-01-1001	BANK OF THE WEST - CTF	221,522.00	
07-01-1007	COLO-TRUST INVESTMENT ACCT	5,744.75	
		<u> </u>	
	TOTAL ASSETS		<u>227,266.75</u>

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
07-02-2290	FUND BALANCE/RETAINED EARNINGS	221,475.36	
	REVENUE OVER EXPENDITURES - YTD	5,791.39	
		<u> </u>	
	BALANCE - CURRENT DATE		<u>227,266.75</u>
	TOTAL FUND EQUITY		<u>227,266.75</u>
	TOTAL LIABILITIES AND EQUITY		<u>227,266.75</u>

TOWN OF LYONS
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING MARCH 31, 2021

CONSERVATION TRUST

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INTERGOVERNMENTAL</u>					
07-12-3201 COLORADO LOTTERY	5,744.75	5,744.75	5,000.00	(744.75)	114.9
TOTAL INTERGOVERNMENTAL	5,744.75	5,744.75	5,000.00	(744.75)	114.9
<u>INVESTMENT</u>					
07-17-3500 INTEREST INCOME	12.18	46.64	2,693.00	2,646.36	1.7
TOTAL INVESTMENT	12.18	46.64	2,693.00	2,646.36	1.7
TOTAL FUND REVENUE	5,756.93	5,791.39	7,693.00	1,901.61	75.3

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2021

CONSERVATION TRUST

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>TRANSFER</u>					
07-80-8008 TRANSFER TO PARKS/RECR FUND	.00	.00	24,240.00	24,240.00	.0
TOTAL TRANSFER	.00	.00	24,240.00	24,240.00	.0
TOTAL FUND EXPENDITURES	.00	.00	24,240.00	24,240.00	.0
NET REVENUE OVER EXPENDITURES	5,756.93	5,791.39	(16,547.00)	(22,338.39)	35.0

TOWN OF LYONS
BALANCE SHEET
MARCH 31, 2021

PARKS AND RECREATION FUND

ASSETS

08-01-1005	CASH AND CASH EQUIVALENTS	1,095,610.67	
08-01-1007	COLO-TRUST INVESTMENT ACCT	33,644.34	
08-01-1101	PETTY CASH - SHOWER	400.00	
		<u> </u>	
	TOTAL ASSETS		<u><u>1,129,655.01</u></u>

LIABILITIES AND EQUITY

LIABILITIES

08-02-2201	A/P - GENERAL FUND	(213.48)	
08-02-2202	RETAINAGE PAYABLE	1,947.75	
		<u> </u>	
	TOTAL LIABILITIES		1,734.27

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
08-02-2290	FUND BALANCE/RETAINED EARNINGS	1,061,354.11	
	REVENUE OVER EXPENDITURES - YTD	66,353.15	
		<u> </u>	
	BALANCE - CURRENT DATE	1,127,707.26	
		<u> </u>	
	TOTAL FUND EQUITY		<u><u>1,127,707.26</u></u>
	TOTAL LIABILITIES AND EQUITY		<u><u>1,129,441.53</u></u>

