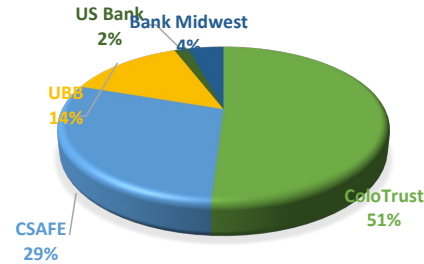




Town of Grand Lake
December 2023 Financials

BANK CASH BALANCES

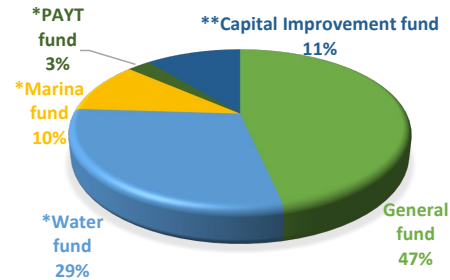
Bank	Amount
ColoTrust	\$3,856,223.01
CSAFE	\$2,211,932.54
UBB	\$1,053,350.47
US Bank	\$126,503.04
Bank Midwest	\$316,706.06
TOTAL CASH *	\$7,564,715.12



*a portion of the funds are committed or restricted. Funds are also allocated to certain funds - see below

FUND BALANCES

General fund	\$ 3,517,125.20
*Water fund	\$ 2,223,319.32
*Marina fund	\$ 786,216.84
*PAYT fund	\$ 200,156.05
**Capital Improvement fund	\$ 825,833.90
TOTAL	\$ 7,552,651.31



*enterprise funds

** Restricted for capital road improvements minus bond required reserves as noted below

*balance may differ due to A/R & AP

COMMITTED FUNDS

Parking Fee-In-Lieu	\$ -	funds from new development for parking spaces
Cemetery Funds	\$ 106,393.09	committed fund for the Grand Lake Cemetery
Conservation Trust Funds	\$ 41,595.02	funds from State Lottery restricted for Parks & Open Space funds from building permit fees and nightly rental license
Attainable Housing Fund	\$ 249,183.48	restricted for attainable housing
Emergency Reserves	\$ 80,400.00	TABOR Requirement
Sales Tax Bond Required Reserves	\$ 280,500.00	Streetscape bond requirement (CIP Fund)
TOTAL	\$ 758,071.59	balances are adjusted at year end

LIABILITIES over \$50K

Certificate of Participation (GF)	\$ 1,299,937.00	issued to finance the acquisition of land
Drinking Water Revolving Fund (WF)	\$ 1,187,968.57	construction of an underground water storage tank in 2018
Sales Tax Bonds (CIP Fund)	\$ 3,215,000.00	construction of streets, sidewalks, drainage and other street-related improvements
TOTAL	\$ 5,702,905.57	

Town of Grand Lake Pre Paid's and Transfer for December 2023

Company	Date	Amount
Paychex Payroll	12/14/2023	\$ 42,028.14
Paychex Payroll Taxes	12/14/2023	\$ 15,956.15
ICMA Retirement	12/14/2023	\$ 7,345.40
Paychex Payroll	12/31/2023	\$ 53,433.44
Paychex Payroll Taxes	12/31/2023	\$ 29,281.30
ICMA Retirement	12/31/2023	\$ 9,107.05
Hartford life/AD&D Insurance	12/13/2023	\$ 174.57
Health Saving Reimbursement	12/5/2023	\$ 542.00
Health Saving Reimbursement	12/19/2023	\$ 27.09
Health Saving Reimbursement	12/27/2023	\$ 30.00
Hartland credit card fees (marina)	12/1/2023	\$ 1.25
CEBT (Health Ins)	12/20/2023	\$ 31,424.66

Bank Transfers

From	To	Date	Amount
UBB Money Market	US Bank	12/14/2023	\$ 100,000.00
UBB Money Market	UBB Operating	12/11/2023	\$ 107,000.00
UBB Money Market	US Bank	12/29/2023	\$ 100,000.00

Board approved unbudgeted items

Description	Notes	Amount
GLC Vans		\$ 15,000.00
Zamboni		\$ 7,500.00
GLAHS	public restroom in Eslick Store	\$ 12,000.00
Ice Skating Hut		\$ 17,833.48
Constitution Week Firew supplemental budget required		\$ 15,000.00
		<u>\$ 67,333.48</u>

TOWN OF GRAND LAKE

GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Month Ended December 2023- Unadjusted

Revenues	Original Budget	Actual Amounts	Variance with Budget - Positive (Negative)	%	Notes
Taxes					
Property Tax	\$ 396,973	\$ 398,010	\$1,037.18	100.3	
Specific Ownership Tax	15,000	23,498	\$8,498.40	156.7	
General Sales Tax	2,337,968	2,319,775	-\$18,193.12	99.2	Sales tax revenues run 2 months behind
Building Use Tax	25,000	140,051	\$115,050.99	560.2	Adjustments usually done at end of year
Motor Vehicle Use Tax	40,000	54,135	\$14,135.33	135.3	
Cigarette Tax	3,000	5,425	\$2,425.12	180.8	Tax revenues run 2 months behind
Franchise Tax	75,000	76,618	\$1,618.19	102.2	Quarterly payments
Subtotal Taxes	2,892,941	3,017,513	\$124,572.09	104.3	
Licenses & Permits					
Business Licenses	30,000	28,124	-\$1,876.25	93.7	Annual event
Rental Licenses	50,000	84,075	\$34,074.85	168.1	Annual event for STR license
Liquor License	3,750	8,494	\$4,743.75	226.5	Additional amount due to late charges assessed
Other Licenses	3,175	11,486	\$8,311.02	361.8	Sign, grading, animal, boardwalk permits
Subtotal Licenses & Permits	86,925	132,178	\$45,253.37	152.1	
Intergovernmental					
County Road and Bridge	9,520	7,029	-\$2,491.00	73.8	Quarterly revenue
Grants	250,000	20,601	-\$229,399.33	8.2	Creative District and Marquee
Highway Users Tax	31,952	30,033	-\$1,919.00	94.0	Tax revenues run 2 months behind
Conservation Trust Fund	3,000	2,918	-\$82.34	97.3	Quarterly revenue
Other Intergovernmental	1,000	3,357	\$2,356.56	335.7	State severance tax and federal mineral funds
Subtotal Intergovernmental	295,472	63,937	-\$231,535.11	21.6	
Charges for Services					
Attainable Housing Fee	2,000	8,837	\$6,837.25	441.9	Part of the building application fees
Zoning and Subdivision Review	2,000	6,537	\$4,536.56	326.8	
Cemetery	12,000	11,550	-\$450.00	96.3	Perpetual fees
Grand Lake Center	67,000	118,889	\$51,889.22	177.4	Memberships, rec fees, rental income
Other Charges for Services	17,000	16,133	-\$867.11	94.9	EV charging rev and nightly rental app fee and fuel surcharges
Subtotal Charges for Services	100,000	161,946	\$61,945.92	161.9	
Fines and Forfeitures	1,500	1,660	\$160.00	110.7	Ordinances and parking fines
Fees and Leases	2,500	2,500	\$0.00	100.0	Quarterly payment for Chamber rent
Net Investment Income	10,000	139,081	\$129,081.21	1,390.8	Interest income
Other Revenue	29,002	47,159	\$18,157.24	162.6	Sale of vehicles & event fees
Capital Specific Revenue	202,241	202,241	\$0.00	100.0	Dock insurance funds
Total Revenues	\$ 3,620,581	\$ 3,768,216	\$147,634.72	104.1	
			Variance		

TOWN OF GRAND LAKE

GENERAL FUND
 STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 For the Month Ended December 2023- Unadjusted

Expenditures	Original Budget	Actual Amounts	with Budget - Positive (Negative)	%	
Current:					
Boards and Committees					
Board of Trustees	\$ 111,950	102,271	-\$9,679.09	91.4	Community grants, donations, BOT compensation office supplies
Cemetery Committee	8,000	261	-\$7,738.80	3.3	
Planning Commission & Board of At	41,600	40,698	-\$901.69	97.8	Consultant & training
Greenways Committee	68,918	70,240	\$1,322.34	101.9	Town flowers, planters, Arbor day
Subtotal Boards and Committees	<u>230,468</u>	<u>213,471</u>	<u>-\$16,997.24</u>	<u>92.6</u>	
Administration					
Personnel	612,135	598,710	-\$13,425.06	97.8	Wages and benefits
Supplies	40,000	52,537	\$12,536.53	131.3	Office supplies
Repairs and Maintenance	17,200	18,453	\$1,252.68	107.3	Fuel, vehicle maint and new doors for office
Purchased Services	66,350	52,108	-\$14,242.48	78.5	Postage, computer services, building maint
Utility Services	20,500	27,310	\$6,809.91	133.2	Water and Sewer are billed quarterly
Professional Services	49,000	58,004	\$9,004.20	118.4	Legal
Marketing	127,732	140,126	\$12,393.76	109.7	Quarterly contribution to Chamber, county treasure fee, billboard & Ride to the Rockies
Other	140,650	81,706	-\$58,944.47	58.1	Quarterly property insurance
Subtotal Administration	<u>1,073,567</u>	<u>1,028,952</u>	<u>-\$44,614.93</u>	<u>95.8</u>	
Economic Development Grants	<u>135,000</u>	<u>135,000</u>	<u>\$0.00</u>	<u>100.0</u>	Headwaters & Creative District - Trail Groomers is in Dec.
Public Safety					
Personnel	-	-	-	-	
Purchased Services	277,858	277,858	\$0.00	100.0	Dispatch and Sheriff annual contract
Subtotal Public Safety	<u>277,858</u>	<u>277,858</u>	<u>\$0.00</u>	<u>100.0</u>	
Public Works					
Personnel	610,398	679,130	\$68,731.61	111.3	Wages and benefits - Comp time payout
Supplies	23,000	22,482	-\$518.32	97.7	
Repairs and Maintenance	275,500	249,189	-\$26,311.10	90.4	
Purchased Services	22,440	26,624	\$4,184.01	118.6	Computer, Fuel Cloud & background checks
Utility Services	43,700	33,286	-\$10,414.01	76.2	
Professional Services	55,000	39,250	-\$15,750.00	71.4	Winter lights
Other	10,000	16,464	\$6,463.76	164.6	Training, equipment rental, sign repair
Subtotal Public Works	<u>\$ 1,040,038</u>	<u>\$ 1,066,424</u>	<u>\$26,385.95</u>	<u>102.5</u>	

TOWN OF GRAND LAKE

GENERAL FUND
 STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 For the Month Ended December 2023- Unadjusted

Expenditures	Original Budget	Actual Amounts	Variance Positive (Negative)	%	
Grand Lake Center					
Personnel	\$ 218,060	\$ 218,789	729	100.3	Wages and benefits
Supplies	8,700	9,249	549	106.3	
Repairs and Maintenance	47,458	45,240	(2,218)	95.3	Freezer repair, replace boiler, pumps, lights. \$30K was budgeted for floor
Utility Services	43,300	31,559	(11,741)	72.9	
Professional Services	5,600	15,435	9,835	275.6	Computer Service
Other	49,300	52,703	3,403	106.9	Marketing, Training, Insurance
Subtotal Grand Lake Center	372,418	372,974	556	100.1	
Parks					
Personnel	79,464	-	(79,464)	-	Wages and benefits
Supplies	42,500	37,963	(4,537)	89.3	Cleaning and bathroom supplies
Repairs and Maintenance	129,760	88,719	(41,041)	68.4	
Utility Services	24,040	28,570	4,530	118.8	
Other	10,000	20,319	10,319	203.2	Finish up playground, Arbor days, ball fields
Parks Capital	410,516	167,144	(243,372)	40.7	Dock Replacement & Veterans Memorial sign
Subtotal Parks	696,280	342,714	(353,566)	49.2	
Capital Outlay	300,000	231,283	(68,717)	77.1	Sound System, PW equipment, paving, drainage
Debt service					
Lease Principal	90,000	90,000	-	100.0	Certificate of Participation
Lease Interest	39,615	39,613	(2)	100.0	Certificate of Participation
Subtotal Debt Service	129,615	129,613	(2)	100.0	
Reserves	-	-	-	-	
Total Expenditures	4,255,244	3,798,290	(456,954)	89.3	
Net Balance*	(634,663)	(30,074)			

*Excess Revenues Over (Under) Expenditures

TOWN OF GRAND LAKE

CAPITAL IMPROVEMENT FUND
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 For the Month Ended December 2023- Unadjusted

Revenues	Original Budget	Actual Amounts	Variance with Budget - Positive (Negative)	%	Notes
Taxes					
General Sales Tax	\$ 584,250	\$ 579,944	\$ (4,306)	99.3	Tax revenues run 2 months behind
Subtotal Taxes	584,250	579,944	(4,306)	99.3	
Intergovernmental					
Grants	-	-	-	-	
Other Intergovernmental	-	-	-	-	
Subtotal Intergovernmental	-	-	-	-	
Other Revenue	-	-	-	-	
Net Investment Income	6,000	41,657	35,657	694.3	
Total Revenues	590,250	621,600	31,350	105.3	
Expenditures					
Grant Expenses	-	-	-	-	
Operations	300	275	(25)	91.7	
Capital Outlay	313,000	272,676	(40,324)	87.1	Boardwalk maint & paving
Debt service					
Bond Principal	120,000	120,000	-	-	Annual payment
Bond Interest	157,050	157,050	-	100.0	Semi annual payments
Subtotal Debt Service	277,050	277,050	-	100.0	
Reserves	-	-	-	-	
Total Expenditures	590,350	550,001	(40,349)	93.2	
Net Balance*	(100)	71,599			

