

TOWN OF LYONS
BALANCE SHEET
DECEMBER 31, 2021

GENERAL FUND

ASSETS

01-01-1005	CASH AND CASH EQUIVALENTS	1,663,946.77	
01-01-1013	PETTY CASH - FRONT OFFICE	400.00	
01-01-1015	DUE TO GENERAL FUND	1,478.57	
01-01-1100	PETTY CASH	150.00	
01-01-1150	DEPOSITS HELD BY OTHERS	200.00	
01-01-1200	A/R - MISCELLANEOUS	(559.05)	
01-01-1201	CASH CLEARING - AR	(1,866.81)	
01-01-1205	PREPAID EXPENSES	9,570.00	
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	4,354.48	
01-01-1247	INTERFUND - RECEIVABLES	43,573.39	
	TOTAL ASSETS		2,488,961.87

LIABILITIES AND EQUITY

LIABILITIES

01-02-2000	FEDERAL WITHHOLDING PAYABLE	(2.31)	
01-02-2002	SOC SEC PAYABLE:ER&EE	(201.15)	
01-02-2003	MEDICARE PAYABLE:ER&EE	125.16	
01-02-2013	DEFERRED REAL ESTATE TAXES	766,392.00	
01-02-2031	MEDICAL INSURANCE PAYABLE	7,951.43	
01-02-2037	UNEMPLOYMENT INSURANCE	23.66	
01-02-2044	LAND USE FEES PAYABLE	4,921.71	
01-02-2100	OPEN SPACE/RECYCLE TAX PAYABLE	813.74	
01-02-2110	ST VRAIN SCHOOLS FEE	331.00	
01-02-2201	ACCOUNTS PAYABLE	31,715.00	
01-02-2202	RETAINAGE PAYABLE	88.14	
01-02-2203	NON-BOND LAND USE RETAIN FUNDS	33,237.10	
01-02-2265	PAYROLL WAGES PAYABLE	1,027.03	
	TOTAL LIABILITIES		846,422.51

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
01-02-2290	FUND BALANCE - UNRESTRICTED	1,463,421.83	
	REVENUE OVER EXPENDITURES - YTD	179,117.53	
	BALANCE - CURRENT DATE		1,642,539.36
	TOTAL FUND EQUITY		1,642,539.36
	TOTAL LIABILITIES AND EQUITY		2,488,961.87

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2021

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
01-10-3000	9,244.00	766,262.60	766,392.00	129.40	100.0
01-10-3001	3,441.70	34,808.68	29,000.00	(5,808.68)	120.0
01-10-3002	100,641.47	1,019,738.33	865,005.00	(154,733.33)	117.9
01-10-3004	7,805.81	131,683.91	130,000.00	(1,683.91)	101.3
01-10-3006	1,408.88	15,212.81	19,800.00	4,587.19	76.8
01-10-3007	4,957.85	62,592.34	55,814.00	(6,778.34)	112.1
01-10-3008	422.94	3,129.01	2,000.00	(1,129.01)	156.5
01-10-3009	112.00	15,539.60	10,000.00	(5,539.60)	155.4
	<u>128,034.65</u>	<u>2,048,967.28</u>	<u>1,878,011.00</u>	<u>(170,956.28)</u>	<u>109.1</u>
<u>LICENSES AND PERMITS</u>					
01-11-3100	5,826.70	18,585.49	24,000.00	5,414.51	77.4
01-11-3101	15.00	700.00	1,600.00	900.00	43.8
01-11-3102	.00	801.25	1,500.00	698.75	53.4
01-11-3103	4,646.69	68,291.05	65,000.00	(3,291.05)	105.1
01-11-3106	.00	8,000.00	3,000.00	(5,000.00)	266.7
01-11-3107	.00	8,000.00	9,000.00	1,000.00	88.9
01-11-3108	.00	1,500.00	1,000.00	(500.00)	150.0
01-11-3109	.00	.00	200.00	200.00	.0
01-11-3112	103.75	3,397.50	.00	(3,397.50)	.0
01-11-3114	.00	650.00	1,000.00	350.00	65.0
01-11-3115	.00	600.00	750.00	150.00	80.0
	<u>10,592.14</u>	<u>110,525.29</u>	<u>107,050.00</u>	<u>(3,475.29)</u>	<u>103.3</u>
<u>INTERGOVERNMENTAL</u>					
01-12-3204	721.80	10,403.50	11,500.00	1,096.50	90.5
01-12-3206	.00	558.26	1,900.00	1,341.74	29.4
01-12-3207	5,033.00	43,002.50	25,000.00	(18,002.50)	172.0
	<u>5,754.80</u>	<u>53,964.26</u>	<u>38,400.00</u>	<u>(15,564.26)</u>	<u>140.5</u>
<u>CHARGES FOR SERVICES</u>					
01-13-3300	89.36	981.99	500.00	(481.99)	196.4
01-13-3301	.00	685.00	7,000.00	6,315.00	9.8
01-13-3302	.00	.00	6,000.00	6,000.00	.0
	<u>89.36</u>	<u>1,666.99</u>	<u>13,500.00</u>	<u>11,833.01</u>	<u>12.4</u>

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2021

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>FINES AND FORFEITURES</u>					
01-14-3400 MUNICIPAL COURT FINES	4,675.00	62,456.50	97,000.00	34,543.50	64.4
TOTAL FINES AND FORFEITURES	4,675.00	62,456.50	97,000.00	34,543.50	64.4
<u>OTHER INCOME</u>					
01-16-3600 OTHER INCOME	2,379.25	24,982.41	9,450.00	(15,532.41)	264.4
01-16-3601 DONATIONS	.00	69.35	.00	(69.35)	.0
01-16-3603 RENTAL INCOME	13,098.17	121,178.39	108,200.00	(12,978.39)	112.0
TOTAL OTHER INCOME	15,477.42	146,230.15	117,650.00	(28,580.15)	124.3
<u>INVESTMENT</u>					
01-17-3500 INTEREST INCOME	48.62	672.69	10,000.00	9,327.31	6.7
TOTAL INVESTMENT	48.62	672.69	10,000.00	9,327.31	6.7
<u>TRANSFERS</u>					
01-35-3902 TRANSFER IN FROM ELECTRIC FUND	4,982.58	59,790.96	59,791.00	.04	100.0
01-35-3903 TRANSFER IN FROM WATER FUND	9,768.42	117,221.04	117,221.00	(.04)	100.0
01-35-3906 TRANSFER IN FROM STORMWATER	665.00	7,980.00	7,980.00	.00	100.0
01-35-3908 TRANSFER IN FROM PARKS/RECR	10,698.92	128,387.04	128,387.00	(.04)	100.0
01-35-3923 TRANSFER IN FROM LURA	.00	.00	583.00	583.00	.0
TOTAL TRANSFERS	26,114.92	313,379.04	313,962.00	582.96	99.8
<u>OTHER FINANCING SOURCES</u>					
01-38-3953 REVENUE FROM PRIOR YEAR ADJUST	.00	440.35	.00	(440.35)	.0
TOTAL OTHER FINANCING SOURCES	.00	440.35	.00	(440.35)	.0
TOTAL FUND REVENUE	190,786.91	2,738,302.55	2,575,573.00	(162,729.55)	106.3

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2021

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ALLOCATED EXPENSES</u>					
01-44-4002 PAYROLL TAXES-ER WORKERS COMP	.00	19,061.00	21,468.00	2,407.00	88.8
01-44-4003 EMPLOYEE INSURANCE	.00	1,233.59	.00	(1,233.59)	.0
01-44-4200 POSTAGE	.00	8,328.27	6,500.00	(1,828.27)	128.1
01-44-4201 PC, SOFTWARE & PRINTERS	483.00	39,526.88	31,000.00	(8,526.88)	127.5
01-44-4202 EQUIPMENT & SMALL TOOLS	.00	119.44	.00	(119.44)	.0
01-44-4203 DUES & SUBSCRIPTIONS	.00	1,548.75	6,000.00	4,451.25	25.8
01-44-4250 MISCELLANEOUS	150.00	189.06	.00	(189.06)	.0
01-44-4300 ELECTRIC/WATER/GAS	2,666.80	16,998.99	19,000.00	2,001.01	89.5
01-44-4301 TELEPHONE	472.99	16,518.22	15,000.00	(1,518.22)	110.1
01-44-4501 OUTSIDE PROF SERVICE FEES	13,693.00	141,941.44	102,000.00	(39,941.44)	139.2
01-44-4502 OFFICE OPERATIONS	2,684.45	14,888.14	20,400.00	5,511.86	73.0
01-44-4503 SEMINARS/MEETINGS/TRAINING	.00	498.49	1,000.00	501.51	49.9
01-44-4506 BUILDING MAINTENANCE & GROUNDS	2,558.41	30,502.69	22,650.00	(7,852.69)	134.7
01-44-4701 UNIFORMS	1,456.92	6,223.64	7,770.00	1,546.36	80.1
01-44-4702 EQUIPMENT MAINTENANCE	4,304.76	29,563.22	25,000.00	(4,563.22)	118.3
01-44-4703 STAFF SERVICES	.00	628.56	500.00	(128.56)	125.7
01-44-4705 PC TECHNICIAN FEES	4,350.00	55,072.00	58,500.00	3,428.00	94.1
01-44-4706 AUDITING FEES	.00	102,443.69	63,000.00	(39,443.69)	162.6
01-44-4707 VEHICLE MAINTENANCE	.00	3,317.05	13,000.00	9,682.95	25.5
01-44-4708 XPRESS MERCHANT FEES	1,537.09	12,855.94	10,000.00	(2,855.94)	128.6
01-44-4709 CIVICPLUS WEB FEES	.00	5,083.07	5,100.00	16.93	99.7
01-44-4710 GENERAL INSURANCE	100.00	86,889.23	83,483.00	(3,406.23)	104.1
01-44-4711 LMC CODIFICATION	.00	4,007.09	3,000.00	(1,007.09)	133.6
01-44-4713 CASH OVER/SHORT	.00	131.64	.00	(131.64)	.0
TOTAL ALLOCATED EXPENSES	34,457.42	597,570.09	514,371.00	(83,199.09)	116.2
<u>ADMINISTRATION</u>					
01-50-4000 FULL TIME SALARIES	15,486.10	180,244.84	186,741.00	6,496.16	96.5
01-50-4001 PART TIME SALARIES	2,089.00	19,730.48	.00	(19,730.48)	.0
01-50-4002 PAYROLL TAXES - ER	3,902.44	18,140.75	14,286.00	(3,854.75)	127.0
01-50-4003 EMPLOYEE INSURANCE	1,799.97	27,851.34	40,413.00	12,561.66	68.9
01-50-4004 RETIREMENT CONTRIBUTION	334.52	4,990.14	5,602.00	611.86	89.1
01-50-4005 ADDITIONAL COMPENSATION	33,000.00	33,000.00	.00	(33,000.00)	.0
01-50-4180 GENERAL INSURANCE	.00	(56.74)	.00	56.74	.0
01-50-4202 EQUIPMENT & SMALL TOOLS	.00	(6,885.95)	.00	6,885.95	.0
01-50-4203 DUES & SUBSCRIPTIONS	.00	6,875.53	5,000.00	(1,875.53)	137.5
01-50-4250 MISCELLANEOUS	422.05	7,172.97	9,575.00	2,402.03	74.9
01-50-4501 OUTSIDE PROFESSIONAL SERVICES	375.00	6,563.00	10,000.00	3,437.00	65.6
01-50-4502 OFFICE OPERATIONS	.00	56.15	.00	(56.15)	.0
01-50-4503 SEMINARS/MEETING/TRAININGS	.00	65.21	.00	(65.21)	.0
01-50-4505 ADVERTISING & PUBLISHING	.00	150.00	.00	(150.00)	.0
01-50-4703 ENVIRONMENTAL MONITORING	.00	.00	3,600.00	3,600.00	.0
01-50-4704 COUNTY TREASURER'S FEE	92.44	7,844.07	8,000.00	155.93	98.1
TOTAL ADMINISTRATION	57,501.52	305,741.79	283,217.00	(22,524.79)	108.0