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2021

PARKS AND RECREATION FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
08-10-3002 SALES TAX: MEADOW PARK - 1%	33,644.34	33,644.34	19,283.00	(14,361.34)	174.5
08-10-3004 USE TAX: MEADOW PARK - 1%	5,366.32	12,894.93	11,778.00	(1,116.93)	109.5
08-10-3010 HOME ADDITIONS FEE - PARKS	248.92	1,590.04	1,529.00	(61.04)	104.0
TOTAL TAXES	39,259.58	48,129.31	32,590.00	(15,539.31)	147.7
<u>CHARGES FOR SERVICES</u>					
08-13-3350 CAMPING REVENUES	32,820.92	125,197.58	78,237.00	(46,960.58)	160.0
08-13-3351 SHELTER HOUSE REVENUES	2,705.00	4,580.00	1,946.00	(2,634.00)	235.4
08-13-3352 PARKING FEES: MEADOW PARK	340.00	3,257.20	3,245.00	(12.20)	100.4
08-13-3353 DOG PARK FEES	50.00	155.00	19.00	(136.00)	815.8
08-13-3354 SPECIAL EVNT/LG GROUP PERMITS	200.00	200.00	.00	(200.00)	.0
08-13-3355 PARKING FEE: BOHN PARK	75.00	560.00	317.00	(243.00)	176.7
08-13-3356 SHOWER REVENUE	.00	.00	62.00	62.00	.0
08-13-3358 DUMP STATION REVENUE	.00	20.00	.00	(20.00)	.0
08-13-3370 RECR PROGRAM REVENUES	1,592.00	10,756.03	1,981.00	(8,775.03)	543.0
08-13-3380 SPECIAL EVENTS REVENUES	.00	.00	89.00	89.00	.0
08-13-3384 PARADE OF LIGHTS REVENUE	1,000.00	1,000.00	.00	(1,000.00)	.0
TOTAL CHARGES FOR SERVICES	38,782.92	145,725.81	85,896.00	(59,829.81)	169.7
<u>INVESTMENT</u>					
08-17-3500 INTEREST INCOME	42.01	169.25	1,263.00	1,093.75	13.4
TOTAL INVESTMENT	42.01	169.25	1,263.00	1,093.75	13.4
TOTAL FUND REVENUE	78,084.51	194,024.37	119,749.00	(74,275.37)	162.0

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2021

PARKS AND RECREATION FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATION</u>					
08-50-4000 FULL TIME SALARIES	10,747.18	31,387.76	31,201.00	(186.76)	100.6
08-50-4002 PAYROLL TAXES - ER	832.02	2,415.07	2,333.00	(82.07)	103.5
08-50-4003 EMPLOYEE INS - ER	1,877.21	7,636.39	11,557.00	3,920.61	66.1
08-50-4004 RETIREMENT CONTRIBUTION - ER	308.85	1,007.58	1,022.00	14.42	98.6
08-50-4201 PC, SOFTWARE & PRINTERS	.00	.00	255.00	255.00	.0
08-50-4203 DUES & SUBSCR	.00	.00	105.00	105.00	.0
08-50-4301 TELEPHONE SERVICE	242.58	464.47	345.00	(119.47)	134.6
08-50-4501 OUTSIDE PROF SERVICE FEES	79.80	192.30	406.00	213.70	47.4
08-50-4505 ADVERTISING & PUBLISHING	.00	.00	704.00	704.00	.0
TOTAL ADMINISTRATION	14,087.64	43,103.57	47,928.00	4,824.43	89.9
<u>SPECIAL EVENTS</u>					
08-55-4551 SPECIAL EVENTS EXPENSE	351.90	351.90	4,711.00	4,359.10	7.5
TOTAL SPECIAL EVENTS	351.90	351.90	4,711.00	4,359.10	7.5
<u>PARKS</u>					
08-60-4000 FULL TIME SALARIES	9,987.73	31,924.54	33,063.00	1,138.46	96.6
08-60-4001 PART TIME SALARIES	635.24	2,463.54	4,976.00	2,512.46	49.5
08-60-4002 PAYROLL TAXES - ER	817.29	2,645.64	2,626.00	(19.64)	100.8
08-60-4003 EMPLOYEE INS - ER	2,125.36	8,062.60	26,078.00	18,015.40	30.9
08-60-4004 RETIREMENT CONTRIBUTION - ER	125.28	413.28	1,369.00	955.72	30.2
08-60-4029 VEHICLE MAINT EXP	40.00	40.00	.00	(40.00)	.0
08-60-4250 MISCELLANEOUS EXPENSE	(13.12)	228.38	949.00	720.62	24.1
08-60-4251 MAINTENANCE & SUPPLIES	1,902.15	3,370.43	2,887.00	(483.43)	116.8
08-60-4252 GASOLINE, OIL, ETC.	.00	253.51	1,036.00	782.49	24.5
08-60-4253 PARK SIGNAGE	95.48	95.48	.00	(95.48)	.0
08-60-4300 ELECTRIC/WATER/GAS	410.44	2,734.84	2,622.00	(112.84)	104.3
08-60-4501 OUTSIDE PROF SERVICE FEES	.00	580.00	2,574.00	1,994.00	22.5
08-60-4512 BLDG MAINT & GROUNDS	58.00	1,133.00	6,689.00	5,556.00	16.9
08-60-4551 TREE MAINTENANCE	1,750.00	1,750.00	4,227.00	2,477.00	41.4
08-60-4552 RECREATION PROGRAMING	1,648.00	4,588.00	1,040.00	(3,548.00)	441.2
08-60-4553 KIOSK TRANSACTION FEES	402.29	985.00	629.00	(356.00)	156.6
08-60-4554 SANITARY SRVS-TRASH,PORTAJ:PRF	23.07	1,549.67	3,731.00	2,181.33	41.5
TOTAL PARKS	20,007.21	62,817.91	94,496.00	31,678.09	66.5
<u>CAPITAL</u>					
08-66-6000 CAPITAL PURCHASES	.00	.00	5,728.00	5,728.00	.0
TOTAL CAPITAL	.00	.00	5,728.00	5,728.00	.0