*Excess Revenues Over (Under) Expenditures

TOWN OF GRAND LAKE

WATER FUND
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 For the Month Ended December 2023 - Unadjusted

	Original Budget	Actual Amounts	Variance with Budget - Positive (Negative)	%	Notes
Revenues					
Water Sales	\$ 675,000	\$ 682,738	\$ 7,738	101.1	Billed quarterly (Jan, April, July, Oct)
Tap Fees	32,500	136,500	104,000	420.0	
Resale Meters	3,000	5,119	2,119	170.6	New meters purchased by owner
Bulk Water Permits	500	656	156	131.2	
Miscellaneous	-	785	785	-	
Sale of Assets	-	-	-	-	
Interest Income	10,000	79,221	69,221	792.2	
Reimbursement Income	-	-	-	-	
Capital Lease Proceeds	-	-	-	-	
Total Revenues	721,000	905,019	184,019	125.5	
Expenditures					
Personnel	442,431	433,485	(8,946)	98.0	Wages and Benefits - Down one employ
Office Supplies	33,000	7,740	(25,260)	23.5	
Operations Supplies	17,300	21,966	4,666	127.0	
Repairs and Maintenance	45,850	38,269	(7,581)	83.5	
Resale Supplies	11,150	10,529	(621)	94.4	Water meters purchased
Purchased Services	23,000	22,064	(936)	95.9	
Utilities	32,500	40,546	8,046	124.8	Water and Sewer are billed quarterly
Professional Services	8,600	3,713	(4,888)	43.2	
Other Expenses	20,100	17,687	(2,413)	88.0	Quarterly property insurance
Water Capital	48,000	43,098	(4,902)	89.8	New truck
Debt Service-Principal	69,977	69,977	0	100.0	Semi annual payments
Debt Service-Interest	24,811	24,811	(0)	100.0	Semi annual payments
Total Expenditures	776,719	733,884	(42,835)	94.5	
Net Balance*	(55,719)	171,135			

TOWN OF GRAND LAKE

MARINA FUND
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 For the Month Ended December 2023-Unadjusted

	Original Budget	Actual Amounts	Variance with Budget - Positive (Negative)	%	Notes
Revenues					
Marina Rentals	\$ 300,000	\$ 344,460	\$ 44,460	114.8	
Tours	55,000	74,150	19,150	134.8	
Space Rentals	8,084	11,663	3,579	144.3	
Miscellaneous	1,000	-	(1,000)	-	
Interest Income	4,000	22,629	18,629	565.7	
Sale of Assets	-	-	-	-	
Total Revenues	<u>368,084</u>	<u>452,902</u>	<u>84,818</u>	<u>123.0</u>	
Expenditures					
Personnel	264,059	234,645	(29,414)	88.9	Wages and benefits
Office Supplies	1,100	1,097	(3)	99.7	
Operations Supplies	15,000	15,366	366		
Fireworks	91,000	97,000	6,000	102.4	Winter Carnival, 4th, Buffalo Days, Constitution, NYE
Repairs and Maintenance	17,500	42,907	25,407	245.2	
Permits and Fees	1,000	904	(96)	90.4	
Purchased Services	13,575	19,514	5,939	143.7	Computer service & office supplies
Utilities	3,163	6,324	3,161	199.9	Water and Sewer are billed quarterly
Professional Services	2,000	2,439	439	122.0	Audit and background checks
Other Expenses	11,301	4,105	(7,196)	36.3	Insurance
Capital Outlay	80,000	25,333	(54,667)	31.7	Zambonie, ice hut
Total Expenditures	<u>499,698</u>	<u>449,633</u>	<u>(50,065)</u>	<u>90.0</u>	
Net Balance*	<u>(131,614)</u>	<u>3,268</u>			

TOWN OF GRAND LAKE

PAY AS YOU THROW FUND
 SCHEDULE OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 For the Month Ended December 2023- UNADJUSTED

	Original Budget	Actual Amounts	Variance with Budget - Positive (Negative)	%	Notes
Revenues					
Bag Sales	\$ 79,000	\$ 66,715	\$ (12,285)	84.4	
Interest Income	\$ 300	-	(300)	-	Adjusted at year end
Total Revenues	<u>79,300</u>	<u>66,715</u>	<u>(12,585)</u>	<u>84.1</u>	
Expenditures					
Operations Supplies	8,800	3,850	(4,950)	43.8	PAYT bags
Repairs and Maintenance	25,000	49	(24,951)	0.2	End of year adjustment
Purchased Services	36,950	30,284	(6,666)	82.0	Dumpster service
Professional Services	450	450	-		
Other Expenses	866	194	(672)	22.4	
Capital Outlay	20,000	-	(20,000)	-	Move facility
Total Expenditures	<u>92,066</u>	<u>34,827</u>	<u>(57,239)</u>	<u>37.8</u>	
Net Balance*	<u>(12,766)</u>	<u>31,888</u>			

TOWN OF GRAND LAKE
 COMBINED CASH INVESTMENT
 DECEMBER 31, 2023

COMBINED CASH ACCOUNTS

01-102000	US BANK CHECKING	117,076.68
01-104000	2019 UBB MONEY MARKET	692,775.10
01-104500	2019 UBB CHKG - OPERATIONS	294,148.67
01-106000	RETURNED CHECK CLEARING ACCT	.00
01-106500	BANK MIDWEST / CCB	316,703.06
01-106700	OLD MIDWEST	.00
01-107500	UTILITY CASH CLEARING ACCT	.00
01-107600	AR CASH CLEARING ACCT	.00
		1,420,703.51
01-100000	CASH ALLOCATED TO OTHER FUNDS	(1,484,245.76)
		(63,542.25)

CASH ALLOCATION RECONCILIATION

10	ALLOCATION TO GENERAL FUND	365,198.68
20	ALLOCATION TO WATER FUND	517,862.68
40	ALLOCATION TO MARINA FUND	340,144.87
50	ALLOCATION TO PAY-AS-YOU-THROW FUND	200,106.05
90	ALLOCATION TO CAPITAL IMPROVEMENT FUND	60,933.48
		1,484,245.76
	TOTAL ALLOCATIONS TO OTHER FUNDS	1,484,245.76
	ALLOCATION FROM COMBINED CASH FUND - 01-100000	(1,484,245.76)
		.00

TOWN OF GRAND LAKE
BALANCE SHEET
DECEMBER 31, 2023

GENERAL FUND

ASSETS

10-100000	CASH IN COMBINED CASH FUND	365,198.68	
10-103000	CSAFE	211,879.83	
10-103100	CSAFE - CORE	1,929,271.18	
10-109100	COLOTRUST	1,010,575.51	
10-116000	PETTY CASH	100.00	
10-116500	GLC PETTY CASH	100.00	
10-116501	AFTER SCHOOL PROG PETTY CASH	.00	
10-117000	ACCOUNTS RECEIVABLE	250,552.87	
10-117100	PROPERTY TAXES RECEIVABLE	396,582.00	
10-117500	ACCOUNTS RECIVABLE - AR	(5,036.01)	
10-123000	FUEL AR - FUEL PAYMENTS	12,544.56	
10-129000	UNLEADED GAS INVENTORY	(2,142.10)	
10-130000	DIESEL INVENTORY	4,446.20	
10-131000	DUE FROM WATER FUND	.00	
10-131001	DUE FROM MARINA FUND	.00	
10-131002	DUE FROM PAYT	.00	
10-143100	GF PREPAID EXPENSES	4,956.77	
10-143500	GLC PREPAID EXPENSES	.00	
10-149000	DEPOSITS PAID BY THE TOWN	.00	
		4,179,029.49	
	TOTAL ASSETS		4,179,029.49

LIABILITIES AND EQUITY

TOWN OF GRAND LAKE
BALANCE SHEET
DECEMBER 31, 2023

GENERAL FUND

LIABILITIES

10-200000	ACCOUNTS PAYABLE GENERAL	7,069.97
10-205000	RETAINAGE PAYABLE	.00
10-217100	SOCIAL SECURITY WITHHOLDING	.00
10-217200	FEDERAL W/H PAYABLE	.00
10-217300	STATE W/H PAYABLE	.00
10-217400	MEDICARE WITHHOLDING	.00
10-217500	SUTA PAYABLE	.00
10-217600	WC PAYABLE	.00
10-219100	FLEX MEDICAL	30,452.83
10-219200	MEDICAL BENEFIT PAYABLE	.00
10-220000	ICMA W/H PAYABLE	.00
10-221000	ICMA EMP LOAN PAYABLE	.00
10-221001	ICMA/ROTH IRA	.00
10-221100	MISC DEDUCTIONS PAYABLE	.00
10-222000	DEFERRED REVENUE-PROPERTY TAX	396,582.00
10-223100	PREPAID FEES	(225,429.35)
10-223180	PREPAID NRL	4,695.00
10-225000	ESCROW MONIES GENERAL	.00
10-226000	USE TAX DEFERRED REVENUE	266,854.57
10-227000	DEFERRED REV	105,918.22
10-228100	GLC CUSTOMER DEPOSITS	1,551.00
10-228200	GLC PREPAID RENTAL FEES	.00
10-228300	GLC PREPAID MEMBERSHIPS	.00
10-228400	EVENT DEPOSITS	.00
10-228500	LAND USE/MUNI PROP DEPOSITS	3,250.00
10-228600	ATTORNEY RETAINER	(5,760.00)
10-230000	HEADSTONE DEPOSIT	3,650.00
10-231000	FOLK SCHOOL PAYMENTS	.00
10-232000	DUE TO WATER FROM GF	.00
10-233000	DUE TO MARINA FROM GF	.00
10-234000	AEROLAB, INC PAYMENTS	(65.00)
10-241000	RENTAL DEPOSITS	500.00
		589,269.24
	TOTAL LIABILITIES	589,269.24

FUND EQUITY

10-270000	PARKING FEE-IN-LIEU	.00
10-275000	FUND BALANCE	2,837,090.91
10-281000	CEMETERY FUNDS	106,393.09
10-283000	CONSERVATION TRUST FUNDS	41,595.02
10-284000	ATTAINABLE HOUSING FUNDS	249,183.48
10-285000	FUND BAL RESVD - INV & PRE PDS	5,091.51
10-286000	EMERGENCY RESERVES	80,400.00
	UNAPPROPRIATED FUND BALANCE:	
	REVENUE OVER EXPENDITURES - YTD	225,150.89
	BALANCE - CURRENT DATE	225,150.89
	TOTAL FUND EQUITY	3,544,904.90
	TOTAL LIABILITIES AND EQUITY	4,134,174.14

TOWN OF GRAND LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	%
<u>GENERAL TAXES</u>					
10-311-100	2,098.68	396,938.74	396,673.00	(265.74)	100.1
10-311-110	4,443.18	25,440.66	15,000.00	(10,440.66)	169.6
10-311-120	143.99	1,071.44	300.00	(771.44)	357.2
10-311-130	4,704.49	54,135.33	40,000.00	(14,135.33)	135.3
10-311-140	159,985.25	2,550,235.19	2,337,968.00	(212,267.19)	109.1
10-311-150	13,987.54	140,050.99	25,000.00	(115,050.99)	560.2
10-311-160	357.06	5,425.12	3,000.00	(2,425.12)	180.8
10-311-161	.00	.00	.00	.00	.0
TOTAL GENERAL TAXES	185,720.19	3,173,297.47	2,817,941.00	(355,356.47)	112.6
<u>UTILITY FRANCHISE TAX</u>					
10-316-170	.00	19,467.60	20,000.00	532.40	97.3
10-316-171	.00	9,964.10	5,000.00	(4,964.10)	199.3
10-316-172	.00	34,916.99	35,000.00	83.01	99.8
10-316-173	2,796.37	27,529.11	15,000.00	(12,529.11)	183.5
TOTAL UTILITY FRANCHISE TAX	2,796.37	91,877.80	75,000.00	(16,877.80)	122.5
<u>LICENSES & PERMITS</u>					
10-321-100	.00	8,493.75	3,750.00	(4,743.75)	226.5
10-321-120	25.00	485.00	425.00	(60.00)	114.1
10-321-130	206.34	2,056.02	2,000.00	(56.02)	102.8
10-321-140	.00	350.00	100.00	(250.00)	350.0
10-321-150	.00	150.00	50.00	(100.00)	300.0
10-321-160	.00	85.00	50.00	(35.00)	170.0
10-321-170	.00	350.00	400.00	50.00	87.5
10-321-175	412.50	28,043.75	30,000.00	1,956.25	93.5
10-321-180	5,103.90	79,874.85	50,000.00	(29,874.85)	159.8
10-321-190	.00	25.00	150.00	125.00	16.7
10-321-191	.00	8,000.00	.00	(8,000.00)	.0
TOTAL LICENSES & PERMITS	5,747.74	127,913.37	86,925.00	(40,988.37)	147.2
<u>GRANTS</u>					
10-334-900	20,600.67	20,600.67	250,000.00	229,399.33	8.2
TOTAL GRANTS	20,600.67	20,600.67	250,000.00	229,399.33	8.2