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2021

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>LEGISLATIVE</u>					
01-52-4000 FULL TIME SALARIES	4,200.00	16,800.00	19,200.00	2,400.00	87.5
01-52-4002 PAYROLL TAXES - ER	333.90	1,337.40	1,469.00	131.60	91.0
01-52-4250 MISCELLANEOUS	.00	987.50	500.00	(487.50)	197.5
01-52-4501 OUTSIDE PROF SERVICE FEES	.00	560.00	.00	(560.00)	.0
01-52-4503 SEMINARS/MEETINGS/TRAINING	491.04	491.04	1,500.00	1,008.96	32.7
01-52-4505 ADVERTISING & PUBLISHING	146.77	670.58	.00	(670.58)	.0
01-52-4700 ELECTIONS	2,782.00	3,047.00	5,000.00	1,953.00	60.9
TOTAL LEGISLATIVE	7,953.71	23,893.52	27,669.00	3,775.48	86.4
<u>JUDICIAL</u>					
01-53-4000 FULL TIME SALARIES	464.00	5,778.46	5,728.00	(50.46)	100.9
01-53-4002 PAYROLL TAXES - ER	34.38	424.85	438.00	13.15	97.0
01-53-4003 EMPLOYEE INSURANCE	195.84	2,839.68	2,468.00	(371.68)	115.1
01-53-4004 RETIREMENT CONTRIBUTION	13.92	171.97	172.00	.03	100.0
01-53-4250 MISCELLANEOUS	.00	1,619.45	2,000.00	380.55	81.0
01-53-4501 OUTSIDE PROF SERVICE FEES	645.09	5,570.49	6,000.00	429.51	92.8
01-53-4700 JUDGE'S SERVICES FEES	1,200.00	13,200.00	14,400.00	1,200.00	91.7
TOTAL JUDICIAL	2,553.23	29,604.90	31,206.00	1,601.10	94.9
<u>PLANNING AND ZONING</u>					
01-54-4000 FULL TIME SALARIES	1,392.00	56,999.92	68,102.00	11,102.08	83.7
01-54-4001 PART TIME SALARIES	5,005.00	60,363.17	43,200.00	(17,163.17)	139.7
01-54-4002 PAYROLL TAXES - ER	500.99	9,248.62	8,514.00	(734.62)	108.6
01-54-4003 EMPLOYEE INSURANCE	587.52	7,363.75	8,452.00	1,088.25	87.1
01-54-4004 RETIREMENT CONTRIBUTION	41.76	1,952.92	2,042.00	89.08	95.6
01-54-4203 DUES & SUBSCRIPTIONS	.00	.00	750.00	750.00	.0
01-54-4250 MISCELLANEOUS	.00	109.40	1,000.00	890.60	10.9
01-54-4501 OUTSIDE PROF SERVICE FEES	13,437.75	40,562.00	129,981.00	89,419.00	31.2
01-54-4503 SEMINARS/MEETINGS/TRAINING	.00	.00	500.00	500.00	.0
TOTAL PLANNING AND ZONING	20,965.02	176,599.78	262,541.00	85,941.22	67.3

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2021

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>HEALTH WELFARE COMMUNITY</u>					
01-55-4000 FULL TIME SALARIES	606.52	7,611.62	6,120.00	(1,491.62)	124.4
01-55-4001 PART TIME SALARIES	966.00	11,172.27	13,464.00	2,291.73	83.0
01-55-4002 PAYROLL TAXES - ER	124.33	1,486.56	1,498.00	11.44	99.2
01-55-4003 EMPLOYEE INSURANCE	68.19	852.38	10,730.00	9,877.62	7.9
01-55-4004 RETIREMENT CONTRIBUTION	18.20	239.76	588.00	348.24	40.8
01-55-4700 GRANTS TO OTHERS	.00	13,000.00	12,500.00	(500.00)	104.0
01-55-4701 CULTURAL/CONCERT SERIES	200.00	1,941.83	3,000.00	1,058.17	64.7
01-55-4702 BRCC DISPATCH FEES	.00	45,566.00	25,000.00	(20,566.00)	182.3
01-55-4704 HUMANE SOCIETY	407.00	4,477.00	5,200.00	723.00	86.1
01-55-4706 WALT SELF EXPENDITURES	479.84	4,300.45	6,600.00	2,299.55	65.2
01-55-4707 SENIOR PROGRAMMING	.00	1,288.05	2,000.00	711.95	64.4
01-55-4708 SPRING CLEAN UP DAYS	.00	.00	6,000.00	6,000.00	.0
01-55-4709 FALL/SPRING CURBSIDE PICKUP	.00	1,160.00	5,000.00	3,840.00	23.2
01-55-4710 RTD/Z TRIPS TRANSPORTATION	5,033.00	78,327.00	25,000.00	(53,327.00)	313.3
01-55-4711 ZERO WASTE COVERAGE	.00	107.74	500.00	392.26	21.6
01-55-4712 MAIN STREET GREENSCAPE	5,310.00	30,378.00	25,000.00	(5,378.00)	121.5
01-55-4713 PUBLIC ART	750.00	8,007.00	8,000.00	(7.00)	100.1
TOTAL HEALTH WELFARE COMMUNITY	13,963.08	209,915.66	156,200.00	(53,715.66)	134.4
<u>ECONOMIC DEVELOPMENT</u>					
01-56-4000 FULL TIME SALARIES	1,213.04	15,213.35	15,096.00	(117.35)	100.8
01-56-4001 PART TIME SALARIES	.00	3,738.25	25,194.00	21,455.75	14.8
01-56-4002 PAYROLL TAXES - ER	95.08	1,491.00	3,082.00	1,591.00	48.4
01-56-4003 EMPLOYEE INSURANCE	136.39	1,841.26	1,719.00	(122.26)	107.1
01-56-4004 RETIREMENT CONTRIBUTION	36.40	489.50	367.00	(122.50)	133.4
01-56-4201 PC, SOFTWARE & PRINTERS	.00	218.85	1,500.00	1,281.15	14.6
01-56-4203 DUES & SUBSCRIPTIONS	.00	521.66	600.00	78.34	86.9
01-56-4501 OUTSIDE PROF SERVICE FEES	3,630.00	23,012.50	28,000.00	4,987.50	82.2
01-56-4503 SEMINARS/MEETINGS/TRAINING	.00	375.00	1,200.00	825.00	31.3
01-56-4505 ADVERTISING & PUBLISHING	5,967.50	12,849.66	12,000.00	(849.66)	107.1
01-56-4700 MAIN STREET INITIATIVES	763.00	1,451.33	1,500.00	48.67	96.8
01-56-4701 LYONS REDSTONE MUSEUM	.00	12,019.17	12,000.00	(19.17)	100.2
01-56-4702 ECONOMIC DEV GRANT	.00	.00	2,500.00	2,500.00	.0
TOTAL ECONOMIC DEVELOPMENT	11,841.41	73,221.53	104,758.00	31,536.47	69.9
<u>BUILDING INSPECTION</u>					
01-57-4250 MISCELLANEOUS	.00	16.10	300.00	283.90	5.4
01-57-4501 OUTSIDE PROF SERVICE FEES	11,095.81	111,132.52	80,000.00	(31,132.52)	138.9
TOTAL BUILDING INSPECTION	11,095.81	111,148.62	80,300.00	(30,848.62)	138.4

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2021

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>POLICE</u>					
01-58-4501	38,433.23	392,260.51	384,574.00	(7,686.51)	102.0
01-58-4502	137.84	955.17	1,500.00	544.83	63.7
01-58-4506	438.00	9,446.25	22,000.00	12,553.75	42.9
01-58-4700	9,292.55	34,325.83	15,000.00	(19,325.83)	228.8
	<u>48,301.62</u>	<u>436,987.76</u>	<u>423,074.00</u>	<u>(13,913.76)</u>	<u>103.3</u>
 <u>STREETS</u>					
01-59-4000	5,956.77	82,241.46	127,598.00	45,356.54	64.5
01-59-4002	455.16	6,241.97	9,761.00	3,519.03	64.0
01-59-4003	1,440.48	22,367.35	42,565.00	20,197.65	52.6
01-59-4004	42.40	1,279.22	3,454.00	2,174.78	37.0
01-59-4202	.00	2,117.38	3,000.00	882.62	70.6
01-59-4250	95.00	643.35	1,500.00	856.65	42.9
01-59-4300	1,837.54	9,778.13	15,000.00	5,221.87	65.2
01-59-4501	546.00	5,798.09	19,500.00	13,701.91	29.7
01-59-4503	.00	300.00	1,500.00	1,200.00	20.0
01-59-4700	75.00	2,246.48	5,500.00	3,253.52	40.9
01-59-4701	.00	7,984.20	3,250.00	(4,734.20)	245.7
01-59-4702	.00	4,818.66	3,000.00	(1,818.66)	160.6
01-59-4703	4,101.56	12,488.09	20,000.00	7,511.91	62.4
01-59-4704	44,600.00	44,600.00	40,000.00	(4,600.00)	111.5
01-59-4706	1,750.00	13,850.00	12,000.00	(1,850.00)	115.4
01-59-4707	.00	199.14	.00	(199.14)	.0
01-59-4709	804.93	3,428.88	4,500.00	1,071.12	76.2
01-59-4710	.00	2,094.49	5,000.00	2,905.51	41.9
01-59-4711	.00	217.88	1,000.00	782.12	21.8
01-59-4713	.00	3,208.43	3,500.00	291.57	91.7
	<u>61,704.84</u>	<u>225,903.20</u>	<u>321,628.00</u>	<u>95,724.80</u>	<u>70.2</u>
 <u>VISITORS CENTER</u>					
01-60-4001	103.60	2,036.15	4,386.00	2,349.85	46.4
01-60-4002	8.24	162.08	336.00	173.92	48.2
01-60-4250	152.49	1,471.86	1,200.00	(271.86)	122.7
01-60-4300	209.66	1,332.68	1,000.00	(332.68)	133.3
01-60-4512	40.00	1,403.90	2,000.00	596.10	70.2
	<u>513.99</u>	<u>6,406.67</u>	<u>8,922.00</u>	<u>2,515.33</u>	<u>71.8</u>