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2021

PARKS AND RECREATION FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>TRANSFERS</u>					
08-80-8001 PRF'S SHARE ALLOC EXP FROM GF	.00	21,397.84	30,810.00	9,412.16	69.5
TOTAL TRANSFERS	.00	21,397.84	30,810.00	9,412.16	69.5
TOTAL FUND EXPENDITURES	34,446.75	127,671.22	183,673.00	56,001.78	69.5
NET REVENUE OVER EXPENDITURES	43,637.76	66,353.15	(63,924.00)	(130,277.15)	103.8

TOWN OF LYONS
 BALANCE SHEET
 MARCH 31, 2021

GRANT - FLOOD

ASSETS

19-01-1003	BANK OF THE WEST FLOOD ADVANCE	1,000,000.00	
19-01-1005	CASH AND CASH EQUIVALENTS	1,091,921.27	
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		8,168,459.83

LIABILITIES AND EQUITY

LIABILITIES

19-02-2201	A/P - GENERAL FUND	(387.04)	
19-02-2202	RETAINAGE PAYABLE	123,331.29	
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		6,262,389.21

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
19-02-2290	FUND BALANCE/RETAINED EARNINGS	2,966,423.58	
	REVENUE OVER EXPENDITURES - YTD	(1,060,740.00)	
	BALANCE - CURRENT DATE	1,905,683.58	
	TOTAL FUND EQUITY		1,905,683.58
	TOTAL LIABILITIES AND EQUITY		8,168,072.79

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2021

GRANT - FLOOD

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>LOCAL GRANTS</u>					
19-12-3207 LOCAL REVENUE	15,000.00	16,200.00	.00	(16,200.00)	.0
TOTAL LOCAL GRANTS	15,000.00	16,200.00	.00	(16,200.00)	.0
<u>LCF</u>					
19-27-3919 LCF-LAHC HEARTS OF LYONS \$3.5K	(375.00)	(375.00)	.00	375.00	.0
TOTAL LCF	(375.00)	(375.00)	.00	375.00	.0
<u>FEDERAL FUNDING</u>					
19-28-3802 CVRF/DOLA	.00	255,606.50	.00	(255,606.50)	.0
TOTAL FEDERAL FUNDING	.00	255,606.50	.00	(255,606.50)	.0
<u>STATE FUNDING</u>					
19-29-3889 DOLA STAFFING 2018 \$781K	87,341.24	87,341.24	.00	(87,341.24)	.0
TOTAL STATE FUNDING	87,341.24	87,341.24	.00	(87,341.24)	.0
<u>FISCAL AGENT REVENUES</u>					
19-31-3800 LAHC	30.00	382.95	.00	(382.95)	.0
19-31-3801 LYBSA	900.00	900.00	.00	(900.00)	.0
TOTAL FISCAL AGENT REVENUES	930.00	1,282.95	.00	(1,282.95)	.0
TOTAL FUND REVENUE	102,896.24	360,055.69	.00	(360,055.69)	.0