TOWN OF GRAND LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	%
<u>INTERGOVERNMENTAL</u>					
10-335-130 GRAND CNTY ROAD & BRIDGE	.00	7,029.00	9,520.00	2,491.00	73.8
10-335-200 HIGHWAY USER TAX FUND	2,891.13	30,033.00	31,952.00	1,919.00	94.0
10-335-800 CONSERVATION TRUST FUND	849.56	2,917.66	3,000.00	82.34	97.3
10-335-900 OTHER INTERGOVERNMENTAL	.00	3,356.56	1,000.00	(2,356.56)	335.7
TOTAL INTERGOVERNMENTAL	3,740.69	43,336.22	45,472.00	2,135.78	95.3
<u>CHARGES FOR SERVICES</u>					
10-341-200 CEMETERY	.00	11,550.00	12,000.00	450.00	96.3
10-341-202 CEMETERY GRANTS AND DONATION	.00	.00	.00	.00	.0
10-341-300 ZONING & SUBDIVISION REVIEW	.00	6,536.56	2,000.00	(4,536.56)	326.8
10-341-400 ATTAINABLE HOUSING FEE	.00	8,837.25	2,000.00	(6,837.25)	441.9
10-341-500 EV CHARGING STATION REVENUE	405.26	9,026.61	4,000.00	(5,026.61)	225.7
10-341-600 FUEL DEPOT SURCHARGE	135.47	2,485.64	2,000.00	(485.64)	124.3
10-341-700 COPIES/FAXES/SODA	.00	8.00	.00	(8.00)	.0
10-341-850 NIGHTLY RENTAL APP FEE \$165	165.00	3,305.85	5,000.00	1,694.15	66.1
10-341-900 CEMETERY EXCAVATING FEE	.00	1,575.00	6,000.00	4,425.00	26.3
TOTAL CHARGES FOR SERVICES	705.73	43,324.91	33,000.00	(10,324.91)	131.3
<u>GRAND LAKE CENTER REVENUES</u>					
10-350-101 GLC - RENTAL FEES	.00	16,278.00	15,000.00	(1,278.00)	108.5
10-350-111 GLC - (T) MERCH SALES	.00	.00	.00	.00	.0
10-350-115 GLC - (N) MERCH SALES	.00	.00	.00	.00	.0
10-350-121 GLC - MEMBERSHIPS	6,384.50	79,674.50	40,000.00	(39,674.50)	199.2
10-350-131 GLC - REC FEES	1,650.00	15,928.50	12,000.00	(3,928.50)	132.7
10-350-132 GLC GOLF SIM REVENUE	40.00	495.00	.00	(495.00)	.0
10-350-201 GLC - DONATIONS	.00	6,044.22	.00	(6,044.22)	.0
10-350-202 GLC EVENTS	.00	300.00	.00	(300.00)	.0
TOTAL GRAND LAKE CENTER REVENUES	8,074.50	118,720.22	67,000.00	(51,720.22)	177.2
<u>FINES AND FORFEITURES</u>					
10-351-100 ORDINANCE/TRAFFIC FINES	.00	1,660.00	1,500.00	(160.00)	110.7
TOTAL FINES AND FORFEITURES	.00	1,660.00	1,500.00	(160.00)	110.7
<u>FEES AND LEASES</u>					
10-353-180 RENT - VISITORS CENTER	.00	2,500.00	2,500.00	.00	100.0
TOTAL FEES AND LEASES	.00	2,500.00	2,500.00	.00	100.0

TOWN OF GRAND LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	%
<u>INVESTMENT INCOME</u>					
10-355-100 INTEREST REVENUE	22,221.19	139,081.21	10,000.00	(129,081.21)	1390.8
TOTAL INVESTMENT INCOME	22,221.19	139,081.21	10,000.00	(129,081.21)	1390.8
<u>OTHER</u>					
10-360-110 SALE OF ASSETS	.00	29,130.00	25,000.00	(4,130.00)	116.5
10-360-130 MUNICIPAL FEE	.00	13.83	.00	(13.83)	.0
10-360-140 RENT - LAND, BUILDINGS	.00	6,141.00	4,000.00	(2,141.00)	153.5
10-360-160 RENT - ENTERPRISE FUND SITES	.00	.00	2.00	2.00	.0
10-360-200 MISC. REVENUES - GENERAL	578.98	11,874.41	.00	(11,874.41)	.0
10-360-350 MSOB REVENUE	.00	.00	.00	.00	.0
TOTAL OTHER	578.98	47,159.24	29,002.00	(18,157.24)	162.6
<u>CAPITAL SPECIFIC</u>					
10-377-140 GRANTS - CAPITAL	.00	.00	.00	.00	.0
10-377-145 COMMUNITY HOUSE UPGRADES GRANT	.00	.00	.00	.00	.0
10-377-160 SPACE TO CREATE REVENUE	.00	.00	.00	.00	.0
10-377-165 REVITALIZING MAIN STREET REV	.00	.00	.00	.00	.0
10-377-166 EV GRANT REVENUE	.00	.00	.00	.00	.0
10-377-170 INSURANCE PROCEEDS DOCK	.00	202,241.00	202,241.00	.00	100.0
10-377-175 COLORADO TREE CO REVENUE	.00	.00	.00	.00	.0
TOTAL CAPITAL SPECIFIC	.00	202,241.00	202,241.00	.00	100.0
TOTAL FUND REVENUE	250,186.06	4,011,712.11	3,620,581.00	(391,131.11)	110.8

TOWN OF GRAND LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>CEMETERY COMMITTEE</u>					
10-410-211 CEMETERY SUPPLIES/MISC EXP	.00	55.93	2,000.00	1,944.07	2.8
10-410-215 GRAVE MARKERS	.00	205.27	1,000.00	794.73	20.5
10-410-242 CEMETERY MAINTENANCE	.00	.00	5,000.00	5,000.00	.0
TOTAL CEMETERY COMMITTEE	.00	261.20	8,000.00	7,738.80	3.3
<u>PC/BOA</u>					
10-412-211 GENERAL OFFICE SUPPLIES	.00	300.00	300.00	.00	100.0
10-412-311 POSTAGE/ADS/LEGAL NOTICES	34.38	449.18	1,000.00	550.82	44.9
10-412-314 PURCHASED SERVICES	.00	5,213.75	18,000.00	12,786.25	29.0
10-412-319 MISC.-PLANNING COMMISSION/BOA	.00	.00	300.00	300.00	.0
10-412-320 COMPUTER HARDWARE	.00	1,127.34	1,000.00	(127.34)	112.7
10-412-351 PLANNING LEGAL SERVICES	3,135.25	23,206.05	10,000.00	(13,206.05)	232.1
10-412-370 TRAINING/TRAVEL	.00	4,221.99	6,000.00	1,778.01	70.4
10-412-380 COMP PLAN UPDATE	.00	6,180.00	5,000.00	(1,180.00)	123.6
TOTAL PC/BOA	3,169.63	40,698.31	41,600.00	901.69	97.8
<u>BOARD OF TRUSTEES</u>					
10-413-142 WORKERS' COMPENSATION	.00	485.00	400.00	(85.00)	121.3
10-413-143 BOT COMPENSATION	867.60	7,966.15	.00	(7,966.15)	.0
10-413-211 OFFICE/MEETING SUPPLIES	151.38	4,151.52	5,000.00	848.48	83.0
10-413-215 ELECTIONS	.00	.00	2,500.00	2,500.00	.0
10-413-316 DUES/MEMBERSHIPS	.00	16,589.00	18,000.00	1,411.00	92.2
10-413-370 TRAINING/TRAVEL	.00	303.50	7,500.00	7,196.50	4.1
10-413-460 LONG RANGE/MISC	.00	.00	500.00	500.00	.0
10-413-461 APPRECIATION PROGRAM	.00	211.69	9,000.00	8,788.31	2.4
10-413-462 COMPUTER EQUIPMENT	.00	663.23	2,500.00	1,836.77	26.5
10-413-463 WATER QUALITY ISSUES	.00	.00	.00	.00	.0
10-413-465 COMPUTER SOFTWARE	31.98	733.82	1,200.00	466.18	61.2
10-413-728 MISCELLANEOUS DONATIONS	.00	15,000.00	13,750.00	(1,250.00)	109.1
10-413-843 ROCKY MTN REP THEATRE	.00	1,350.00	1,350.00	.00	100.0
10-413-859 GRAND FOUNDATION	.00	51,500.00	50,000.00	(1,500.00)	103.0
10-413-870 BOARD CONTINGENCY	250.00	3,317.00	250.00	(3,067.00)	1326.8
TOTAL BOARD OF TRUSTEES	1,300.96	102,270.91	111,950.00	9,679.09	91.4

TOWN OF GRAND LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>GREENWAYS COMMITTEE</u>					
10-414-211 GENERAL SUPPLIES	.00	14,325.04	10,334.00	(3,991.04)	138.6
10-414-238 TREES/SHRUBS/PLANTINGS	.00	3,280.78	10,334.00	7,053.22	31.8
10-414-241 ARBOR DAY SUPPLIES	.00	368.52	250.00	(118.52)	147.4
10-414-319 CONTRACT LABOR	.00	52,266.00	48,000.00	(4,266.00)	108.9
10-414-726 MISCELLANEOUS SERVICES	.00	.00	.00	.00	.0
10-414-870 CONTINGENCY	.00	.00	.00	.00	.0
TOTAL GREENWAYS COMMITTEE	.00	70,240.34	68,918.00	(1,322.34)	101.9

TOWN OF GRAND LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>ADMINISTRATION</u>					
10-415-100	34,109.51	374,960.43	378,347.00	3,386.57	99.1
10-415-103	85.80	1,946.46	500.00	(1,446.46)	389.3
10-415-105	.00	8,000.00	7,000.00	(1,000.00)	114.3
10-415-110	.00	.00	.00	.00	.0
10-415-130	.00	.00	1,925.00	1,925.00	.0
10-415-132	3,077.46	35,232.75	30,268.00	(4,964.75)	116.4
10-415-133	3,314.44	36,873.35	81,120.00	44,246.65	45.5
10-415-134	550.00	6,325.00	6,600.00	275.00	95.8
10-415-135	5,503.11	64,006.24	66,000.00	1,993.76	97.0
10-415-136	(106.35)	13,451.04	8,400.00	(5,051.04)	160.1
10-415-141	(56.49)	(261.09)	1,135.00	1,396.09	(23.0)
10-415-142	.00	8,408.20	3,600.00	(4,808.20)	233.6
10-415-143	2,262.88	25,635.35	23,457.00	(2,178.35)	109.3
10-415-144	695.57	7,985.36	5,486.00	(2,499.36)	145.6
10-415-145	29.18	29.18	(1,703.00)	(1,732.18)	1.7
10-415-211	775.04	10,412.01	8,000.00	(2,412.01)	130.2
10-415-215	15,691.72	32,253.38	22,000.00	(10,253.38)	146.6
10-415-220	7,019.53	7,622.14	7,000.00	(622.14)	108.9
10-415-226	.00	2,249.00	3,000.00	751.00	75.0
10-415-231	73.28	1,225.73	1,200.00	(25.73)	102.1
10-415-232	41.55	4,130.50	1,000.00	(3,130.50)	413.1
10-415-233	109.81	2,113.38	2,500.00	386.62	84.5
10-415-237	.00	9,800.00	11,000.00	1,200.00	89.1
10-415-238	.00	1,183.07	1,500.00	316.93	78.9
10-415-311	576.13	5,177.39	5,000.00	(177.39)	103.6
10-415-312	2,892.19	40,689.61	50,000.00	9,310.39	81.4
10-415-314	.00	781.77	5,000.00	4,218.23	15.6
10-415-316	.00	2,168.75	1,650.00	(518.75)	131.4
10-415-318	.00	.00	.00	.00	.0
10-415-319	.00	2,411.97	3,200.00	788.03	75.4
10-415-330	172.60	878.03	1,500.00	621.97	58.5
10-415-341	653.02	5,977.81	4,000.00	(1,977.81)	149.5
10-415-342	.00	1,279.20	1,000.00	(279.20)	127.9
10-415-343	.00	1,333.00	1,200.00	(133.00)	111.1
10-415-344	1,009.33	10,165.82	7,500.00	(2,665.82)	135.5
10-415-345	900.29	4,804.08	6,000.00	1,195.92	80.1
10-415-346	.00	3,445.00	800.00	(2,645.00)	430.6
10-415-347	.00	305.00	.00	(305.00)	.0
10-415-351	3,315.75	47,494.20	30,000.00	(17,494.20)	158.3
10-415-352	.00	8,950.00	8,500.00	(450.00)	105.3
10-415-353	.00	.00	500.00	500.00	.0
10-415-355	260.00	1,560.00	10,000.00	8,440.00	15.6
10-415-370	518.01	16,986.75	13,000.00	(3,986.75)	130.7
10-415-371	.00	2,450.88	15,000.00	12,549.12	16.3
10-415-385	.00	.00	40,000.00	40,000.00	.0
10-415-386	.00	.00	10,000.00	10,000.00	.0
10-415-387	.00	.00	.00	.00	.0
10-415-393	.00	.00	250.00	250.00	.0
10-415-394	.00	.00	1,000.00	1,000.00	.0
10-415-513	.00	32,006.05	27,000.00	(5,006.05)	118.5
10-415-514	355.20	910.12	400.00	(510.12)	227.5
10-415-560	44.85	7,947.26	9,000.00	1,052.74	88.3