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2021

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CAPITAL</u>					
01-66-6000 CAPITAL PURCHASES	.00	34,441.50	46,500.00	12,058.50	74.1
TOTAL CAPITAL	.00	34,441.50	46,500.00	12,058.50	74.1
<u>TRANSFERS</u>					
01-80-8019 TRANSFER OUT TO FLOOD FUND	.00	27,750.00	62,616.00	34,866.00	44.3
01-80-8020 TRANSFER OUT TO CAPITAL PROJ	300,000.00	300,000.00	300,000.00	.00	100.0
TOTAL TRANSFERS	300,000.00	327,750.00	362,616.00	34,866.00	90.4
TOTAL FUND EXPENDITURES	570,851.65	2,559,185.02	2,623,002.00	63,816.98	97.6
NET REVENUE OVER EXPENDITURES	(380,064.74)	179,117.53	(47,429.00)	(226,546.53)	377.7

TOWN OF LYONS
BALANCE SHEET
DECEMBER 31, 2021

ELECTRIC FUND

ASSETS

02-01-1005	CASH AND CASH EQUIVALENTS	963,048.09	
02-01-1108	INVENTORY	31,500.00	
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	(1,476,400.85)	
02-01-1115	PLANT & EQUIP FIXED ASSETS	45,375.05	
02-01-1116	ACCUM DEPREC-PLANT & EQUIPMENT	(34,883.10)	
02-01-1125	CONSTRUCTION IN PROGRESS	64,522.86	
02-01-1200	A/R - MISCELLANEOUS	8,281.15	
02-01-1201	CASH CLEARING - UTILITIES	291.04	
02-01-1220	A/R - UTILITY BILLING	137,435.65	
02-01-1222	A/R CONTRACTS	(14.92)	
	TOTAL ASSETS		3,577,061.42

LIABILITIES AND EQUITY

LIABILITIES

02-02-2004	METER DEPOSITS PAYABLE	9,000.00	
02-02-2005	SALES TAX PAYABLE	4,463.10	
02-02-2010	ACCRUED INTEREST PAYABLE	4,634.44	
02-02-2017	COMPENSATION FOR ABSENCES	13,176.15	
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	(4,444.36)	
02-02-2203	A/P - AUDIT	(4,636.24)	
	TOTAL LIABILITIES		467,242.69

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
02-02-2290	FUND BALANCE/RETAINED EARNINGS	2,925,151.61	
	REVENUE OVER EXPENDITURES - YTD	184,667.12	
	BALANCE - CURRENT DATE		3,109,818.73
	TOTAL FUND EQUITY		3,109,818.73
	TOTAL LIABILITIES AND EQUITY		3,577,061.42

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2021

ELECTRIC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>CHARGES FOR SERVICIES</u>					
02-13-3300 RESIDENTIAL ELECTRIC SALES	85,342.01	1,085,116.95	1,050,000.00	(35,116.95)	103.3
02-13-3302 NON-TAXABLE ELECTRIC SALES	11,077.50	148,880.09	125,000.00	(23,880.09)	119.1
02-13-3303 NON-RESIDENTIAL ELECTRIC SALES	24,497.98	330,224.51	342,000.00	11,775.49	96.6
02-13-3304 RECONNECTION CHARGES	.00	.00	350.00	350.00	.0
02-13-3305 INVESTMENT FEE	.00	180,000.00	13,500.00	(166,500.00)	1333.3
02-13-3306 ELECTRIC SURCHARGE	300.00	607.99	.00	(607.99)	.0
02-13-3307 POLE ATTACHMENT FEE	.00	.00	500.00	500.00	.0
TOTAL CHARGES FOR SERVICIES	121,217.49	1,744,829.54	1,531,350.00	(213,479.54)	113.9
<u>INVESTMENT</u>					
02-17-3500 INTEREST INCOME	25.05	361.23	5,000.00	4,638.77	7.2
TOTAL INVESTMENT	25.05	361.23	5,000.00	4,638.77	7.2
<u>OTHER INCOME</u>					
02-18-3600 OTHER INCOME	500.00	24,373.11	60,000.00	35,626.89	40.6
TOTAL OTHER INCOME	500.00	24,373.11	60,000.00	35,626.89	40.6
TOTAL FUND REVENUE	121,742.54	1,769,563.88	1,596,350.00	(173,213.88)	110.9

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2021

ELECTRIC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATION</u>					
02-50-4000 FULL TIME SALARIES	8,725.24	104,606.67	121,344.00	16,737.33	86.2
02-50-4002 PAYROLL TAXES - ER	670.45	7,983.37	9,283.00	1,299.63	86.0
02-50-4003 EMPLOYEE INS - ER	1,888.96	26,295.55	36,051.00	9,755.45	72.9
02-50-4004 RETIREMENT CONTRIBUTION - ER	174.88	2,719.02	3,640.00	920.98	74.7
02-50-4201 PC, SOFTWARE & PRINTERS	.00	542.37	.00	(542.37)	.0
02-50-4203 DUES & SUBSCRIPTIONS	.00	1,753.16	1,800.00	46.84	97.4
02-50-4250 MISCELLANEOUS EXPENSE	.00	.00	1,000.00	1,000.00	.0
02-50-4501 OUTSIDE PROF SERVICE FEES	1,057.50	15,537.62	500.00	(15,037.62)	3107.5
02-50-4503 SEMINARS/MEETINGS	.00	.00	500.00	500.00	.0
TOTAL ADMINISTRATION	12,517.03	159,437.76	174,118.00	14,680.24	91.6
<u>MAINTENANCE</u>					
02-65-4000 FULL TIME SALARIES	1,608.33	23,105.26	33,156.00	10,050.74	69.7
02-65-4002 PAYROLL TAXES - ER	122.28	1,738.61	2,536.00	797.39	68.6
02-65-4003 EMPLOYEE INS - ER	434.52	7,376.42	11,644.00	4,267.58	63.4
02-65-4004 RETIREMENT CONTRIBUTION - ER	.00	249.84	924.00	674.16	27.0
02-65-4251 MAINTENANCE & SUPPLIES	.00	419.25	20,000.00	19,580.75	2.1
02-65-4252 GASOLINE, OIL, ETC.	.00	1,240.84	1,000.00	(240.84)	124.1
02-65-4254 METERS:REPLACMNTS,SOCKETS,TEST	975.38	204,178.56	100,001.00	(104,177.56)	204.2
02-65-4255 WIRE,XARMS,CONNECTORS,POLES	.00	(8,895.82)	10,000.00	18,895.82	(89.0)
02-65-4300 UTILITIES	130.71	130.71	.00	(130.71)	.0
02-65-4301 TELEPHONE SERVICE	.00	894.10	300.00	(594.10)	298.0
02-65-4501 OUTSIDE PROF SERVICE FEES	6,635.21	47,200.38	100,000.00	52,799.62	47.2
02-65-4550 ELECTRIC POWER-MEAN & WAPA	74,725.11	867,360.63	950,000.00	82,639.37	91.3
02-65-4551 SUBSTATION MAINT & SUPPLIES	360.00	6,864.03	2,000.00	(4,864.03)	343.2
02-65-4552 TREE TRIMMING	.00	3,336.00	10,000.00	6,664.00	33.4
TOTAL MAINTENANCE	84,991.54	1,155,198.81	1,241,561.00	86,362.19	93.0
<u>CAPITAL</u>					
02-66-6000 CAPITAL PURCHASES	.00	79,026.31	147,050.00	68,023.69	53.7
TOTAL CAPITAL	.00	79,026.31	147,050.00	68,023.69	53.7
<u>DEBT</u>					
02-70-7000 BOND SERVICE FEES	.00	400.00	400.00	.00	100.0
02-70-7002 2019 BOND PRINCIPAL	.00	88,997.11	89,060.00	62.89	99.9
02-70-7003 2019 BOND INTEREST	.00	7,855.40	7,861.00	5.60	99.9
02-70-7004 2006 BOND PRINCIPAL	.00	24,937.94	171,342.00	146,404.06	14.6
02-70-7005 2006 BOND INTEREST	.00	9,252.47	9,253.00	.53	100.0
TOTAL DEBT	.00	131,442.92	277,916.00	146,473.08	47.3

TOWN OF LYONS
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2021

ELECTRIC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>TRANSFERS</u>					
02-80-8001 EF'S SHARE ALLOC EXP'S FROM GF	4,982.58	59,790.96	59,791.00	.04	100.0
TOTAL TRANSFERS	4,982.58	59,790.96	59,791.00	.04	100.0
TOTAL FUND EXPENDITURES	102,491.15	1,584,896.76	1,900,436.00	315,539.24	83.4
NET REVENUE OVER EXPENDITURES	19,251.39	184,667.12	(304,086.00)	(488,753.12)	60.7