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2021

GRANT - FLOOD

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>LOCAL GRANTS</u>					
19-40-4501	1,585.00	1,585.00	.00	(1,585.00)	.0
	1,585.00	1,585.00	.00	(1,585.00)	.0
<u>NOT ELIGIBLE</u>					
19-41-4000	.00	18,000.00	.00	(18,000.00)	.0
	.00	18,000.00	.00	(18,000.00)	.0
<u>DOLA STAFFING</u>					
19-46-4000	12,910.00	42,703.38	.00	(42,703.38)	.0
19-46-4002	993.91	3,272.47	.00	(3,272.47)	.0
19-46-4003	2,640.35	14,361.89	.00	(14,361.89)	.0
	16,544.26	60,337.74	.00	(60,337.74)	.0
<u>LYBSA</u>					
19-59-4006	795.00	795.00	.00	(795.00)	.0
	795.00	795.00	.00	(795.00)	.0
<u>2013 FLOOD</u>					
19-61-4006	1,334,331.34	1,335,006.34	.00	(1,335,006.34)	.0
	1,334,331.34	1,335,006.34	.00	(1,335,006.34)	.0
<u>CPW</u>					
19-64-4802	136.61	5,071.61	.00	(5,071.61)	.0
	136.61	5,071.61	.00	(5,071.61)	.0
	1,353,392.21	1,420,795.69	.00	(1,420,795.69)	.0
	(1,250,495.97)	(1,060,740.00)	.00	1,060,740.00	.0

TOWN OF LYONS
 BALANCE SHEET
 MARCH 31, 2021

GRANTS OTHER

ASSETS

21-01-1005	CASH AND CASH EQUIVALENTS	(545,248.12)	
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>2,151,041.62</u>

LIABILITIES AND EQUITY

LIABILITIES

21-02-2013	ACQUIRED PROPERTY TAX PAYABLE	826.19	
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		2,697,115.93

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
21-02-2290	FUND BALANCE - UNRESTRICTED	(1,263,484.30)	
	REVENUE OVER EXPENDITURES - YTD	717,409.99	
	BALANCE - CURRENT DATE	(546,074.31)	
	TOTAL FUND EQUITY		(546,074.31)
	TOTAL LIABILITIES AND EQUITY		<u>2,151,041.62</u>

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 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	.00	(32,413.30)	.00	32,413.30	.0
TOTAL FEDERAL GRANTS W MATCH IN 21	.00	(32,413.30)	.00	32,413.30	.0
<u>CDBG-DR RD 2</u>					
21-26-3102 CDBG RD2 EAST CORR EDA MATCH	.00	473,862.45	.00	(473,862.45)	.0
21-26-3513 DR R2 BCC - MCCONNELL BRIDGE	.00	991.82	.00	(991.82)	.0
21-26-3515 DR R2 BCC - REPLACE PAVEMENT	57,201.70	75,604.27	.00	(75,604.27)	.0
21-26-3517 DR R2 BCC PUBLIC WORKS BLDG	.00	19,253.55	.00	(19,253.55)	.0
21-26-3518 ST VRAIN CREEK RECOVERY SITE 3	.00	186,260.50	.00	(186,260.50)	.0
21-26-3520 DR R2 BCC - APPLE VALLEY WATER	15,733.00	15,733.00	.00	(15,733.00)	.0
21-26-3521 CDBG R2 BCC - STORMWATER IMP	32,698.25	418,554.58	.00	(418,554.58)	.0
TOTAL CDBG-DR RD 2	105,632.95	1,190,260.17	.00	(1,190,260.17)	.0
TOTAL FUND REVENUE	105,632.95	1,157,846.87	.00	(1,157,846.87)	.0