TOWN OF GRAND LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
10-415-721 CHAMBER SERVICE AGREEMENT	.00	35,232.00	35,232.00	.00	100.0
10-415-722 BLC FEE REMITTANCE	.00	38,000.00	38,000.00	.00	100.0
10-415-723 VISITOR CENTER REPAIRS & MAINT	.00	536.25	1,500.00	963.75	35.8
10-415-724 NRL VC OP	.00	30,000.00	30,000.00	.00	100.0
10-415-800 ATTAINABLE HOUSING EXPENSES	.00	15,339.36	12,000.00	(3,339.36)	127.8
10-415-870 CONTINGENCY - GENERAL ADMIN	.00	21,018.15	11,000.00	(10,018.15)	191.1
10-415-875 MARKETING CONTINGENCY	.00	.00	.00	.00	.0
10-415-880 CHAMBER PUBLIC RELATIONS	.00	10,000.00	10,000.00	.00	100.0
10-415-885 TOWN EVENTS	.00	11,000.00	12,500.00	1,500.00	88.0
10-415-886 MSOB EXPENSES	.00	.00	.00	.00	.0
10-415-887 CONTINENTAL DIVIDE TRAIL	.00	404.47	2,500.00	2,095.53	16.2
TOTAL ADMINISTRATION	83,873.41	1,012,834.40	1,073,567.00	60,732.60	94.3
 ECONOMIC DEVELOPMENT GRANTS					
10-416-100 TRAIL GROOMERS	30,000.00	30,000.00	30,000.00	.00	100.0
10-416-250 HEADWATERS TRAIL ASSOC- HTA	.00	5,000.00	5,000.00	.00	100.0
10-416-260 GRAND ART COUNCIL	.00	.00	.00	.00	.0
10-416-261 CREATIVE DISTRICT	.00	100,000.00	100,000.00	.00	100.0
TOTAL ECONOMIC DEVELOPMENT GRANTS	30,000.00	135,000.00	135,000.00	.00	100.0
 PUBLIC SAFETY					
10-421-100 GROSS WAGES - PUBLIC SAFETY	.00	.00	.00	.00	.0
10-421-105 BONUS	.00	.00	.00	.00	.0
10-421-110 GROSS WAGES-PUBLIC SAFETY PT	.00	.00	.00	.00	.0
10-421-130 GLC MEMBERSHIP BENEFIT	.00	.00	.00	.00	.0
10-421-131 LONGEVITY BENEFIT	.00	.00	.00	.00	.0
10-421-132 ICMA TOWN PAID BENEFIT	.00	.00	.00	.00	.0
10-421-133 HEALTH/DENTAL-EMPLOYEE	.00	.00	.00	.00	.0
10-421-135 DEP HEALTH/DENTAL	.00	.00	.00	.00	.0
10-421-136 MEDICAL BENEFIT	.00	.00	.00	.00	.0
10-421-141 UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.0
10-421-142 WORKERS' COMPENSATION	.00	.00	.00	.00	.0
10-421-143 SOCIAL SECURITY MATCH	.00	.00	.00	.00	.0
10-421-144 MEDICARE MATCH	.00	.00	.00	.00	.0
10-421-314 DISPATCH OPERATIONS	.00	20,858.00	20,858.00	.00	100.0
10-421-339 SHERIFF'S CONTRACT	.00	257,000.00	257,000.00	.00	100.0
10-421-340 SPECIAL EVENT SECURITY	.00	.00	.00	.00	.0
TOTAL PUBLIC SAFETY	.00	277,858.00	277,858.00	.00	100.0

TOWN OF GRAND LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>PUBLIC WORKS</u>					
10-431-100 GROSS WAGES - PUBLIC WORKS	56,008.94	415,536.24	345,630.00	(69,906.24)	120.2
10-431-103 OT/COMP TIME BUYOUT	779.38	22,198.23	40,000.00	17,801.77	55.5
10-431-105 BONUS	.00	6,500.00	5,000.00	(1,500.00)	130.0
10-431-111 ON CALL PAY	1,750.00	16,900.00	10,350.00	(6,550.00)	163.3
10-431-130 GLC MEMBERSHIP BENEFIT	.00	.00	.00	.00	.0
10-431-131 LONGEVITY	.00	.00	.00	.00	.0
10-431-132 ICMA TOWN PAID BENEFIT	2,680.31	20,054.02	20,000.00	(54.02)	100.3
10-431-133 HEALTH/DENTAL-EMPLOYEE	7,113.47	84,317.94	70,720.00	(13,597.94)	119.2
10-431-135 DEP HEALTH/DENTAL	4,020.24	47,264.54	48,240.00	975.46	98.0
10-431-136 MEDICAL BENEFIT ALLOWANCE	467.09	5,239.32	4,800.00	(439.32)	109.2
10-431-141 UNEMPLOYMENT INSURANCE	50.19	603.09	1,157.00	553.91	52.1
10-431-142 WORKERS' COMPENSATION	.00	20,411.00	35,000.00	14,589.00	58.3
10-431-143 SOCIAL SECURITY MATCH	3,877.35	30,984.92	23,909.00	(7,075.92)	129.6
10-431-144 MEDICARE MATCH	906.81	7,246.60	5,592.00	(1,654.60)	129.6
10-431-145 FAMILI BENEFIT PW	42.81	42.81	.00	(42.81)	.0
10-431-222 GENERAL SUPPLIES	597.38	5,009.08	7,000.00	1,990.92	71.6
10-431-224 SAFETY SUPPLIES	.00	8,976.31	7,000.00	(1,976.31)	128.2
10-431-226 VEHICLE SUPPLIES	476.75	2,741.71	4,000.00	1,258.29	68.5
10-431-227 SMALL TOOLS	.00	5,754.58	5,000.00	(754.58)	115.1
10-431-231 GAS/FUEL/LIQUIDS	2,184.08	31,559.62	30,000.00	(1,559.62)	105.2
10-431-232 VEHICLE MAINTENANCE	(17.00)	9,123.23	10,000.00	876.77	91.2
10-431-233 EQUIPMENT MAINTENANCE	5,401.55	37,696.67	25,000.00	(12,696.67)	150.8
10-431-235 TIRES/CHAINS	1,994.00	12,399.24	15,000.00	2,600.76	82.7
10-431-236 MISC. BRIDGE WORK	.00	.00	5,000.00	5,000.00	.0
10-431-237 BUILDING MAINTENANCE	82.62	4,611.00	6,000.00	1,389.00	76.9
10-431-238 STREET LIGHT MAINTENANCE	.00	2,644.63	3,000.00	355.37	88.2
10-431-239 MISCELLANEOUS MAINTENANCE	.00	.00	2,500.00	2,500.00	.0
10-431-242 ROAD MAINTENANCE	.00	146,260.45	150,000.00	3,739.55	97.5
10-431-245 BOARDWALK MAINTENANCE	.00	1,890.06	.00	(1,890.06)	.0
10-431-253 TREE REMOVAL	.00	.00	5,000.00	5,000.00	.0
10-431-254 TREE SPRAYING	.00	2,972.00	4,000.00	1,028.00	74.3
10-431-255 STORMWATER FILTER MAINTENANCE	.00	32.00	20,000.00	19,968.00	.2
10-431-256 EV STATION MAINTENANCE	.00	.00	.00	.00	.0
10-431-312 COMPUTER SERVICES	105.96	1,778.40	3,000.00	1,221.60	59.3
10-431-314 ADS/BID NOTICES	.00	.00	2,000.00	2,000.00	.0
10-431-317 UNIFORM ALLOWANCE	325.00	3,925.00	2,940.00	(985.00)	133.5
10-431-318 TRASH/RECYCLE SERVICES	919.80	19,430.90	12,000.00	(7,430.90)	161.9
10-431-319 MISC. PURCHASED SERVICES	95.00	1,489.71	2,500.00	1,010.29	59.6
10-431-341 ELECTRIC UTILITY	2,008.14	13,945.23	12,000.00	(1,945.23)	116.2
10-431-343 WATER UTILITY	.00	588.00	700.00	112.00	84.0
10-431-344 TELEPHONE/INTERNET UTILITY	560.80	6,427.60	6,000.00	(427.60)	107.1
10-431-345 NATURAL GAS UTILITY	1,378.08	6,525.63	5,000.00	(1,525.63)	130.5
10-431-349 STREET LIGHT ELECTRIC UTILITY	.00	5,799.53	20,000.00	14,200.47	29.0
10-431-354 ENGINEERING/SURVEYING SERVICES	.00	.00	5,000.00	5,000.00	.0
10-431-370 TRAINING/TRAVEL	(1,701.60)	10,283.76	5,000.00	(5,283.76)	205.7
10-431-399 EQUIP RENTAL	205.00	6,385.00	5,000.00	(1,385.00)	127.7
10-431-400 WINTER LIGHTS	.00	39,250.00	50,000.00	10,750.00	78.5
10-431-870 CONTINGENCY- PUBLIC WORKS	.00	.00	.00	.00	.0
TOTAL PUBLIC WORKS	92,312.15	1,064,798.05	1,040,038.00	(24,760.05)	102.4

TOWN OF GRAND LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>GRAND LAKE CENTER EXPENDITURES</u>					
10-450-100 GROSS WAGES - GL CENTER	12,937.12	147,874.09	121,086.00	(26,788.09)	122.1
10-450-103 OT/COMP TIME BUYOUT	75.60	207.90	.00	(207.90)	.0
10-450-105 BONUS	.00	2,000.00	2,000.00	.00	100.0
10-450-110 GROSS WAGES-GLC PT/SEASONAL	.00	.00	20,800.00	20,800.00	.0
10-450-130 GLC MEMBERSHIP BENEFIT	.00	.00	770.00	770.00	.0
10-450-132 ICMA TOWN PAID BENEFIT	803.34	8,948.17	11,351.00	2,402.83	78.8
10-450-133 HEALTH/DENTAL-EMPLOYEE	2,867.77	34,542.52	32,953.00	(1,589.52)	104.8
10-450-135 DEP. HEALTH/DENTAL	1,035.00	12,420.00	12,420.00	.00	100.0
10-450-136 MEDICAL BENEFIT ALLOWANCE	188.25	1,850.06	2,400.00	549.94	77.1
10-450-141 UNEMPLOYMENT INSURANCE	7.09	203.56	426.00	222.44	47.8
10-450-142 WORKERS' COMPENSATION	.00	3,499.80	3,000.00	(499.80)	116.7
10-450-143 SOCIAL SECURITY MATCH	729.49	8,306.15	8,797.00	490.85	94.4
10-450-144 MEDICARE MATCH	164.37	1,873.90	2,057.00	183.10	91.1
10-450-145 FAMILI BENEFIT (GLC)	.00	.00	.00	.00	.0
10-450-211 GEN OFFICE SUPPLIES	.69	895.39	1,500.00	604.61	59.7
10-450-220 GENERAL OPERATING SUPPLIES	72.53	3,977.52	3,000.00	(977.52)	132.6
10-450-226 OFFICE EQUIP LEASE	82.32	905.52	1,200.00	294.48	75.5
10-450-233 NO LONGER USOFFICE EQUIP MAINT	46.79	408.89	600.00	191.11	68.2
10-450-234 SIGNAGE	.00	.00	.00	.00	.0
10-450-235 FITNESS EQUIP MAINT	.00	2,015.00	1,500.00	(515.00)	134.3
10-450-236 MINOR/MISC EQUIPMENT	.00	1,775.57	1,000.00	(775.57)	177.6
10-450-237 BUILDING MAINTENANCE	8,603.32	41,780.64	35,000.00	(6,780.64)	119.4
10-450-238 MINOR/MISC FURNISHINGS	.00	1,695.87	2,000.00	304.13	84.8
10-450-239 MINOR INFRASTRUCTURE MAINT	.00	.00	2,000.00	2,000.00	.0
10-450-250 BACKFLOW MAINTENANCE	.00	225.00	600.00	375.00	37.5
10-450-252 RESALE SUPPLIES	.00	.00	.00	.00	.0
10-450-312 COMPUTER SERVICES	3,707.29	12,764.93	3,000.00	(9,764.93)	425.5
10-450-317 UNIFORM ALLOWANCE	.00	.00	.00	.00	.0
10-450-318 TRASH/RECYCLE SERVICES	.00	50.00	.00	(50.00)	.0
10-450-320 MARKETING	717.68	7,667.68	5,000.00	(2,667.68)	153.4
10-450-341 ELECTRIC UTILITY	1,088.01	11,754.69	15,000.00	3,245.31	78.4
10-450-342 SEWER UTILITY	.00	4,511.64	4,600.00	88.36	98.1
10-450-343 WATER UTILITY	.00	1,246.00	1,200.00	(46.00)	103.8
10-450-344 TELEPHONE/INTERNET/TV UTILITY	942.73	6,681.82	7,500.00	818.18	89.1
10-450-345 NATURAL GAS UTILITY	1,825.00	7,315.21	15,000.00	7,684.79	48.8
10-450-346 DO NOT USE COPIER LEASE & MAIN	.00	.00	.00	.00	.0
10-450-350 MAINTENANCE AGREEMENT	.00	.00	4,758.00	4,758.00	.0
10-450-351 LEGAL SERVICES	.00	.00	.00	.00	.0
10-450-352 AUDIT	.00	1,100.00	1,100.00	.00	100.0
10-450-355 PURCHASED PROFESSIONAL SERV.	.00	1,569.75	1,500.00	(69.75)	104.7
10-450-360 GLC SALES TAX	.00	.00	.00	.00	.0
10-450-361 GL OVER/SHORT CASH	.00	.00	.00	.00	.0
10-450-370 TRAINING/TRAVEL	.00	192.00	300.00	108.00	64.0
10-450-400 GOLF SIMULATOR EXPENSE	.00	810.00	3,000.00	2,190.00	27.0
10-450-513 PROPERTY/CASUALTY INSURANCE	.00	10,142.06	10,000.00	(142.06)	101.4
10-450-755 EXERCISE EQUIPMENT	556.48	3,546.10	4,000.00	453.90	88.7
10-450-869 SUMMER CAMP	.00	30,509.48	30,000.00	(509.48)	101.7
10-450-870 CONTINGENCY - GL CENTER	46.40	645.43	.00	(645.43)	.0
10-450-871 GLC EVENT EXPENSES	.00	.00	.00	.00	.0
TOTAL GRAND LAKE CENTER EXPENDITUR	36,497.27	375,912.34	372,418.00	(3,494.34)	100.9