TOWN OF LYONS
 BALANCE SHEET
 DECEMBER 31, 2021

WATER/SEWER FUND

ASSETS

03-01-1005	CASH AND CASH EQUIVALENTS	2,630,673.80	
03-01-1015	DUE FROM OTHER FUNDS	3,207.35	
03-01-1110	LAND & WATER RIGHTS	2,066,844.40	
03-01-1113	SYSTEM FIXED ASSETS	20,153,447.92	
03-01-1114	ACCUM DEPREC - SYSTEM	(5,443,298.28)	
03-01-1115	PLANT & EQUIP FIXED ASSETS	182,277.49	
03-01-1116	ACCUM DEPREC-PLANT & EQUIPMENT	(123,518.95)	
03-01-1117	EQUIPMENT	215,235.82	
03-01-1118	EQUIPMENT-ACCUM DEPRECIATION	(114,700.81)	
03-01-1119	IMPROVEMENTS	2,166,374.48	
03-01-1120	IMPROVEMENTS-ACCUM DEP	(1,237,039.53)	
03-01-1125	CONSTRUCTION IN PROGRESS	199,632.41	
03-01-1200	A/R - MISCELLANEOUS	1,949.30	
03-01-1205	PREPAID EXPENSES	18,314.00	
03-01-1220	A/R - UTILITY BILLING	143,328.78	
03-01-1500	DO-ASSET RETIREMENT OBLIGATION	353,237.00	
	TOTAL ASSETS		21,215,965.18

LIABILITIES AND EQUITY

LIABILITIES

03-02-2009	ACCRUED INTEREST PAYABLE	27,973.12	
03-02-2017	COMPENSATION FOR ABSENCES	24,074.11	
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	(5,002.25)	
03-02-2202	RETAINAGE PAYABLE	3,819.35	
	TOTAL LIABILITIES		5,451,023.31

FUND EQUITY

03-02-2285	ASSET RETIREMENT OBLIGATION	361,000.00	
	UNAPPROPRIATED FUND BALANCE:		
03-02-2290	FUND BALANCE/RETAINED EARNINGS	14,620,985.46	
	REVENUE OVER EXPENDITURES - YTD	782,956.41	
	BALANCE - CURRENT DATE	15,403,941.87	
	TOTAL FUND EQUITY		15,764,941.87
	TOTAL LIABILITIES AND EQUITY		21,215,965.18

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2021

WATER/SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>CHARGES FOR SERVICES - WATER</u>					
03-16-3300	METERED WATER SALES	57,618.75	944,361.45	972,000.00	27,638.55 97.2
03-16-3302	PIPE WATER SALES RENTAL	517.30	13,869.94	15,000.00	1,130.06 92.5
03-16-3303	WATER METER SALES	1,754.68	21,917.43	12,000.00	(9,917.43) 182.7
03-16-3305	TAP CONNECTION FEES	.00	645,500.00	52,500.00	(593,000.00) 1229.5
	TOTAL CHARGES FOR SERVICES - WATER	59,890.73	1,625,648.82	1,051,500.00	(574,148.82) 154.6
<u>INVESTMENT - WATER</u>					
03-17-3500	INTEREST INCOME	41.25	600.40	10,000.00	9,399.60 6.0
	TOTAL INVESTMENT - WATER	41.25	600.40	10,000.00	9,399.60 6.0
<u>OTHER INCOME - WATER</u>					
03-18-3600	OTHER INCOME	.00	2,317.89	.00	(2,317.89) .0
03-18-3603	NCWCD ANNUAL LEASING PROCEEDS	.00	.00	15,000.00	15,000.00 .0
	TOTAL OTHER INCOME - WATER	.00	2,317.89	15,000.00	12,682.11 15.5
<u>CHARGES FOR SERVICES-SEWER</u>					
03-26-3300	SANITATION USERS' FEE	70,860.29	882,701.89	840,000.00	(42,701.89) 105.1
03-26-3305	TAP CONNECTION FEES	.00	314,500.00	17,000.00	(297,500.00) 1850.0
	TOTAL CHARGES FOR SERVICES-SEWER	70,860.29	1,197,201.89	857,000.00	(340,201.89) 139.7
<u>OTHER INCOME - SEWER</u>					
03-28-3600	OTHER INCOME	.00	937.44	.00	(937.44) .0
	TOTAL OTHER INCOME - SEWER	.00	937.44	.00	(937.44) .0
	TOTAL FUND REVENUE	130,792.27	2,826,706.44	1,933,500.00	(893,206.44) 146.2

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2021

WATER/SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATION - WATER</u>					
03-50-4000 FULL TIME SALARIES	8,725.24	104,614.07	120,406.00	15,791.93	86.9
03-50-4002 PAYROLL TAXES - ER	1,397.20	8,710.69	9,211.00	500.31	94.6
03-50-4003 EMPLOYEE INS - ER	1,888.96	26,329.66	35,879.00	9,549.34	73.4
03-50-4004 RETIREMENT CONTRIBUTION - ER	174.88	2,721.24	3,612.00	890.76	75.3
03-50-4005 ADDITIONAL COMPENSATION	9,500.00	9,500.00	.00	(9,500.00)	.0
03-50-4201 PC, SOFTWARE & PRINTERS	.00	500.00	.00	(500.00)	.0
03-50-4203 DUES & SUBSCRIPTIONS	.00	594.00	500.00	(94.00)	118.8
03-50-4250 MISCELLANEOUS	.00	.00	500.00	500.00	.0
03-50-4501 OUTSIDE PROF SERVICE FEES	1,589.00	8,887.00	20,000.00	11,113.00	44.4
TOTAL ADMINISTRATION - WATER	23,275.28	161,856.66	190,108.00	28,251.34	85.1
<u>TREATMENT - WATER</u>					
03-52-4300 ELECTRIC/WATER/GAS	55.75	617.24	550.00	(67.24)	112.2
03-52-4301 TELEPHONE SERVICE	.00	1,007.26	300.00	(707.26)	335.8
03-52-4550 LONGMONT WATER SERVICES	5,770.00	220,964.81	235,000.00	14,035.19	94.0
TOTAL TREATMENT - WATER	5,825.75	222,589.31	235,850.00	13,260.69	94.4
<u>DISTRIBUTION - WATER</u>					
03-53-4000 FULL TIME SALARIES	1,608.33	24,573.27	31,432.00	6,858.73	78.2
03-53-4002 PAYROLL TAXES - ER	122.28	1,847.53	2,405.00	557.47	76.8
03-53-4003 EMPLOYEE INS - ER	434.52	7,763.77	12,448.00	4,684.23	62.4
03-53-4004 RETIREMENT CONTRIBUTION - ER	.00	290.00	943.00	653.00	30.8
03-53-4250 BUILDING MAINTENANCE	.00	360.00	.00	(360.00)	.0
03-53-4251 MAINTENANCE & SUPPLIES	3,138.45	4,123.37	6,700.00	2,576.63	61.5
03-53-4252 GASOLINE, OIL, ETC.	.00	620.41	1,000.00	379.59	62.0
03-53-4253 CHEMICALS, LAB & LAB SUPPLIES	135.80	2,671.80	1,500.00	(1,171.80)	178.1
03-53-4254 ROAD BASE, SQUEEGEE, ASPHALT	.00	.00	5,000.00	5,000.00	.0
03-53-4255 PIPE & PIPE BEDDING	.00	.00	3,000.00	3,000.00	.0
03-53-4256 WATER METERS & METER PARTS	.00	9,492.63	10,000.00	507.37	94.9
03-53-4258 WATER ASSESSMENTS & STORAGE	.00	33,658.69	25,000.00	(8,658.69)	134.6
03-53-4300 ELECTRIC/WATER/GAS	377.73	24,899.60	20,000.00	(4,899.60)	124.5
03-53-4301 TELEPHONE SERVICE	90.29	2,217.71	1,000.00	(1,217.71)	221.8
03-53-4501 OUTSIDE PROF SERVICE FEES	22.00	300.08	5,000.00	4,699.92	6.0
03-53-4550 LINE & VALVE REPAIRS	7,220.48	7,220.48	5,000.00	(2,220.48)	144.4
03-53-4551 HIGH SERV PUMP STATION MAINT	.00	2,600.00	3,000.00	400.00	86.7
03-53-4552 HYDRANT REPAIRS	.00	2,465.46	6,300.00	3,834.54	39.1
TOTAL DISTRIBUTION - WATER	13,149.88	125,104.80	139,728.00	14,623.20	89.5

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2021

WATER/SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATION - SEWER</u>					
03-60-4000 FULL TIME SALARIES	9,070.12	107,632.26	123,662.00	16,029.74	87.0
03-60-4002 PAYROLL TAXES - ER	698.18	8,227.01	9,460.00	1,232.99	87.0
03-60-4003 EMPLOYEE INS - ER	1,888.95	26,197.84	35,879.00	9,681.16	73.0
03-60-4004 RETIREMENT CONTRIBUTION - ER	181.74	2,808.13	3,710.00	901.87	75.7
03-60-4501 OUTSIDE PROF SERVICE FEES	2,436.00	14,960.45	25,000.00	10,039.55	59.8
03-60-4503 SEMINARS	.00	.00	500.00	500.00	.0
03-60-4550 WWTP PERFORMANCE CONTRACT	.00	.00	16,000.00	16,000.00	.0
TOTAL ADMINISTRATION - SEWER	14,274.99	159,825.69	214,211.00	54,385.31	74.6
<u>TREATMENT - SEWER</u>					
03-62-4201 PC, SOFTWARE & PRINTERS	.00	410.66	1,000.00	589.34	41.1
03-62-4250 MISCELLANEOUS	.00	793.00	1,000.00	207.00	79.3
03-62-4251 MAINTENANCE & SUPPLIES	450.00	6,863.11	25,000.00	18,136.89	27.5
03-62-4253 CHEMICALS, LAB & LAB SUPPLIES	13,431.40	49,930.08	35,000.00	(14,930.08)	142.7
03-62-4300 ELECTRIC/WATER/GAS	12,509.35	63,530.03	41,000.00	(22,530.03)	155.0
03-62-4301 TELEPHONE SERVICE	240.71	3,554.54	2,500.00	(1,054.54)	142.2
03-62-4501 OUTSIDE PROF SERVICE FEES	11,768.13	185,799.93	150,000.00	(35,799.93)	123.9
03-62-4550 SLUDGE DISPOSAL	3,498.51	38,644.61	60,000.00	21,355.39	64.4
TOTAL TREATMENT - SEWER	41,898.10	349,525.96	315,500.00	(34,025.96)	110.8
<u>DISTRIBUTION - SEWER</u>					
03-64-4000 FULL TIME SALARIES	1,120.08	18,180.41	27,109.00	8,928.59	67.1
03-64-4002 PAYROLL TAXES - ER	85.59	1,370.79	2,074.00	703.21	66.1
03-64-4003 EMPLOYEE INS - ER	268.42	5,690.02	9,551.00	3,860.98	59.6
03-64-4004 RETIREMENT CONTRIBUTION - ER	.00	226.24	743.00	516.76	30.5
03-64-4201 PC, SOFTWARE & PRINTERS	178.20	1,115.10	.00	(1,115.10)	.0
03-64-4251 MAINTENANCE & SUPPLIES	211.72	6,018.93	10,000.00	3,981.07	60.2
03-64-4252 GASOLINE, OIL, ETC.	.00	620.41	1,000.00	379.59	62.0
03-64-4257 DISCHARGE PERMIT	.00	.00	2,500.00	2,500.00	.0
03-64-4501 OUTSIDE PROF SERVICE FEES	.00	22,702.64	.00	(22,702.64)	.0
03-64-4550 LINE REPAIRS & CLEANING	.00	12,074.46	20,000.00	7,925.54	60.4
03-64-4551 LIFT STATION PARTS & MAINT	403.40	4,391.84	20,000.00	15,608.16	22.0
TOTAL DISTRIBUTION - SEWER	2,267.41	72,390.84	92,977.00	20,586.16	77.9
<u>CAPITAL</u>					
03-66-6000 CAPITAL PURCHASES - WATER	124,532.72	226,703.49	1,305,650.00	1,078,946.51	17.4
TOTAL CAPITAL	124,532.72	226,703.49	1,305,650.00	1,078,946.51	17.4