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2021

GRANTS OTHER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CDBG RD 2</u>					
21-50-4006 DR R2 BCC-BUYOUTS (INCL. URA)	.00	2,056.37	.00	(2,056.37)	.0
21-50-4013 DR R2 BCC - MCCONNELL BRIDGE	.00	76.07	.00	(76.07)	.0
21-50-4017 DR R2 BCC PUBLIC WORKS BLDG	.00	(76.07)	.00	76.07	.0
TOTAL CDBG RD 2	.00	2,056.37	.00	(2,056.37)	.0
<u>FEDERAL GRANTS OTHER</u>					
21-70-4002 EDA E. CORR MATCH - CDBG FUNDS	.00	438,380.51	.00	(438,380.51)	.0
TOTAL FEDERAL GRANTS OTHER	.00	438,380.51	.00	(438,380.51)	.0
TOTAL FUND EXPENDITURES	.00	440,436.88	.00	(440,436.88)	.0
NET REVENUE OVER EXPENDITURES	105,632.95	717,409.99	.00	(717,409.99)	.0

TOWN OF LYONS
 BALANCE SHEET
 MARCH 31, 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	
		<u> </u>	
	TOTAL ASSETS		<u><u>176,807.05</u></u>

LIABILITIES AND EQUITY

LIABILITIES

22-02-2230	UNEARNED LOAN REPAYMENTS	107,185.62	
		<u> </u>	
	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	
		<u> </u>	
	BALANCE - CURRENT DATE	69,621.43	
		<u> </u>	
	TOTAL FUND EQUITY		<u><u>69,621.43</u></u>
	TOTAL LIABILITIES AND EQUITY		<u><u>176,807.05</u></u>

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2021

BUSINESS LOAN FUND

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

TOWN OF LYONS
 BALANCE SHEET
 MARCH 31, 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	29,128.00	
	TOTAL ASSETS		<u>91,782.31</u>

LIABILITIES AND EQUITY

LIABILITIES

23-02-2013	DEFERRED REAL ESTATE TAXES	29,128.00	
23-02-2202	INTERFUND - PAYABLE	43,573.39	
	TOTAL LIABILITIES		72,701.39

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
23-02-2290	FUND BALANCE/RETAINED EARNINGS	18,177.56	
	REVENUE OVER EXPENDITURES - YTD	903.36	
	BALANCE - CURRENT DATE	19,080.92	
	TOTAL FUND EQUITY		<u>19,080.92</u>
	TOTAL LIABILITIES AND EQUITY		<u>91,782.31</u>

TOWN OF LYONS
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING MARCH 31, 2021

URBAN RENEWAL DISTRICT

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
23-10-3000 PROPERTY TAXES - LURA	.00	998.35	5,781.00	4,782.65	17.3
TOTAL TAXES	.00	998.35	5,781.00	4,782.65	17.3
TOTAL FUND REVENUE	.00	998.35	5,781.00	4,782.65	17.3

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2021

URBAN RENEWAL DISTRICT

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATION</u>					
23-50-4501 OUTSIDE PROFESSIONAL SERVICES	.00	.00	3,226.00	3,226.00	.0
23-50-4550 COUNTY TREASURER FEE	.00	14.99	82.00	67.01	18.3
TOTAL ADMINISTRATION	.00	14.99	3,308.00	3,293.01	.5
<u>DOWNTOWN URA</u>					
23-62-4008 OFFICE OPERATIONS	.00	80.00	.00	(80.00)	.0
TOTAL DOWNTOWN URA	.00	80.00	.00	(80.00)	.0
TOTAL FUND EXPENDITURES	.00	94.99	3,308.00	3,213.01	2.9
NET REVENUE OVER EXPENDITURES	.00	903.36	2,473.00	1,569.64	36.5

TOWN OF LYONS
BALANCE SHEET
MARCH 31, 2021

FUND 99

ASSETS

99-01-1005	CASH ALLOC TO OTHER FUNDS	(6,334,375.36)	
99-01-1010	COLOTRUST ACCOUNT	4,241,668.74	
99-01-1013	BANK OF THE WEST OPERATING	1,965,630.12	
99-01-1014	XPRESS DEPOSIT ACCOUNT	<u>125,276.22</u>	
	TOTAL ASSETS		(<u>1,800.28</u>)