TOWN OF GRAND LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>PARKS</u>					
10-452-100	.00	.00	50,776.00	50,776.00	.0
10-452-103	.00	.00	.00	.00	.0
10-452-105	.00	.00	.00	.00	.0
10-452-130	.00	.00	.00	.00	.0
10-452-131	.00	.00	.00	.00	.0
10-452-132	.00	.00	4,062.00	4,062.00	.0
10-452-133	.00	.00	12,480.00	12,480.00	.0
10-452-135	.00	.00	4,397.00	4,397.00	.0
10-452-136	.00	.00	1,013.00	1,013.00	.0
10-452-141	.00	.00	152.00	152.00	.0
10-452-142	.00	.00	2,700.00	2,700.00	.0
10-452-143	.00	.00	3,148.00	3,148.00	.0
10-452-144	.00	.00	736.00	736.00	.0
10-452-145	.00	.00	.00	.00	.0
10-452-220	946.28	29,102.42	35,000.00	5,897.58	83.2
10-452-221	.00	.00	.00	.00	.0
10-452-226	.00	3,982.73	5,000.00	1,017.27	79.7
10-452-227	.00	4,877.85	2,500.00	(2,377.85)	195.1
10-452-232	.00	22.99	2,500.00	2,477.01	.9
10-452-233	10,531.91	14,231.23	2,500.00	(11,731.23)	569.3
10-452-234	.00	316.23	2,500.00	2,183.77	12.7
10-452-235	.00	.00	7,000.00	7,000.00	.0
10-452-236	.00	1,387.50	5,000.00	3,612.50	27.8
10-452-237	2,295.77	50,229.21	55,000.00	4,770.79	91.3
10-452-238	.00	1,581.90	25,000.00	23,418.10	6.3
10-452-239	.00	430.33	5,000.00	4,569.67	8.6
10-452-243	.00	5,761.66	5,000.00	(761.66)	115.2
10-452-244	.00	.00	4,000.00	4,000.00	.0
10-452-248	.00	7,036.48	4,000.00	(3,036.48)	175.9
10-452-250	.00	2,290.77	3,000.00	709.23	76.4
10-452-317	.00	.00	660.00	660.00	.0
10-452-319	400.00	4,750.00	3,000.00	(1,750.00)	158.3
10-452-341	821.72	9,402.29	6,500.00	(2,902.29)	144.7
10-452-342	.00	424.35	540.00	115.65	78.6
10-452-343	.00	13,605.05	13,000.00	(605.05)	104.7
10-452-345	982.20	5,137.89	4,000.00	(1,137.89)	128.5
10-452-399	.00	3,085.00	5,600.00	2,515.00	55.1
10-452-400	.00	.00	.00	.00	.0
10-452-450	33.97	19,963.98	10,000.00	(9,963.98)	199.6
10-452-870	.00	.00	.00	.00	.0
10-452-961	354.82	354.82	.00	(354.82)	.0
TOTAL PARKS	16,366.67	177,974.68	285,764.00	107,789.32	62.3
<u>DEPARTMENT 460</u>					
10-460-750	.00	.00	.00	.00	.0
TOTAL DEPARTMENT 460	.00	.00	.00	.00	.0

TOWN OF GRAND LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>ADMIN CERTIFICATE OF PARTICIPA</u>					
10-815-982 LAND ACQUISITION - PRINCIPAL	90,000.00	90,000.00	90,000.00	.00	100.0
10-815-983 LAND ACQUISITION-INTEREST	19,806.60	39,613.20	39,615.00	1.80	100.0
TOTAL ADMIN CERTIFICATE OF PARTICIPA	109,806.60	129,613.20	129,615.00	1.80	100.0
<u>PUBLIC WORKS DEBT SERVICE</u>					
10-831-500 CAPITAL EQUIP LEASE PRINCIPAL	.00	.00	.00	.00	.0
10-831-510 CAPITAL EQUIP LEASE INTEREST	.00	.00	.00	.00	.0
TOTAL PUBLIC WORKS DEBT SERVICE	.00	.00	.00	.00	.0
<u>ADMIN CAPITAL</u>					
10-915-922 ADMIN CAPITAL EXPENDITURES	.00	.00	.00	.00	.0
10-915-923 TOWN HALL CAPITAL OUTLAY	.00	23,743.04	25,000.00	1,256.96	95.0
10-915-950 SPACE TO CREATE EXPENDITURES	.00	.00	.00	.00	.0
10-915-986 REPLACEMENT VEHICLE	.00	.00	.00	.00	.0
TOTAL ADMIN CAPITAL	.00	23,743.04	25,000.00	1,256.96	95.0
<u>PUBLIC WORKS CAPITAL</u>					
10-931-910 CAPITAL EQUIPMENT PURCHASE	.00	122,652.16	120,000.00	(2,652.16)	102.2
10-931-911 CAPITALIZED EQUIPMENT REPAIR	.00	.00	.00	.00	.0
10-931-921 PAVING	5,619.00	42,510.52	100,000.00	57,489.48	42.5
10-931-922 DRAINAGE	672.63	43,050.40	50,000.00	6,949.60	86.1
10-931-923 TOWN SHOP CAPITAL OUTLAY	.00	.00	.00	.00	.0
10-931-972 BRIDGE MAINT.	.00	.00	.00	.00	.0
10-931-973 PUBLIC WAY FINDING SIGNS	.00	.00	5,000.00	5,000.00	.0
10-931-974 STREETScape PROJECT FUNDING	.00	.00	.00	.00	.0
TOTAL PUBLIC WORKS CAPITAL	6,291.63	208,213.08	275,000.00	66,786.92	75.7
<u>PARKS CAPITAL</u>					
10-952-500 DOCK IMPROVEMENTS	.00	132,134.67	160,516.00	28,381.33	82.3
10-952-600 COMMUNITY HOUSE UPGRADES EXPEN	.00	.00	.00	.00	.0
10-952-970 LAND PURCHASE	.00	.00	.00	.00	.0
10-952-971 PARK IMPROVEMENTS	1,240.00	35,009.00	250,000.00	214,991.00	14.0
10-952-972 BOARDWALKS	.00	.00	.00	.00	.0
10-952-995 LAKEFRONT IMPROVEMENTS	.00	.00	.00	.00	.0
10-952-996 REVITALIZING MAIN STREET EXP	.00	.00	.00	.00	.0
TOTAL PARKS CAPITAL	1,240.00	167,143.67	410,516.00	243,372.33	40.7

TOWN OF GRAND LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
TOTAL FUND EXPENDITURES	380,858.32	3,786,561.22	4,255,244.00	468,682.78	89.0
NET REVENUE OVER EXPENDITURES	(130,672.26)	225,150.89	(634,663.00)	(859,813.89)	35.5

TOWN OF GRAND LAKE
BALANCE SHEET
DECEMBER 31, 2023

WATER FUND

ASSETS

20-100000	CASH IN COMBINED CASH FUND	517,862.68	
20-101000	US BANK	.00	
20-102000	CSAFE	70,781.53	
20-109100	COLOTRUST	1,634,675.11	
20-117000	ACCTS RECEIVABLE/WATER SALES	13,662.00	
20-117099	ACCTS RECEIVABLE-OTHER	.00	
20-117500	ACCOUNTS RECIVABLE - AR	1,973.60	
20-118000	ASSET - LAND	2,270.00	
20-119000	ASSET - DISTRIBUTION SYSTEM	2,831,627.28	
20-122000	ASSET-TREATMENT FACILITY	145,465.94	
20-124000	ASSET - WELLS	109,870.82	
20-125000	ASSET-TANK RESERVOIR	1,466,565.72	
20-126000	ASSET-EQUIPMENT	412,890.69	
20-127000	ASSET-METERS/INSTL IN PROGRESS	.00	
20-128000	ASSET-CONSTRUCTION IN PROGRESS	.00	
20-129000	ACCUM. DEPRECIATION/ALL PRPRTY	(2,987,265.55)	
20-133000	ASSET/BLDG-TOWN HALL	26,934.62	
20-135000	DUE FROM GENERAL FUND	.00	
20-136000	DUE FROM MARINA FUND	.00	
20-143100	PREPAID EXPENSES	.00	
		4,247,314.44	

TOTAL ASSETS

LIABILITIES AND EQUITY

LIABILITIES

20-200000	ACCOUNTS PAYABLE GENERAL	3,511.35	
20-201001	DWRP PAYABLE-PRINCIPAL	1,257,945.86	
20-217100	SOCIAL SECURITY PAYABLE	(.01)	
20-217200	FEDERAL W/H PAYABLE	.00	
20-217300	STATE TAX W/H PAYABLE	.00	
20-217400	MEDICARE WITHHOLDING	.01	
20-217500	SUTA PAYABLE	.00	
20-217600	WC PAYABLE	.00	
20-218100	HEALTH/DENTAL/VISION	.00	
20-219100	FLEX MEDICAL	.00	
20-219200	MEDICAL BENEFIT PAYABLE	.00	
20-220000	ICMA W/H PAYABLE	.00	
20-221000	ICMA LOAN PAYABLE	.00	
20-221001	ICMA/ROTH IRA	.00	
20-222000	DEFERRED REVENUE-PREPAID FEES	11,072.73	
20-223000	ACCRUED VACATION PAYABLE	42,387.57	
20-231000	DUE TO G.F. FROM WATER FUND	.00	
		1,314,917.51	

TOTAL LIABILITIES

FUND EQUITY

20-275000	UNAPPROP. RETAINED EARNINGS	(956,177.74)	
20-281000	CIP RESERVE	1,526,004.00	
20-287000	CONTRIBUTED CAPITAL EQUITY	2,215,142.08	

TOWN OF GRAND LAKE
BALANCE SHEET
DECEMBER 31, 2023

WATER FUND

UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD	<u>133,435.82</u>	
BALANCE - CURRENT DATE		<u>133,435.82</u>
TOTAL FUND EQUITY		<u>2,918,404.16</u>
TOTAL LIABILITIES AND EQUITY		<u><u>4,233,321.67</u></u>

TOWN OF GRAND LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2023

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	%
<u>WATER REVENUES</u>					
20-344-100 WATER SALES	(168.03)	682,591.09	675,000.00	(7,591.09)	101.1
20-344-105 HP NET METER REVENUE	.00	.00	.00	.00	.0
20-344-110 TAP FEES - CAPITAL	(26,000.00)	110,500.00	32,500.00	(78,000.00)	340.0
20-344-120 RESALE METERS INCOME	1,029.60	6,148.80	3,000.00	(3,148.80)	205.0
20-344-140 INTEREST REVENUE	8,037.40	79,220.88	10,000.00	(69,220.88)	792.2
20-344-150 SALE/TRADE-IN OF ASSETS	.00	.00	.00	.00	.0
20-344-160 MISC. REVENUES	.00	785.39	.00	(785.39)	.0
20-344-190 BULK WATER PERMITS	30.00	656.00	500.00	(156.00)	131.2
20-344-200 CAPITAL LEASE PROCEEDS	.00	.00	.00	.00	.0
20-344-260 REIMBURSEMENT INCOME	.00	.00	.00	.00	.0
TOTAL WATER REVENUES	(17,071.03)	879,902.16	721,000.00	(158,902.16)	122.0
TOTAL FUND REVENUE	(17,071.03)	879,902.16	721,000.00	(158,902.16)	122.0