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2021

WATER/SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>DEBT</u>					
03-70-7002	CWRPDA 03 LOAN PRINCIPAL	.00	257,244.10	257,245.00	.90 100.0
03-70-7003	CWRPDA 03 LOAN INTEREST	.00	50,843.58	61,332.00	10,488.42 82.9
03-70-7005	WWTP 2014 WPCSRF LOAN PRINCIPAL	.00	252,973.59	252,974.00	.41 100.0
03-70-7006	WWTP 2014 WPCRF LOAN INTEREST	.00	47,470.97	47,471.00	.03 100.0
	TOTAL DEBT	.00	608,532.24	619,022.00	10,489.76 98.3
<u>TRANSFERS</u>					
03-80-8001	WF'S SHARE OF ALLOCATED EXP	9,768.42	117,221.04	117,221.00 (.04)	100.0
	TOTAL TRANSFERS	9,768.42	117,221.04	117,221.00 (.04)	100.0
	TOTAL FUND EXPENDITURES	234,992.55	2,043,750.03	3,230,267.00	1,186,516.97 63.3
	NET REVENUE OVER EXPENDITURES	(104,200.28)	782,956.41	(1,296,767.00)	(2,079,723.41) 60.4

TOWN OF LYONS
 BALANCE SHEET
 DECEMBER 31, 2021

STORM WATER

ASSETS

06-01-1005	CASH AND CASH EQUIVALENTS	278,201.97	
06-01-1113	SYSTEM FIXED ASSETS	505,843.08	
06-01-1114	ACCUM DEPRECIATION - SYSTEM	(261,836.14)	
06-01-1117	EQUIPMENT	3,500.00	
06-01-1118	ACCUM DEPREC - EQUIPMENT	(833.33)	
06-01-1125	CONSTRUCTION IN PROGRESS	17,146.73	
06-01-1220	A/R - UTILITY BILLING	10,727.04	
06-01-1222	A/R CONTRACTS	(3.36)	
	TOTAL ASSETS		<u>552,745.99</u>

LIABILITIES AND EQUITY

LIABILITIES

06-02-2017	COMPENSATION FOR ABSENCES	1,345.05	
	TOTAL LIABILITIES		1,345.05

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
06-02-2290	FUND BALANCE/RETAINED EARNINGS	484,089.21	
	REVENUE OVER EXPENDITURES - YTD	67,311.73	
	BALANCE - CURRENT DATE	551,400.94	
	TOTAL FUND EQUITY		<u>551,400.94</u>
	TOTAL LIABILITIES AND EQUITY		<u>552,745.99</u>

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2021

STORM WATER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>CHARGES FOR SERVICES</u>					
06-13-3300 STORMWATER DRAINAGE FEES	9,755.14	117,314.28	118,000.00	685.72	99.4
TOTAL CHARGES FOR SERVICES	9,755.14	117,314.28	118,000.00	685.72	99.4
<u>INVESTMENT</u>					
06-17-3500 INTEREST INCOME	5.89	75.57	1,000.00	924.43	7.6
TOTAL INVESTMENT	5.89	75.57	1,000.00	924.43	7.6
<u>OTHER INCOME</u>					
06-18-3600 OTHER INCOME	.00	6,086.00	.00	(6,086.00)	.0
TOTAL OTHER INCOME	.00	6,086.00	.00	(6,086.00)	.0
TOTAL FUND REVENUE	9,761.03	123,475.85	119,000.00	(4,475.85)	103.8

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2021

STORM WATER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATION</u>					
06-50-4000 FULL TIME SALARIES	1,182.42	14,289.81	13,544.00	(745.81)	105.5
06-50-4002 PAYROLL TAXES - ER	89.43	1,076.95	1,036.00	(40.95)	104.0
06-50-4003 EMPLOYEE INSURANCE	362.08	4,314.90	4,475.00	160.10	96.4
06-50-4004 RETIREMENT CONTRIBUTION	28.96	384.24	406.00	21.76	94.6
06-50-4502 OFFICE OPERATIONS	.00	.00	1,500.00	1,500.00	.0
TOTAL ADMINISTRATION	1,662.89	20,065.90	20,961.00	895.10	95.7
<u>TRANSMISSION</u>					
06-65-4000 FULL TIME SALARIES	210.61	4,414.53	6,885.00	2,470.47	64.1
06-65-4002 PAYROLL TAXES - ER	16.31	334.25	527.00	192.75	63.4
06-65-4003 EMPLOYEE INSURANCE	34.10	1,290.50	2,093.00	802.50	61.7
06-65-4004 RETIREMENT CONTRIBUTION	.00	69.49	207.00	137.51	33.6
06-65-4251 MAINTENANCE & SUPPLIES	.00	201.65	.00	(201.65)	.0
06-65-4501 OUTSIDE PROFESSIONAL SERVICES	3,325.00	8,487.75	50,000.00	41,512.25	17.0
06-65-4503 SEMINARS/MEETINGS	.00	.00	500.00	500.00	.0
06-65-4504 TRAVEL EXPENSES	.00	.00	300.00	300.00	.0
TOTAL TRANSMISSION	3,586.02	14,798.17	60,512.00	45,713.83	24.5
<u>CAPITAL</u>					
06-66-6000 CAPITAL PURCHASES	.00	13,320.05	6,550.00	(6,770.05)	203.4
TOTAL CAPITAL	.00	13,320.05	6,550.00	(6,770.05)	203.4
<u>TRANSFERS</u>					
06-80-8001 STORMWATER SHARE OF ALLOCATED	665.00	7,980.00	7,980.00	.00	100.0
TOTAL TRANSFERS	665.00	7,980.00	7,980.00	.00	100.0
TOTAL FUND EXPENDITURES	5,913.91	56,164.12	96,003.00	39,838.88	58.5
NET REVENUE OVER EXPENDITURES	3,847.12	67,311.73	22,997.00	(44,314.73)	292.7

TOWN OF LYONS
 BALANCE SHEET
 DECEMBER 31, 2021

CONSERVATION TRUST

ASSETS

07-01-1001	BANK OF THE WEST - CTF		246,446.14	
07-01-1007	COLO-TRUST INVESTMENT ACCT		(30,500.00)	
	TOTAL ASSETS			<u>215,946.14</u>

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:			
07-02-2290	FUND BALANCE/RETAINED EARNINGS	221,475.36		
	REVENUE OVER EXPENDITURES - YTD	(5,529.22)		
	BALANCE - CURRENT DATE		<u>215,946.14</u>	
	TOTAL FUND EQUITY			<u>215,946.14</u>
	TOTAL LIABILITIES AND EQUITY			<u>215,946.14</u>

TOWN OF LYONS
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2021

CONSERVATION TRUST

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INTERGOVERNMENTAL</u>					
07-12-3201 COLORADO LOTTERY	6,267.51	24,861.80	20,000.00	(4,861.80)	124.3
TOTAL INTERGOVERNMENTAL	6,267.51	24,861.80	20,000.00	(4,861.80)	124.3
<u>INVESTMENT</u>					
07-17-3500 INTEREST INCOME	9.88	108.98	2,500.00	2,391.02	4.4
TOTAL INVESTMENT	9.88	108.98	2,500.00	2,391.02	4.4
TOTAL FUND REVENUE	6,277.39	24,970.78	22,500.00	(2,470.78)	111.0

TOWN OF LYONS
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING DECEMBER 31, 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	30,500.00	30,500.00	101,000.00	70,500.00	30.2
TOTAL TRANSFER	<u>30,500.00</u>	<u>30,500.00</u>	<u>101,000.00</u>	<u>70,500.00</u>	<u>30.2</u>
TOTAL FUND EXPENDITURES	<u>30,500.00</u>	<u>30,500.00</u>	<u>101,000.00</u>	<u>70,500.00</u>	<u>30.2</u>
NET REVENUE OVER EXPENDITURES	<u>(24,222.61)</u>	<u>(5,529.22)</u>	<u>(78,500.00)</u>	<u>(72,970.78)</u>	<u>(7.0)</u>

TOWN OF LYONS
BALANCE SHEET
DECEMBER 31, 2021

PARKS AND RECREATION FUND

ASSETS

08-01-1005	CASH AND CASH EQUIVALENTS	1,178,386.62	
08-01-1101	PETTY CASH - SHOWER	400.00	
	TOTAL ASSETS		1,178,786.62

LIABILITIES AND EQUITY

LIABILITIES

08-02-2005	CAMPING SALES TAX PAYABLE	2,612.33	
08-02-2201	A/P - GENERAL FUND	2,235.23	
08-02-2202	RETAINAGE PAYABLE	1,947.75	
08-02-2230	DEFERRED REVENUES	76,229.23	
	TOTAL LIABILITIES		83,024.54

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
08-02-2290	FUND BALANCE/RETAINED EARNINGS	1,061,354.11	
	REVENUE OVER EXPENDITURES - YTD	34,407.97	
	BALANCE - CURRENT DATE		1,095,762.08
	TOTAL FUND EQUITY		1,095,762.08
	TOTAL LIABILITIES AND EQUITY		1,178,786.62