TOWN OF GRAND LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2023

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET		UNEXPENDED	%
<u>WATER OPERATIONS</u>						
20-430-100	31,834.75	309,176.46	303,342.00	(	5,834.46)	101.9
20-430-103	363.44	1,157.37	5,000.00		3,842.63	23.2
20-430-105	.00	3,000.00	2,500.00	(	500.00)	120.0
20-430-110	.00	.00	.00		.00	.0
20-430-111	1,750.00	17,950.00	13,000.00	(	4,950.00)	138.1
20-430-119	.00	.00	.00		.00	.0
20-430-130	.00	.00	.00		.00	.0
20-430-132	765.44	7,948.73	20,960.00		13,011.27	37.9
20-430-133	4,579.05	58,749.37	46,800.00	(	11,949.37)	125.5
20-430-135	449.96	5,399.52	5,400.00		.48	100.0
20-430-136	132.52	3,985.26	3,600.00	(	385.26)	110.7
20-430-141	56.89	901.34	786.00	(	115.34)	114.7
20-430-142	.00	13,384.00	21,000.00		7,616.00	63.7
20-430-143	2,158.45	21,071.67	16,244.00	(	4,827.67)	129.7
20-430-144	372.25	3,337.70	3,799.00		461.30	87.9
20-430-145	.00	.00	.00		.00	.0
20-430-210	.00	634.52	1,500.00		865.48	42.3
20-430-211	.00	1,319.32	22,000.00		20,680.68	6.0
20-430-215	411.50	5,786.00	7,000.00		1,214.00	82.7
20-430-220	.00	.00	2,500.00		2,500.00	.0
20-430-221	1,996.51	18,813.64	13,000.00	(	5,813.64)	144.7
20-430-222	.00	2,002.85	1,500.00	(	502.85)	133.5
20-430-223	146.45	356.13	600.00		243.87	59.4
20-430-225	.00	.00	500.00		500.00	.0
20-430-227	.00	426.11	600.00		173.89	71.0
20-430-228	.00	335.75	1,000.00		664.25	33.6
20-430-229	.00	36.99	100.00		63.01	37.0
20-430-231	985.69	4,474.28	2,500.00	(	1,974.28)	179.0
20-430-232	.00	4,459.48	2,500.00	(	1,959.48)	178.4
20-430-233	.00	95.80	5,000.00		4,904.20	1.9
20-430-234	372.73	2,220.77	3,000.00		779.23	74.0
20-430-235	.00	.00	1,200.00		1,200.00	.0
20-430-237	26.37	108.24	1,000.00		891.76	10.8
20-430-238	12,513.06	25,425.57	25,000.00	(	425.57)	101.7
20-430-239	.00	15.07	150.00		134.93	10.1
20-430-240	.00	.00	3,000.00		3,000.00	.0
20-430-241	.00	1,470.00	2,500.00		1,030.00	58.8
20-430-251	.00	.00	150.00		150.00	.0
20-430-252	.00	10,529.38	.00	(	10,529.38)	.0
20-430-253	.00	.00	11,000.00		11,000.00	.0
20-430-310	.00	.00	.00		.00	.0
20-430-311	.00	1,000.00	1,500.00		500.00	66.7
20-430-314	.00	589.56	300.00	(	289.56)	196.5
20-430-316	.00	665.00	500.00	(	165.00)	133.0
20-430-317	100.00	1,250.00	3,900.00		2,650.00	32.1
20-430-318	.00	1,037.50	3,000.00		1,962.50	34.6
20-430-319	.00	213.00	100.00	(	113.00)	213.0
20-430-320	85.00	1,020.00	1,000.00	(	20.00)	102.0
20-430-321	1,212.39	15,827.35	12,000.00	(	3,827.35)	131.9
20-430-330	138.62	461.10	700.00		238.90	65.9
20-430-341	2,449.83	31,279.29	23,000.00	(	8,279.29)	136.0
20-430-344	298.33	2,768.94	2,500.00	(	268.94)	110.8

TOWN OF GRAND LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2023

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
20-430-345 NATURAL GAS UTILITY	1,105.93	6,497.91	7,000.00	502.09	92.8
20-430-347 INTERNET SERVICE	.00	.00	.00	.00	.0
20-430-351 LEGAL SERVICES	.00	.00	600.00	600.00	.0
20-430-352 AUDIT	.00	3,000.00	3,000.00	.00	100.0
20-430-354 SYSTEM ANALYSIS/ENG & SURVEY	.00	402.50	5,000.00	4,597.50	8.1
20-430-355 STATE FEES	.00	310.00	.00	(310.00)	.0
20-430-370 TRAINING/TRAVEL	429.99	1,074.42	2,000.00	925.58	53.7
20-430-513 PROPERTY/CASUALTY INSURANCE	.00	16,398.52	17,000.00	601.48	96.5
20-430-514 POSITION BONDS	107.00	214.20	100.00	(114.20)	214.2
20-430-700 DEPRECIATION RESERVE	.00	.00	.00	.00	.0
20-430-870 CONTINGENCY-OPERATIONS	.00	.00	1,000.00	1,000.00	.0
TOTAL WATER OPERATIONS	64,842.15	608,580.61	633,931.00	25,350.39	96.0
 <u>WATER DEBT SERVICE</u>					
20-830-640 DWRP LOAN - PRINCIPAL	.00	69,977.29	69,977.00	(.29)	100.0
20-830-645 DWRP LOAN - INTEREST	.00	24,810.77	24,811.00	.23	100.0
TOTAL WATER DEBT SERVICE	.00	94,788.06	94,788.00	(.06)	100.0
 <u>WATER CAPITAL</u>					
20-930-994 SYSTEM UPGRADES	.00	.00	.00	.00	.0
20-930-995 CAPITAL CONTINGENCY	.00	.00	.00	.00	.0
20-930-997 CAPITAL DIRECT PURCHASE	.00	43,097.67	48,000.00	4,902.33	89.8
20-930-999 CONTRA CAPITAL OUTLAY	.00	.00	.00	.00	.0
TOTAL WATER CAPITAL	.00	43,097.67	48,000.00	4,902.33	89.8
 <u>DEPARTMENT 931</u>					
20-931-999 CONTRA DEBT SERVICE	.00	.00	.00	.00	.0
TOTAL DEPARTMENT 931	.00	.00	.00	.00	.0
 TOTAL FUND EXPENDITURES	 64,842.15	 746,466.34	 776,719.00	 30,252.66	 96.1
 NET REVENUE OVER EXPENDITURES	 (81,913.18)	 133,435.82	 (55,719.00)	 (189,154.82)	 239.5

TOWN OF GRAND LAKE
BALANCE SHEET
DECEMBER 31, 2023

MARINA FUND

ASSETS

40-100000	CASH IN COMBINED CASH FUND	340,144.87	
40-109100	COLOTRUST	446,071.97	
40-116000	PETTY CASH	.00	
40-117000	ACCOUNTS RECEIVABLE	.00	
40-117500	ACCOUNTS RECIVABLE - AR	.00	
40-118000	ASSET - BOATS	532,371.71	
40-118500	ASSET - BOATS-IN PROGRESS	.00	
40-119000	ASSET - OTHER	7,480.69	
40-123000	DUE TO MARINA FROM GF	.00	
40-129000	ACCUM DEPRECIATION/ALL PROP	(286,613.21)	
40-143100	PREPAID EXPENSES	.00	
	TOTAL ASSETS		1,039,456.03

LIABILITIES AND EQUITY

LIABILITIES

40-200000	ACCOUNTS PAYABLE GENERAL	37.57	
40-217000	WAGES PAYABLE	.00	
40-217100	SOCIAL SECURITY PAYABLE	.00	
40-217200	FEDERAL W/H PAYABLE	.00	
40-217300	STATE TAX W/H PAYABLE	.00	
40-217400	MEDICARE WITHHOLDING	.00	
40-217500	SUTA PAYABLE	.00	
40-217600	WC PAYABLE	.00	
40-218100	HEALTH/DENTAL/VISION	.00	
40-219100	FLEX MEDICAL	.00	
40-219200	MEDICAL BENEFIT PAYABLE	.00	
40-220000	ICMA W/H PAYABLE	.00	
40-221000	ICMA LOAN PAYABLE	.00	
40-221001	ICMA/ROTH IRA	.00	
40-223000	ACCRUED VACATION PAYABLE	2,073.34	
40-231000	DUE TO GF FROM MARINA	.00	
40-232000	DUE TO WATER FROM MARINA	.00	
	TOTAL LIABILITIES		2,110.91

FUND EQUITY

40-275000	UNAPPROP. RETAINED EARNINGS	1,031,998.57	
	UNAPPROPRIATED FUND BALANCE:		
	REVENUE OVER EXPENDITURES - YTD	505.42	
	BALANCE - CURRENT DATE	505.42	
	TOTAL FUND EQUITY		1,032,503.99
	TOTAL LIABILITIES AND EQUITY		1,034,614.90

TOWN OF GRAND LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2023

MARINA FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	%
<u>MARINA REVENUES</u>					
40-344-113 RENTALS (NON-TAXABLE)	.00	344,460.01	300,000.00	(44,460.01)	114.8
40-344-115 TOURS	.00	74,150.01	55,000.00	(19,150.01)	134.8
40-344-120 BUILDING SPACE RENTAL	.00	2,508.66	3,584.00	1,075.34	70.0
40-344-145 KAYAK SLIP RENTAL	.00	4,554.33	3,600.00	(954.33)	126.5
40-344-155 SUP SLIP RENTAL	.00	4,600.00	900.00	(3,700.00)	511.1
40-344-160 MISC REVENUE	.00	.00	.00	.00	.0
40-344-170 INTEREST EARNED	2,103.46	22,628.63	4,000.00	(18,628.63)	565.7
40-344-180 BOAT DAMAGE	.00	.00	1,000.00	1,000.00	.0
40-344-200 SALE OF ASSETS	.00	.00	.00	.00	.0
40-344-220 CONTRIBUTED SERVICES	.00	.00	.00	.00	.0
TOTAL MARINA REVENUES	2,103.46	452,901.64	368,084.00	(84,817.64)	123.0
TOTAL FUND REVENUE	2,103.46	452,901.64	368,084.00	(84,817.64)	123.0

TOWN OF GRAND LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2023

MARINA FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET		UNEXPENDED	%
<u>MARINA OPERATIONS</u>						
40-460-100	4,284.68	73,859.56	71,500.00	(	2,359.56)	103.3
40-460-103	18.84	6,871.52	1,500.00	(	5,371.52)	458.1
40-460-105	.00	4,050.00	1,000.00	(	3,050.00)	405.0
40-460-110	1,695.54	102,701.99	130,000.00		27,298.01	79.0
40-460-119	.00	.00	.00		.00	.0
40-460-130	.00	.00	.00		.00	.0
40-460-132	.00	.00	5,720.00		5,720.00	.0
40-460-133	1,645.29	19,812.89	17,000.00	(	2,812.89)	116.6
40-460-135	.00	.00	.00		.00	.0
40-460-136	.00	2,445.30	1,200.00	(	1,245.30)	203.8
40-460-141	9.50	739.33	609.00	(	130.33)	121.4
40-460-142	.00	12,447.00	20,000.00		7,553.00	62.2
40-460-143	370.94	11,558.66	12,586.00		1,027.34	91.8
40-460-144	86.74	2,703.18	2,944.00		240.82	91.8
40-460-211	12.49	1,010.20	600.00	(	410.20)	168.4
40-460-214	.00	86.47	500.00		413.53	17.3
40-460-222	.00	3,169.22	2,500.00	(	669.22)	126.8
40-460-223	.00	549.90	2,000.00		1,450.10	27.5
40-460-227	.00	1,551.15	500.00	(	1,051.15)	310.2
40-460-231	.00	10,095.90	10,000.00	(	95.90)	101.0
40-460-232	.00	62.37	500.00		437.63	12.5
40-460-233	23,883.51	30,391.91	15,000.00	(	15,391.91)	202.6
40-460-237	7,722.43	12,491.51	2,000.00	(	10,491.51)	624.6
40-460-301	.00	.00	.00		.00	.0
40-460-312	446.93	4,547.85	2,000.00	(	2,547.85)	227.4
40-460-314	.00	474.00	2,000.00		1,526.00	23.7
40-460-316	.00	325.00	275.00	(	50.00)	118.2
40-460-317	.00	552.03	1,000.00		447.97	55.2
40-460-318	.00	89.60	300.00		210.40	29.9
40-460-320	.00	682.50	500.00	(	182.50)	136.5
40-460-330	179.00	13,021.85	7,500.00	(	5,521.85)	173.6
40-460-341	46.03	633.44	800.00		166.56	79.2
40-460-342	.00	492.00	575.00		83.00	85.6
40-460-343	.00	882.00	588.00	(	294.00)	150.0
40-460-344	276.98	4,316.10	1,200.00	(	3,116.10)	359.7
40-460-350	.00	71.24	900.00		828.76	7.9
40-460-351	833.25	833.25	100.00	(	733.25)	833.3
40-460-355	.00	939.00	500.00	(	439.00)	187.8
40-460-360	.00	.00	.00		.00	.0
40-460-361	.00	.00	.00		.00	.0
40-460-370	.00	458.46	500.00		41.54	91.7
40-460-510	.00	.00	.00		.00	.0
40-460-512	.00	1,500.00	1,500.00		.00	100.0
40-460-513	.00	3,553.52	4,500.00		946.48	79.0
40-460-514	46.40	92.84	300.00		207.16	31.0
40-460-515	.00	.00	.00		.00	.0
40-460-516	.00	.00	1.00		1.00	.0
40-460-700	.00	.00	.00		.00	.0
40-460-750	.00	97,000.00	91,000.00	(	6,000.00)	106.6
40-460-870	.00	.00	6,000.00		6,000.00	.0
40-460-880	.00	.00	.00		.00	.0

TOWN OF GRAND LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2023

MARINA FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
TOTAL MARINA OPERATIONS	41,558.55	427,062.74	419,698.00	(7,364.74)	101.8
<u>MARINA CAPITAL</u>					
40-960-610 CAPITAL EQUIPMENT	.00	.00	.00	.00	.0
40-960-750 CAPITAL CONTRIBS (INTERFUND)	.00	.00	.00	.00	.0
40-960-995 FACILITIES IMPROVEMENTS	.00	25,333.48	80,000.00	54,666.52	31.7
40-960-999 CONTRA CAPITAL OUTLAY	.00	.00	.00	.00	.0
TOTAL MARINA CAPITAL	.00	25,333.48	80,000.00	54,666.52	31.7
TOTAL FUND EXPENDITURES	41,558.55	452,396.22	499,698.00	47,301.78	90.5
NET REVENUE OVER EXPENDITURES	(39,455.09)	505.42	(131,614.00)	(132,119.42)	.4

TOWN OF GRAND LAKE
BALANCE SHEET
DECEMBER 31, 2023

PAY-AS-YOU-THROW FUND

<u>ASSETS</u>			
50-100000	CASH IN COMBINED CASH FUND	200,106.05	
50-116000	PETTY CASH	50.00	
50-117000	ACCOUNTS RECEIVABLE	.00	
50-117500	ACCOUNTS RECIVABLE - AR	6,768.14	
50-127000	ASSET - BAG INVENTORY	6,018.83	
50-143100	PREPAID EXPENSES	.00	
	TOTAL ASSETS		212,943.02
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
50-200000	ACCOUNTS PAYABLE GENERAL	.00	
50-223100	PREPAID ACCOUNTS	.00	
50-231000	DUE TO G.F. FROM PAYT	.00	
	TOTAL LIABILITIES		.00
<u>FUND EQUITY</u>			
50-275000	UNAPPROP. RETAINED EARNINGS	177,155.32	
	UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD	35,787.70	
	BALANCE - CURRENT DATE	35,787.70	
	TOTAL FUND EQUITY		212,943.02
	TOTAL LIABILITIES AND EQUITY		212,943.02

TOWN OF GRAND LAKE
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2023

PAY-AS-YOU-THROW FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	%
<u>PAYT REVENUES</u>					
50-344-110 PAYT BAGS: DIRECT SALES (T)	107.00	1,915.00	4,000.00	2,085.00	47.9
50-344-115 PAYT BAGS: VENDOR PUR (NT)	3,900.00	68,700.00	75,000.00	6,300.00	91.6
50-344-140 INTEREST REVENUE	.00	.00	300.00	300.00	.0
TOTAL PAYT REVENUES	4,007.00	70,615.00	79,300.00	8,685.00	89.1
TOTAL FUND REVENUE	4,007.00	70,615.00	79,300.00	8,685.00	89.1

TOWN OF GRAND LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2023

PAY-AS-YOU-THROW FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>PAYT OPERATIONS</u>					
50-470-200 PAYT BAGS FOR RESALE	.00	3,850.38	2,300.00	(1,550.38)	167.4
50-470-250 PAYT COGS - BAGS	.00	.00	6,500.00	6,500.00	.0
50-470-300 DUMPSTER SERVICE	1,660.06	28,908.75	30,000.00	1,091.25	96.4
50-470-301 RECYCLING CONTRIBUTION	.00	1,375.00	1,500.00	125.00	91.7
50-470-305 RECYCLING PROGRAM	.00	.00	5,000.00	5,000.00	.0
50-470-310 SITE LEASE	.00	.00	1.00	1.00	.0
50-470-312 COMPUTER SERVICES	.00	.00	450.00	450.00	.0
50-470-315 SITE MAINTENANCE	.00	48.96	25,000.00	24,951.04	.2
50-470-320 BUSINESS LICENSE	.00	.00	165.00	165.00	.0
50-470-350 SALES TAX	.00	194.21	700.00	505.79	27.7
50-470-512 AUDIT	.00	450.00	450.00	.00	100.0
50-470-870 CONTINGENCY	.00	.00	.00	.00	.0
TOTAL PAYT OPERATIONS	1,660.06	34,827.30	72,066.00	37,238.70	48.3
<u>PAYT CAPITAL</u>					
50-970-751 SITE IMPROVEMENTS	.00	.00	20,000.00	20,000.00	.0
TOTAL PAYT CAPITAL	.00	.00	20,000.00	20,000.00	.0
TOTAL FUND EXPENDITURES	1,660.06	34,827.30	92,066.00	57,238.70	37.8
NET REVENUE OVER EXPENDITURES	2,346.94	35,787.70	(12,766.00)	(48,553.70)	280.3

TOWN OF GRAND LAKE
BALANCE SHEET
DECEMBER 31, 2023

CAPITAL IMPROVEMENT FUND

<u>ASSETS</u>			
90-100000	CASH IN COMBINED CASH FUND	60,933.48	
90-109100	COLOTRUST	764,900.42	
90-117000	ACCOUNTS RECEIVABLE	57,615.08	
90-117500	ACCOUNTS RECIVABLE - AR	.00	
		883,448.98	
	TOTAL ASSETS		883,448.98
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
90-200000	ACCOUNTS PAYABLE GENERAL	.00	
		.00	
	TOTAL LIABILITIES		.00
<u>FUND EQUITY</u>			
90-270000	SURPLUS FUND	280,500.00	
90-275000	RETAINED EARNINGS - PRIOR	473,734.75	
	UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD	129,214.23	
		129,214.23	
	BALANCE - CURRENT DATE		129,214.23
	TOTAL FUND EQUITY		883,448.98
	TOTAL LIABILITIES AND EQUITY		883,448.98

TOWN OF GRAND LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2023

CAPITAL IMPROVEMENT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	%
<u>CIF REVENUES</u>					
90-344-110 SALES & USE TAX 1%	39,996.31	637,558.78	584,250.00	(53,308.78)	109.1
90-344-140 INTEREST REVENUES	3,606.87	41,656.68	6,000.00	(35,656.68)	694.3
90-344-160 MISC REVENUE	.00	.00	.00	.00	.0
90-344-310 CO TREE GRANT	.00	.00	.00	.00	.0
90-344-910 DOLA 2017 TIER II PHASE 1	.00	.00	.00	.00	.0
90-344-920 DOLA 2017 TIER II PHASE 2	.00	.00	.00	.00	.0
TOTAL CIF REVENUES	43,603.18	679,215.46	590,250.00	(88,965.46)	115.1
 <u>CIF OTHER REVENUES</u>					
90-391-360 TXFR IN FROM WATER ENTERPRISE	.00	.00	.00	.00	.0
TOTAL CIF OTHER REVENUES	.00	.00	.00	.00	.0
TOTAL FUND REVENUE	43,603.18	679,215.46	590,250.00	(88,965.46)	115.1

TOWN OF GRAND LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2023

CAPITAL IMPROVEMENT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>CAP IMP FUND OPERATIONS</u>					
90-431-870 CONTINGENCY	.00	275.00	300.00	25.00	91.7
90-431-999 TABOR REQ'D EMERGENCY RESERVE	.00	.00	.00	.00	.0
TOTAL CAP IMP FUND OPERATIONS	.00	275.00	300.00	25.00	91.7
<u>CIF EXPENSES</u>					
90-444-300 EV EXPENSES	.00	.00	.00	.00	.0
90-444-310 COLORADO TREE COALITION EXPENS	.00	.00	.00	.00	.0
TOTAL CIF EXPENSES	.00	.00	.00	.00	.0
<u>CAP IMP FUND DEBT SERVICE</u>					
90-831-471 SALES TAX BONDS - PRINCIPAL	.00	120,000.00	120,000.00	.00	100.0
90-831-472 SALES TAX BONDS - INTEREST	.00	157,050.00	157,050.00	.00	100.0
TOTAL CAP IMP FUND DEBT SERVICE	.00	277,050.00	277,050.00	.00	100.0
<u>CAP IMP FUND CAPITAL</u>					
90-931-200 CAPITAL PAVEMENT	.00	266,790.64	263,000.00	(3,790.64)	101.4
90-931-201 CAPITAL BOARDWALKS	.00	5,885.59	50,000.00	44,114.41	11.8
90-931-202 GREENBELT MAINTENANCE	.00	.00	.00	.00	.0
90-931-203 CAPITAL PROFESSIONAL SERVICES	.00	.00	.00	.00	.0
90-931-204 CAPITAL MAINTANCE	.00	.00	.00	.00	.0
90-931-910 STREETScape	.00	.00	.00	.00	.0
90-931-912 STREETScape-MAINTENANCE	.00	.00	.00	.00	.0
90-931-915 STREETScape PLAN/PROJECT MAN	.00	.00	.00	.00	.0
90-931-916 STREETScape- BELOW GROUND	.00	.00	.00	.00	.0
90-931-917 STREETScape-ABOVE GROUND	.00	.00	.00	.00	.0
90-931-918 STREETScape- MISC.	.00	.00	.00	.00	.0
90-931-919 STREETScape-LANDSCAPING	.00	.00	.00	.00	.0
TOTAL CAP IMP FUND CAPITAL	.00	272,676.23	313,000.00	40,323.77	87.1
TOTAL FUND EXPENDITURES	.00	550,001.23	590,350.00	40,348.77	93.2
NET REVENUE OVER EXPENDITURES	43,603.18	129,214.23	(100.00)	(129,314.23)	12921

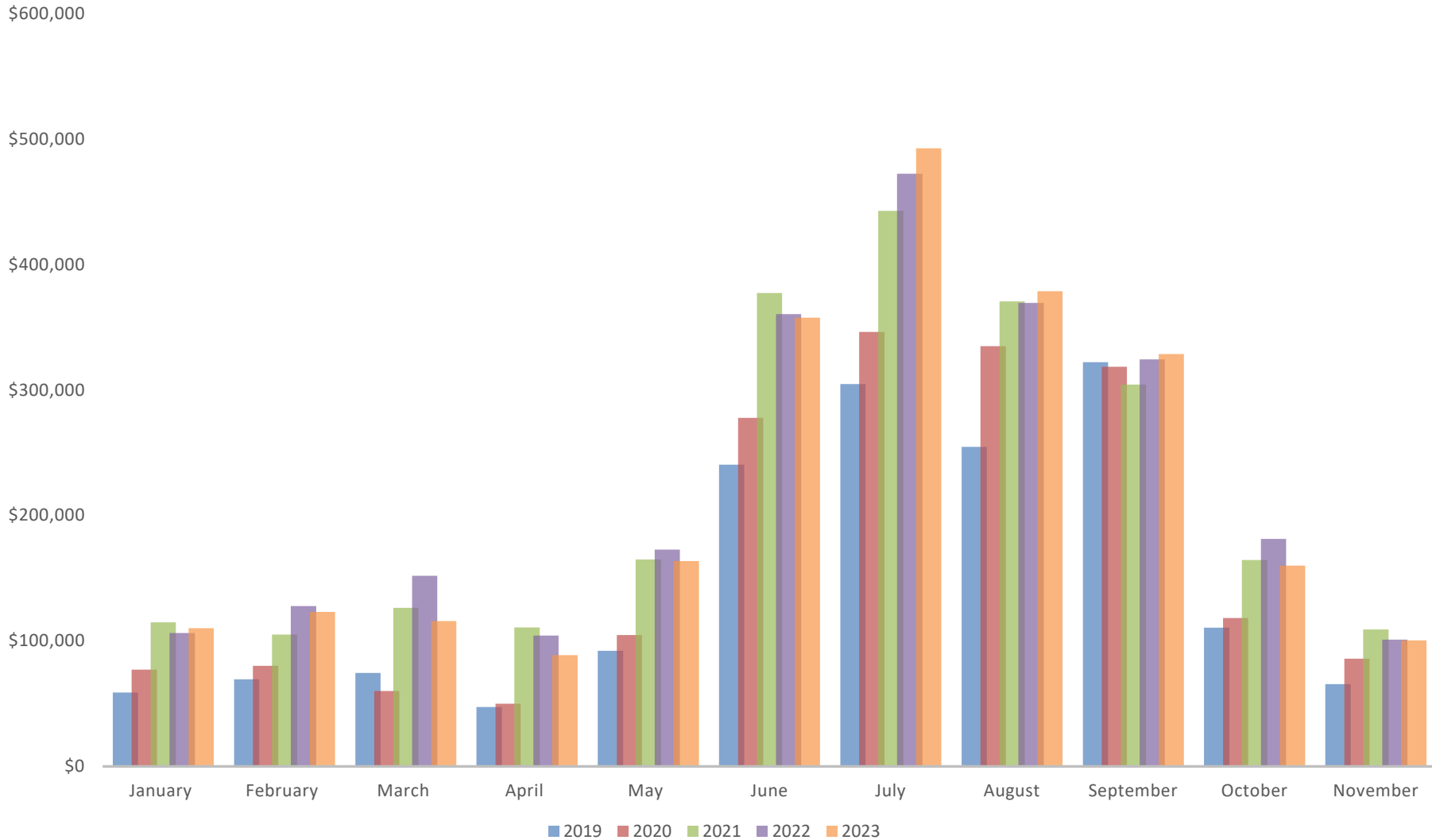
**4% SALES TAX CASH FLOW REPORT:
TOWN OF GRAND LAKE
FISCAL YEAR 2023**

Sales Month	2023	2022	2021	2020	2019
January	\$110,248	\$106,350	\$114,888	\$77,149	\$58,933
February	\$123,072	\$127,918	\$105,125	\$80,166	\$69,478
March	\$115,936	\$151,941	\$126,469	\$60,184	\$74,443
April	\$88,692	\$104,344	\$110,867	\$49,912	\$47,378
May	\$163,725	\$172,788	\$164,901	\$104,689	\$92,138
June	\$357,780	\$360,464	\$377,346	\$277,913	\$240,589
July	\$492,768	\$472,409	\$442,768	\$346,264	\$304,721
August	\$378,782	\$369,399	\$370,626	\$335,005	\$254,709
September	\$328,788	\$324,475	\$304,337	\$318,513	\$322,285
October	\$159,985	\$181,308	\$164,428	\$118,313	\$110,559
November	\$100,490	\$100,997	\$109,224	\$85,868	\$65,583
December		\$129,464	\$132,476	\$125,334	\$95,751

YEAR TO DATE CASH FLOW COMPARISON

	Year to Date Total	Percent of Budget	Percent change from previous Year to Date	Dollar change from previous Year to Date	Budgeted Amount
2023	\$2,420,265	103.52%	-2.11%	\$ (52,126.73)	\$2,337,968
2022	\$2,472,392	100.46%	3.41%	\$ 81,412.96	\$2,461,018
2021	\$2,390,979	137.27%	28.96%	\$ 537,001.54	\$1,741,825
2020	\$1,853,977	111.74%	12.99%	\$ 213,160.70	\$1,659,230
2019	\$1,640,817	117.29%	555.72%	\$ 1,390,584.58	\$1,398,967