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2021

PARKS AND RECREATION FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
08-10-3002 SALES TAX: MEADOW PARK - 1%	38,824.33	361,883.26	282,320.00	(79,563.26)	128.2
08-10-3004 USE TAX: MEADOW PARK - 1%	3,851.16	65,569.26	65,000.00	(569.26)	100.9
08-10-3010 HOME ADDITIONS FEE - PARKS	533.40	5,459.73	6,000.00	540.27	91.0
TOTAL TAXES	43,208.89	432,912.25	353,320.00	(79,592.25)	122.5
<u>CHARGES FOR SERVICES</u>					
08-13-3350 CAMPING REVENUES	145.43	293,003.10	260,000.00	(33,003.10)	112.7
08-13-3351 SHELTER HOUSE REVENUES	(455.00)	20,752.86	14,000.00	(6,752.86)	148.2
08-13-3352 PARKING FEES: LMJ PARK	367.00	109,854.00	75,000.00	(34,854.00)	146.5
08-13-3353 DOG PARK FEES	15.00	2,085.00	1,500.00	(585.00)	139.0
08-13-3354 SPECIAL EVNT/LG GROUP PERMITS	.00	1,040.00	.00	(1,040.00)	.0
08-13-3355 PARKING FEE: BOHN PARK	315.00	12,078.65	21,000.00	8,921.35	57.5
08-13-3356 SHOWER REVENUE	.00	3,346.25	1,500.00	(1,846.25)	223.1
08-13-3357 WIFI REVENUE	.00	.00	650.00	650.00	.0
08-13-3358 DUMP STATION REVENUE	.00	30.00	.00	(30.00)	.0
08-13-3370 RECR PROGRAM REVENUES	135.00	43,802.52	8,400.00	(35,402.52)	521.5
08-13-3371 YOUTH BASEBALL REVENUES	.00	624.00	1,500.00	876.00	41.6
08-13-3372 ADULT SOFTBALL REVENUES	.00	2,400.00	10,000.00	7,600.00	24.0
08-13-3373 MISC RECREATION EVENTS REV	.00	927.69	.00	(927.69)	.0
08-13-3380 SPECIAL EVENTS REVENUES	79.75	429.75	4,500.00	4,070.25	9.6
08-13-3384 PARADE OF LIGHTS REVENUE	10.00	5,710.00	6,000.00	290.00	95.2
TOTAL CHARGES FOR SERVICES	612.18	496,083.82	404,050.00	(92,033.82)	122.8
<u>INVESTMENT</u>					
08-17-3500 INTEREST INCOME	26.52	371.21	5,000.00	4,628.79	7.4
TOTAL INVESTMENT	26.52	371.21	5,000.00	4,628.79	7.4
<u>OTHER INCOME</u>					
08-21-3400 OTHER INCOME	.00	3,500.00	.00	(3,500.00)	.0
08-21-3402 PARK DONATIONS	.00	100.00	.00	(100.00)	.0
08-21-3424 GOCO GRANT	.00	(303.22)	.00	303.22	.0
TOTAL OTHER INCOME	.00	3,296.78	.00	(3,296.78)	.0
<u>SOURCE 23</u>					
08-23-3802 SENIOR PROGRAM REVENUE	.00	670.26	.00	(670.26)	.0
TOTAL SOURCE 23	.00	670.26	.00	(670.26)	.0

TOWN OF LYONS
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2021

PARKS AND RECREATION FUND

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEARNED</u>	<u>PCNT</u>
<u>TRANSFERS</u>					
08-35-3907 TRANSFER IN FROM CONSRV TRUST	30,500.00	30,500.00	101,000.00	70,500.00	30.2
TOTAL TRANSFERS	30,500.00	30,500.00	101,000.00	70,500.00	30.2
TOTAL FUND REVENUE	74,347.59	963,834.32	863,370.00	(100,464.32)	111.6

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2021

PARKS AND RECREATION FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATION</u>					
08-50-4000 FULL TIME SALARIES	8,201.20	109,701.31	136,952.00	27,250.69	80.1
08-50-4002 PAYROLL TAXES - ER	2,752.76	10,606.71	10,477.00	(129.71)	101.2
08-50-4003 EMPLOYEE INS - ER	921.68	18,011.56	33,523.00	15,511.44	53.7
08-50-4004 RETIREMENT CONTRIBUTION - ER	158.14	3,022.06	4,109.00	1,086.94	73.6
08-50-4005 ADDITIONAL COMPENSATION	27,600.00	27,600.00	.00	(27,600.00)	.0
08-50-4008 OFFICE OPERATIONS	178.20	623.70	.00	(623.70)	.0
08-50-4050 MISCELLANEOUS EXPENSE	.00	80.03	.00	(80.03)	.0
08-50-4201 PC, SOFTWARE & PRINTERS	.00	2,843.04	1,500.00	(1,343.04)	189.5
08-50-4203 DUES & SUBSCR	.00	375.00	425.00	50.00	88.2
08-50-4301 TELEPHONE SERVICE	.00	2,210.81	2,450.00	239.19	90.2
08-50-4501 OUTSIDE PROF SERVICE FEES	.00	5,149.50	1,500.00	(3,649.50)	343.3
08-50-4503 SEMINARS/MEETINGS	.00	560.00	2,250.00	1,690.00	24.9
08-50-4505 ADVERTISING & PUBLISHING	.00	4,914.29	4,700.00	(214.29)	104.6
TOTAL ADMINISTRATION	39,811.98	185,698.01	197,886.00	12,187.99	93.8
<u>SPECIAL EVENTS</u>					
08-55-4551 SPECIAL EVENTS EXPENSE	4,910.49	6,200.39	20,000.00	13,799.61	31.0
08-55-4552 PARADE OF LIGHTS EXPENSES	2,268.27	2,368.27	8,700.00	6,331.73	27.2
TOTAL SPECIAL EVENTS	7,178.76	8,568.66	28,700.00	20,131.34	29.9
<u>CULTURAL</u>					
08-56-4700 CULTURAL - OTHER	.00	300.00	.00	(300.00)	.0
TOTAL CULTURAL	.00	300.00	.00	(300.00)	.0

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2021

PARKS AND RECREATION FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PARKS</u>					
08-60-4000	6,171.79	133,557.81	150,580.00	17,022.19	88.7
08-60-4001	3,065.20	68,492.75	49,144.00	(19,348.75)	139.4
08-60-4002	712.79	15,736.93	15,279.00	(457.93)	103.0
08-60-4003	1,665.52	23,481.39	64,763.00	41,281.61	36.3
08-60-4004	.00	898.10	4,517.00	3,618.90	19.9
08-60-4023	462.60	2,000.70	.00	(2,000.70)	.0
08-60-4029	.00	40.00	.00	(40.00)	.0
08-60-4033	.00	265.30	.00	(265.30)	.0
08-60-4035	.00	288.00	.00	(288.00)	.0
08-60-4201	.00	.00	1,200.00	1,200.00	.0
08-60-4202	.00	993.62	2,000.00	1,006.38	49.7
08-60-4250	.00	1,263.65	1,500.00	236.35	84.2
08-60-4251	12,797.29	60,790.23	80,000.00	19,209.77	76.0
08-60-4252	.00	1,551.05	3,000.00	1,448.95	51.7
08-60-4253	.00	1,330.27	1,500.00	169.73	88.7
08-60-4300	7,260.42	28,060.95	14,750.00	(13,310.95)	190.2
08-60-4501	3,686.36	23,602.91	35,000.00	11,397.09	67.4
08-60-4512	2,810.60	57,715.38	60,000.00	2,284.62	96.2
08-60-4550	.00	3,000.00	3,000.00	.00	100.0
08-60-4551	13,475.00	16,725.00	14,000.00	(2,725.00)	119.5
08-60-4552	36.00	15,645.78	9,375.00	(6,270.78)	166.9
08-60-4553	471.65	7,492.97	7,000.00	(492.97)	107.0
08-60-4554	3,286.07	31,377.10	29,000.00	(2,377.10)	108.2
TOTAL PARKS	55,901.29	494,309.89	545,608.00	51,298.11	90.6
<u>CAPITAL</u>					
08-66-6000	47,731.00	110,762.75	155,250.00	44,487.25	71.3
TOTAL CAPITAL	47,731.00	110,762.75	155,250.00	44,487.25	71.3
<u>DEPARTMENT 70</u>					
08-70-4050	.00	1,400.00	.00	(1,400.00)	.0
TOTAL DEPARTMENT 70	.00	1,400.00	.00	(1,400.00)	.0
<u>TRANSFERS</u>					
08-80-8001	10,698.92	128,387.04	128,387.00	(.04)	100.0
08-80-8019	.00	.00	57,500.00	57,500.00	.0
TOTAL TRANSFERS	10,698.92	128,387.04	185,887.00	57,499.96	69.1

TOWN OF LYONS
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2021

PARKS AND RECREATION FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
TOTAL FUND EXPENDITURES	161,321.95	929,426.35	1,113,331.00	183,904.65	83.5
NET REVENUE OVER EXPENDITURES	(86,974.36)	34,407.97	(249,961.00)	(284,368.97)	13.8

TOWN OF LYONS
BALANCE SHEET
DECEMBER 31, 2021

GRANT - FLOOD

ASSETS

19-01-1003	BANK OF THE WEST FLOOD ADVANCE	3,315,702.77	
19-01-1005	CASH AND CASH EQUIVALENTS	(161,101.65)	
19-01-1200	A/R - MISCELLANEOUS	4,774,000.00	
19-01-1202	CIRSA	380,159.61	
19-01-1203	A/R STATE ASSISTANCE GRANT	858,000.00	
19-01-1204	AMOUNTS OWED BY OTHER GOVTS	339,594.09	
	TOTAL ASSETS		9,506,354.82

LIABILITIES AND EQUITY

LIABILITIES

19-02-2201	A/P - GENERAL FUND	(9,625.31)	
19-02-2202	RETAINAGE PAYABLE	(91,393.13)	
19-02-2203	GRANTS PAYABLE	39,166.06	
19-02-2208	DUE TO OTHER FUNDS	921,593.96	
19-02-2270	DEFERRED FEDERAL REVENUES	5,632,000.00	
19-02-2273	CIRSA DEFERRED REVENUE	380,159.61	
19-02-2275	DEFERRED MISC GRANT REVENUE	105,831.89	
	TOTAL LIABILITIES		6,977,733.08

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
19-02-2290	FUND BALANCE/RETAINED EARNINGS	3,276,349.43	
	REVENUE OVER EXPENDITURES - YTD	(747,727.69)	
	BALANCE - CURRENT DATE		2,528,621.74
	TOTAL FUND EQUITY		2,528,621.74
	TOTAL LIABILITIES AND EQUITY		9,506,354.82

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2021

GRANT - FLOOD

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>LOCAL GRANTS</u>					
19-12-3207 LOCAL REVENUE	.00	7,917.50	.00	(7,917.50)	.0
TOTAL LOCAL GRANTS	.00	7,917.50	.00	(7,917.50)	.0
<u>TRANSFER</u>					
19-18-3500 TRANSFER IN FROM GENERAL FUND	.00	.00	62,616.00	62,616.00	.0
19-18-3508 TRANSFER IN FROM PARKS FUND	.00	.00	57,500.00	57,500.00	.0
TOTAL TRANSFER	.00	.00	120,116.00	120,116.00	.0
<u>INSURANCE & INSURANCE</u>					
19-25-3875 CIRSA INSURANCE PROCEEDS	.00	380,159.61	.00	(380,159.61)	.0
TOTAL INSURANCE & INSURANCE	.00	380,159.61	.00	(380,159.61)	.0
<u>LCF</u>					
19-27-3800 LYONS COMMUNITY FOUNDATION-LCF	(4,500.00)	11,450.00	.00	(11,450.00)	.0
19-27-3911 LCF-HSAC HELP GUIDE PRINT 2016	.00	(499.55)	.00	499.55	.0
19-27-3918 LCF-LAHC COMM. CREATIVE \$1.5K	.00	(248.00)	.00	248.00	.0
19-27-3919 LCF-LAHC HEARTS OF LYONS \$3.5K	.00	(375.00)	.00	375.00	.0
TOTAL LCF	(4,500.00)	10,327.45	.00	(10,327.45)	.0
<u>FEDERAL FUNDING</u>					
19-28-3800 FEMA FLOOD PROJECT SHARE	.00	3,553,699.16	3,373,612.00	(180,087.16)	105.3
19-28-3801 US DOT STRS	.00	.00	625,000.00	625,000.00	.0
19-28-3802 CVRF/DOLA	.00	538,380.80	.00	(538,380.80)	.0
TOTAL FEDERAL FUNDING	.00	4,092,079.96	3,998,612.00	(93,467.96)	102.3
<u>STATE FUNDING</u>					
19-29-3412 DOLA MINI GRANT	1,274.75	1,423.75	.00	(1,423.75)	.0
19-29-3416 DOLA LONGS PEAK WATER & SEWER	170,011.34	170,011.34	.00	(170,011.34)	.0
19-29-3875 STATE FLOOD PROJECT SHARE	.00	1,069,814.47	.00	(1,069,814.47)	.0
19-29-3879 STATE HISTORIC LIBRARY \$200K	.00	750.00	.00	(750.00)	.0
19-29-3883 DOLA \$200K LIBRARY RENOVATE	.00	750.00	.00	(750.00)	.0
19-29-3889 DOLA STAFFING 2018 \$781K	.00	219,521.45	250,000.00	30,478.55	87.8
TOTAL STATE FUNDING	171,286.09	1,462,271.01	250,000.00	(1,212,271.01)	584.9

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2021

GRANT - FLOOD

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>BOCO</u>					
19-30-3454 BOCO LESAP GRANT 2018	.00	.00	3,750.00	3,750.00	.0
TOTAL BOCO	.00	.00	3,750.00	3,750.00	.0
<u>FISCAL AGENT REVENUES</u>					
19-31-3800 LAHC	5,265.98	7,764.61	.00	(7,764.61)	.0
19-31-3801 LYBSA	.00	73.13	.00	(73.13)	.0
TOTAL FISCAL AGENT REVENUES	5,265.98	7,837.74	.00	(7,837.74)	.0
<u>CDPHE</u>					
19-32-3005 WWTP OUTFAL CONSTRUCT \$322554	.00	7,296.29	.00	(7,296.29)	.0
TOTAL CDPHE	.00	7,296.29	.00	(7,296.29)	.0
 TOTAL FUND REVENUE	 172,052.07	 5,967,889.56	 4,372,478.00	 (1,595,411.56)	 136.5

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2021

GRANT - FLOOD

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>LOCAL GRANTS</u>					
19-40-4501	.00	6,774.00	.00	(6,774.00)	.0
	.00	6,774.00	.00	(6,774.00)	.0
<u>NOT ELIGIBLE</u>					
19-41-4000	30.00	18,135.00	.00	(18,135.00)	.0
	30.00	18,135.00	.00	(18,135.00)	.0
<u>OTHER GRANTS</u>					
19-42-4005	.00	5,490.70	.00	(5,490.70)	.0
	.00	5,490.70	.00	(5,490.70)	.0
<u>DOLA STAFFING</u>					
19-46-4000	11,068.00	150,751.30	250,000.00	99,248.70	60.3
19-46-4002	847.46	11,554.04	.00	(11,554.04)	.0
19-46-4003	2,640.35	35,484.69	.00	(35,484.69)	.0
	14,555.81	197,790.03	250,000.00	52,209.97	79.1
<u>DEPARTMENT 48</u>					
19-48-4000	79,619.28	529,619.28	.00	(529,619.28)	.0
	79,619.28	529,619.28	.00	(529,619.28)	.0
<u>LAHC</u>					
19-58-4006	473.80	3,250.40	.00	(3,250.40)	.0
	473.80	3,250.40	.00	(3,250.40)	.0
<u>LYBSA</u>					
19-59-4006	.00	4,117.48	.00	(4,117.48)	.0
	.00	4,117.48	.00	(4,117.48)	.0

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2021

GRANT - FLOOD

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>DOLA MARKETING</u>					
19-60-4394	5,220.00	14,555.49	.00	(14,555.49)	.0
19-60-4401	.00	682.50	.00	(682.50)	.0
19-60-4402	.00	297.50	.00	(297.50)	.0
19-60-4716	.00	1,284.17	.00	(1,284.17)	.0
TOTAL DOLA MARKETING	5,220.00	16,819.66	.00	(16,819.66)	.0
<u>2013 FLOOD</u>					
19-61-4006	2,688.50	2,866,508.83	3,432,478.00	565,969.17	83.5
19-61-4011	.00	7,452.30	.00	(7,452.30)	.0
19-61-4029	.00	316.18	.00	(316.18)	.0
19-61-4032	.00	(52.50)	.00	52.50	.0
19-61-4038	.00	481.79	.00	(481.79)	.0
19-61-4050	.00	440.35	.00	(440.35)	.0
19-61-5001	.00	(4,636.24)	.00	4,636.24	.0
19-61-9999	.00	(4,255.20)	.00	4,255.20	.0
TOTAL 2013 FLOOD	2,688.50	2,866,255.51	3,432,478.00	566,222.49	83.5
<u>OTHER GRANT EXPENDITURES</u>					
19-62-4007	.00	.00	7,500.00	7,500.00	.0
TOTAL OTHER GRANT EXPENDITURES	.00	.00	7,500.00	7,500.00	.0
<u>LCF/LOCAL GRANTS</u>					
19-63-5019	.00	1,025.00	.00	(1,025.00)	.0
TOTAL LCF/LOCAL GRANTS	.00	1,025.00	.00	(1,025.00)	.0
<u>CPW</u>					
19-64-4802	.00	5,474.11	.00	(5,474.11)	.0
19-64-4851	.00	.00	57,500.00	57,500.00	.0
TOTAL CPW	.00	5,474.11	57,500.00	52,025.89	9.5
<u>DHSEM FLOOD MANAGER</u>					
19-65-4008	.00	(20,177.34)	625,000.00	645,177.34	(3.2)
TOTAL DHSEM FLOOD MANAGER	.00	(20,177.34)	625,000.00	645,177.34	(3.2)

TOWN OF LYONS
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2021

GRANT - FLOOD

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>DEPARTMENT 70</u>					
19-70-7000 STATE FLOOD ADVANCE REPAYMENT	.00	3,081,043.42	7,000,000.00	3,918,956.58	44.0
TOTAL DEPARTMENT 70	.00	3,081,043.42	7,000,000.00	3,918,956.58	44.0
TOTAL FUND EXPENDITURES	102,587.39	6,715,617.25	11,372,478.00	4,656,860.75	59.1
NET REVENUE OVER EXPENDITURES	69,464.68	(747,727.69)	(7,000,000.00)	(6,252,272.31)	(10.7)

TOWN OF LYONS
BALANCE SHEET
DECEMBER 31, 2021

CAPITAL PROJECTS FUND

ASSETS

20-01-1005	OPERATING - BANK OF THE WEST	300,000.00	
	TOTAL ASSETS		300,000.00

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD	300,000.00	
	BALANCE - CURRENT DATE	300,000.00	
	TOTAL FUND EQUITY		300,000.00
	TOTAL LIABILITIES AND EQUITY		300,000.00

TOWN OF LYONS
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2021

CAPITAL PROJECTS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TRANSFERS</u>					
20-35-3901 TRANSFER IN FROM GENERAL FUND	300,000.00	300,000.00	300,000.00	.00	100.0
TOTAL TRANSFERS	300,000.00	300,000.00	300,000.00	.00	100.0
TOTAL FUND REVENUE	300,000.00	300,000.00	300,000.00	.00	100.0

TOWN OF LYONS
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2021

CAPITAL PROJECTS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CAPITAL</u>					
20-66-6000 CAPITAL PROJECTS	.00	.00	235,000.00	235,000.00	.0
TOTAL CAPITAL	.00	.00	235,000.00	235,000.00	.0
TOTAL FUND EXPENDITURES	.00	.00	235,000.00	235,000.00	.0
NET REVENUE OVER EXPENDITURES	300,000.00	300,000.00	65,000.00	(235,000.00)	461.5

TOWN OF LYONS
 BALANCE SHEET
 DECEMBER 31, 2021

GRANTS OTHER

ASSETS

21-01-1005	CASH AND CASH EQUIVALENTS	(997,467.49)	
21-01-1010	DUE FROM OTHER FUNDS	917,802.87	
21-01-1200	A/R CDBG	879,693.40	
21-01-1202	A/R DEF	493,852.62	
	TOTAL ASSETS		<u>1,293,881.40</u>