4% SALES TAX CASH FLOW 2023 YTD through November



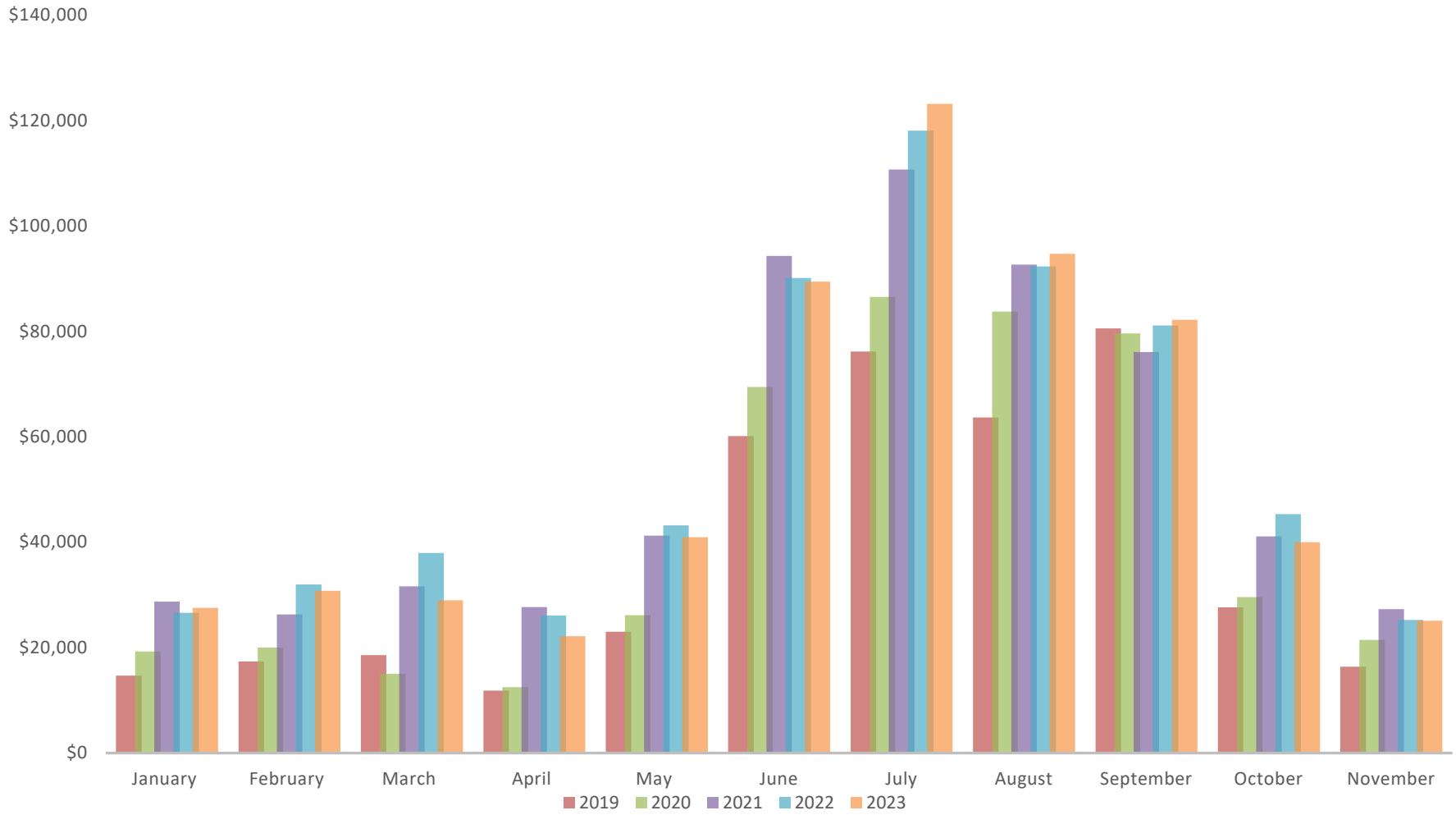
**1% SALES TAX CASH FLOW REPORT:
TOWN OF GRAND LAKE
FISCAL YEAR 2023**

Sales Month	2023	2022	2021	2020	2019
January	\$27,562	\$26,587	\$28,722	\$19,287	\$14,712
February	\$30,768	\$31,979	\$26,281	\$20,042	\$17,367
March	\$28,984	\$37,985	\$31,617	\$15,046	\$18,583
April	\$22,173	\$26,086	\$27,717	\$12,478	\$11,844
May	\$40,931	\$43,197	\$41,225	\$26,172	\$23,035
June	\$89,445	\$90,116	\$94,336	\$69,478	\$60,147
July	\$123,192	\$118,102	\$110,692	\$86,566	\$76,180
August	\$94,695	\$92,350	\$92,656	\$83,751	\$63,677
September	\$82,197	\$81,119	\$76,084	\$79,628	\$80,571
October	\$39,996	\$45,327	\$41,107	\$29,578	\$27,640
November	\$25,122	\$25,249	\$27,306	\$21,467	\$16,396
December		\$32,366	\$33,119	\$31,333	\$23,938

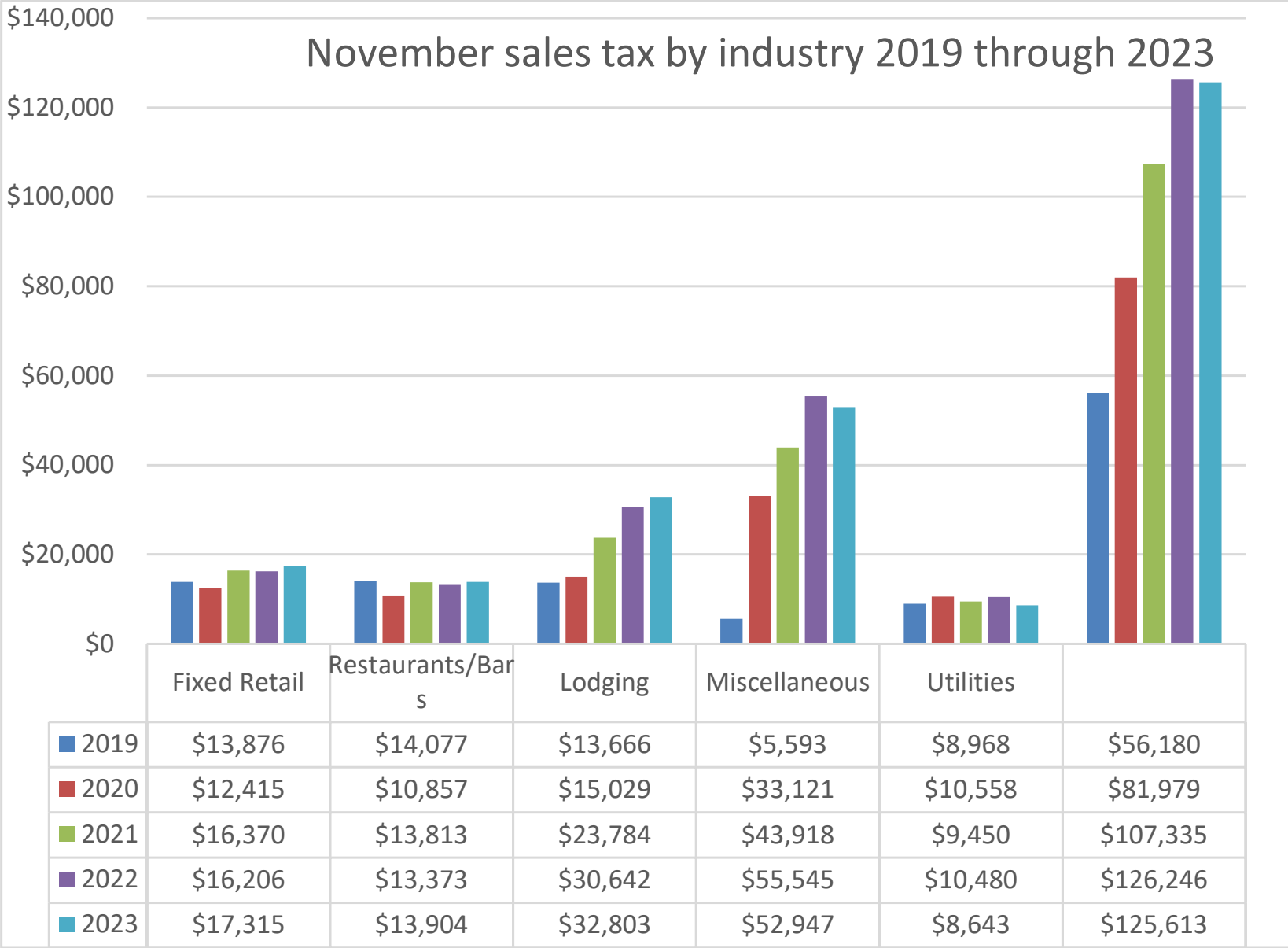
YEAR TO DATE CASH FLOW COMPARISON

	Year to Date Total	Percent of Budget	Percent change from previous Year to Date	Dollar change from previous Year to Date	Budgeted Amount
2023	\$605,066	103.56%	-2.11%	\$ (13,032)	\$584,250.00
2022	\$618,098	100.46%	3.41%	\$ 20,353	\$615,252.00
2021	\$597,745	137.41%	28.96%	\$ 134,250	\$435,000.00
2020	\$463,494	104.01%	13.01%	\$ 53,342	\$445,635.00
2019	\$410,152	115.25%	41.67%	\$ 410,152	\$355,882.00

1% SALES TAX CASH FLOW 2023 YTD through November

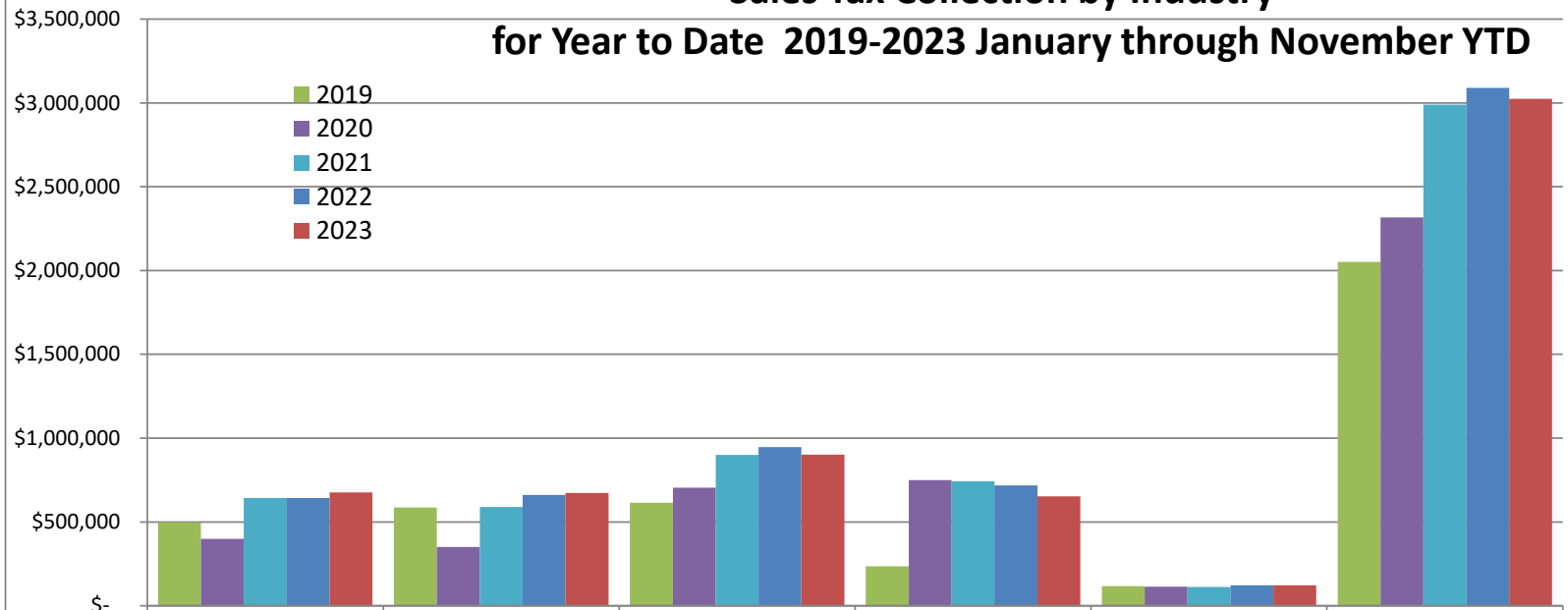


November sales tax by industry 2019 through 2023



TOWN OF GRAND LAKE Sales Tax Collection by Industry

for Year to Date 2019-2023 January through November YTD



	Fixed Retail	Restaurants/Bars	Lodging	Miscellaneous	Utilities	Total Year To Date
2019	\$498,281	\$586,200	\$614,165	\$235,445	\$116,881	\$2,050,969
2020	\$399,525	\$350,541	\$704,975	\$749,266	\$113,168	\$2,317,472
2021	\$643,688	\$589,894	\$899,145	\$743,570	\$112,613	\$2,988,905
2022	\$642,787	\$661,710	\$946,558	\$717,311	\$122,142	\$3,090,491
2023	\$675,747	\$673,356	\$900,970	\$652,515	\$122,753	\$3,025,334