LIABILITIES AND EQUITY

LIABILITIES

21-02-2013	ACQUIRED PROPERTY TAX PAYABLE	826.19	
21-02-2200	ACCOUNTS PAYABLE MISC.	7,808.34	
21-02-2201	ACCOUNTS PAYABLE	172,506.21	
21-02-2202	RETAINAGE PAYABLE	57,348.02	
21-02-2270	DEFERRED CDBG REVENUE	267,816.36	
21-02-2272	DEFERRED REVENUE DEF	493,852.62	
	TOTAL LIABILITIES		1,000,157.74

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
21-02-2290	FUND BALANCE - UNRESTRICTED	(659,415.60)	
	REVENUE OVER EXPENDITURES - YTD	953,139.26	
	BALANCE - CURRENT DATE	293,723.66	
	TOTAL FUND EQUITY		<u>293,723.66</u>
	TOTAL LIABILITIES AND EQUITY		<u>1,293,881.40</u>

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 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	(27,233.53)	.00	27,233.53	.0
TOTAL FEDERAL GRANTS W MATCH IN 21	.00	(27,233.53)	.00	27,233.53	.0
<u>CDBG-DR RD 2</u>					
21-26-3102 CDBG RD2 EAST CORR EDA MATCH	.00	490,639.90	.00	(490,639.90)	.0
21-26-3513 DR R2 BCC - MCCONNELL BRIDGE	1,225.25	186,490.72	.00	(186,490.72)	.0
21-26-3515 DR R2 BCC - REPLACE PAVEMENT	.00	179,146.83	.00	(179,146.83)	.0
21-26-3517 DR R2 BCC PUBLIC WORKS BLDG	.00	9,318.62	.00	(9,318.62)	.0
21-26-3518 ST VRAIN CREEK RECOVERY SITE 3	.00	195,059.80	.00	(195,059.80)	.0
21-26-3520 DR R2 BCC - APPLE VALLEY WATER	.00	15,769.50	.00	(15,769.50)	.0
21-26-3521 CDBG R2 BCC - STORMWATER IMP	263,472.42	812,513.66	.00	(812,513.66)	.0
21-26-3608 CDBG 4TH AVE PED BRIDGE	137,241.48	254,685.60	.00	(254,685.60)	.0
21-26-3609 BACKUP POWER PROJECT	15,101.55	23,425.49	.00	(23,425.49)	.0
TOTAL CDBG-DR RD 2	417,040.70	2,167,050.12	.00	(2,167,050.12)	.0
<u>STATE FUNDS</u>					
21-27-3150 STATE DEF - UNMET NEEDS \$344K	136,867.34	136,867.34	862,405.00	725,537.66	15.9
TOTAL STATE FUNDS	136,867.34	136,867.34	862,405.00	725,537.66	15.9
TOTAL FUND REVENUE	553,908.04	2,276,683.93	862,405.00	(1,414,278.93)	264.0

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 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
21-50-4007 DR R2 BCC HMGP RELATED URA	.00	70.00	.00	(70.00)	.0
21-50-4012 DR R2BCC-TRAIL EXTENSION \$350K	.00	(27,660.03)	.00	27,660.03	.0
21-50-4013 DR R2 BCC - MCCONNELL BRIDGE	.00	3,218.04	.00	(3,218.04)	.0
21-50-4015 DR R2 BCC REPLACE PAVEMENT	.00	7,070.50	.00	(7,070.50)	.0
21-50-4016 CDBG BCC ELEVATIONS (MATCH)	.00	(16,275.02)	.00	16,275.02	.0
21-50-4017 DR R2 BCC PUBLIC WORKS BLDG	.00	(23.57)	.00	23.57	.0
21-50-4018 ST VRRAIN CREEK RECOVERY SITE 3	.00	3,187.25	.00	(3,187.25)	.0
21-50-4019 ADVANCED WARNING SYSTEM EXPAN	.00	87.50	.00	(87.50)	.0
21-50-4020 DR R2 BCC - APPLE VALLEY WATER	.00	(16,838.25)	.00	16,838.25	.0
21-50-4021 CDBG R2 BCC STORMWATER IMP	173,998.71	553,228.06	.00	(553,228.06)	.0
21-50-4022 CDBG 4TH AVE PED BRIDGE	.00	275,212.94	.00	(275,212.94)	.0
21-50-4023 BACKUP POWER PROJECT	11,170.00	35,735.85	.00	(35,735.85)	.0
TOTAL CDBG RD 2	185,168.71	819,069.64	.00	(819,069.64)	.0
<u>CDBG/DEF</u>					
21-56-4050 DEF - UNMET NEEDS	.00	48,571.52	862,405.00	813,833.48	5.6
TOTAL CDBG/DEF	.00	48,571.52	862,405.00	813,833.48	5.6
<u>HMGP ELEVATIONS</u>					
21-62-4006 HMGP ELEVATIONS	.00	(3,124.78)	.00	3,124.78	.0
TOTAL HMGP ELEVATIONS	.00	(3,124.78)	.00	3,124.78	.0
<u>FEDERAL GRANTS OTHER</u>					
21-70-4001 EDA EASTERN CORRIDOR GRANT	.00	(35,052.12)	.00	35,052.12	.0
21-70-4002 EDA E. CORR MATCH - CDBG FUNDS	.00	494,105.85	.00	(494,105.85)	.0
TOTAL FEDERAL GRANTS OTHER	.00	459,053.73	.00	(459,053.73)	.0
<u>NOT ELIGIBLE</u>					
21-91-4000 NOT ELIGIBLE FOR REIMBURSEMENT	.00	(25.44)	.00	25.44	.0
TOTAL NOT ELIGIBLE	.00	(25.44)	.00	25.44	.0
TOTAL FUND EXPENDITURES	185,168.71	1,323,544.67	862,405.00	(461,139.67)	153.5

TOWN OF LYONS
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2021

GRANTS OTHER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
NET REVENUE OVER EXPENDITURES	368,739.33	953,139.26	.00	(953,139.26)	.0

TOWN OF LYONS
 BALANCE SHEET
 DECEMBER 31, 2021

BUSINESS LOAN FUND

ASSETS

22-01-1000	BANK OF THE WEST REVOLVING LOA	122,811.92	
22-01-1200	USDA LOAN REPAYMENT-PRINCIPAL	18,131.69	
22-01-1205	BRF LOAN REPAY - PRINCIPAL	22,521.70	
		<u> </u>	
	TOTAL ASSETS		<u><u>163,465.31</u></u>

LIABILITIES AND EQUITY

LIABILITIES

22-02-2230	UNEARNED LOAN REPAYMENTS	41,301.82	
		<u> </u>	
	TOTAL LIABILITIES		41,301.82

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
22-02-2290	FUND BALANCE - UNRESTRICTED	30,763.30	
	REVENUE OVER EXPENDITURES - YTD	91,400.19	
		<u> </u>	
	BALANCE - CURRENT DATE	122,163.49	
		<u> </u>	
	TOTAL FUND EQUITY		<u><u>122,163.49</u></u>
	TOTAL LIABILITIES AND EQUITY		<u><u>163,465.31</u></u>

TOWN OF LYONS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2021

BUSINESS LOAN FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>OTHER INCOME</u>					
22-16-3604 LOAN PRINCIPAL PAYMENTS RECV'D	2,303.07	110,414.40	.00	(110,414.40)	.0
TOTAL OTHER INCOME	2,303.07	110,414.40	.00	(110,414.40)	.0
<u>INVESTMENT</u>					
22-17-3501 BRF LOAN REPAY - INTEREST	43.58	456.76	.00	(456.76)	.0
22-17-3502 USDA LOAN REPAY-INTEREST	33.83	529.03	.00	(529.03)	.0
TOTAL INVESTMENT	77.41	985.79	.00	(985.79)	.0
TOTAL FUND REVENUE	2,380.48	111,400.19	.00	(111,400.19)	.0

TOWN OF LYONS
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2021

BUSINESS LOAN FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
22-50-4998 REVOLVING LOANS TO BUSINESS	.00	5,000.00	.00	(5,000.00)	.0
TOTAL DEPARTMENT 50	.00	5,000.00	.00	(5,000.00)	.0
<u>DEPARTMENT 52</u>					
22-52-4500 LOANS TO OTHERS BRF	.00	15,000.00	.00	(15,000.00)	.0
TOTAL DEPARTMENT 52	.00	15,000.00	.00	(15,000.00)	.0
TOTAL FUND EXPENDITURES	.00	20,000.00	.00	(20,000.00)	.0
NET REVENUE OVER EXPENDITURES	2,380.48	91,400.19	.00	(91,400.19)	.0

TOWN OF LYONS
BALANCE SHEET
DECEMBER 31, 2021

URBAN RENEWAL DISTRICT

ASSETS

23-01-1000	BANK OF THE WEST - LURA	50,173.77	
23-01-1005	CASH COMBINED ACCOUNT	37,791.36	
23-01-1217	A/R PROPERTY TAXES	29,128.00	
	TOTAL ASSETS		117,093.13

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	26,214.18	
	BALANCE - CURRENT DATE	44,391.74	
	TOTAL FUND EQUITY		44,391.74
	TOTAL LIABILITIES AND EQUITY		117,093.13

TOWN OF LYONS
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2021

URBAN RENEWAL DISTRICT

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
23-10-3000 PROPERTY TAXES - LURA	342.45	29,854.49	29,128.00	(726.49)	102.5
TOTAL TAXES	342.45	29,854.49	29,128.00	(726.49)	102.5
TOTAL FUND REVENUE	342.45	29,854.49	29,128.00	(726.49)	102.5

TOWN OF LYONS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2021

URBAN RENEWAL DISTRICT

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATION</u>					
23-50-4501	795.40	3,032.48	22,000.00	18,967.52	13.8
23-50-4550	5.12	447.83	437.00	(10.83)	102.5
TOTAL ADMINISTRATION	800.52	3,480.31	22,437.00	18,956.69	15.5
<u>DOWNTOWN URA</u>					
23-62-4008	.00	160.00	200.00	40.00	80.0
23-62-4107	.00	.00	583.00	583.00	.0
TOTAL DOWNTOWN URA	.00	160.00	783.00	623.00	20.4
TOTAL FUND EXPENDITURES	800.52	3,640.31	23,220.00	19,579.69	15.7
NET REVENUE OVER EXPENDITURES	(458.07)	26,214.18	5,908.00	(20,306.18)	443.7