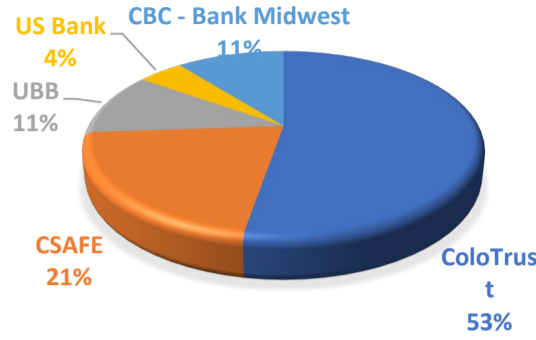




Town of Grand Lake
May 2023 Financial

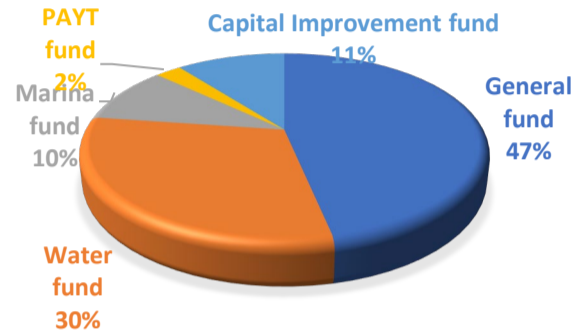
Town of Grand Lake Bank Cash Balances

ColoTrust	\$3,735,050.00
CSAFE	\$1,502,442.12
UBB	\$776,840.72
US Bank	\$319,328.16
CBC - Bank Midwest	\$753,854.97
TOTAL	\$7,087,515.97



FUND CASH BALANCES

General fund	\$ 3,287,099.76
Water fund	\$ 2,146,686.27
Marina fund	\$ 686,463.99
PAYT fund	\$ 176,933.28
Capital Improvement fund	\$ 740,865.18
TOTAL	\$ 7,038,048.48



COMMITTED FUNDS

Parking Fee-In-Lieu	\$ -
Cemetery Funds	\$ 106,393.09
Conservation Trust Funds	\$ 41,595.02
Attainable Housing Fund	\$ 249,183.48
Emergency Reserves	\$ 80,400.00
TOTAL	\$ 477,571.59 balances are adjusted at year end

LIABILITIES over \$50K

Certificate of Participation	\$ 1,389,937.00
Drinking Water Revolving Fund	\$ 1,223,131.29
Sales Tax Bonds	\$ 3,335,000.00
TOTAL	\$ 5,948,068.29

Grand Lake Center

	May YTD 2023	YTD 2022	YTD 2021
Rental Fees	\$ 8,170.00	\$ 16,403.75	\$ 25,859.00
Memberships	\$ 36,282.00	\$ 62,778.00	\$ 51,251.03
Rec Fees	\$ 6,537.50	\$ 14,104.50	\$ 7,837.00
Donations	\$ 784.00	\$ 6,121.28	\$ 1,650.00
Other	\$ 290.00	\$ 415.00	\$ 101.00
Revenue Total	\$ 52,063.50	\$ 99,822.53	\$ 86,698.03
Expenses	\$ 175,452.62	\$ 305,214.73	\$ 236,502.03

Town of Grand Lake Pre Pairs and Transfer for May 2023

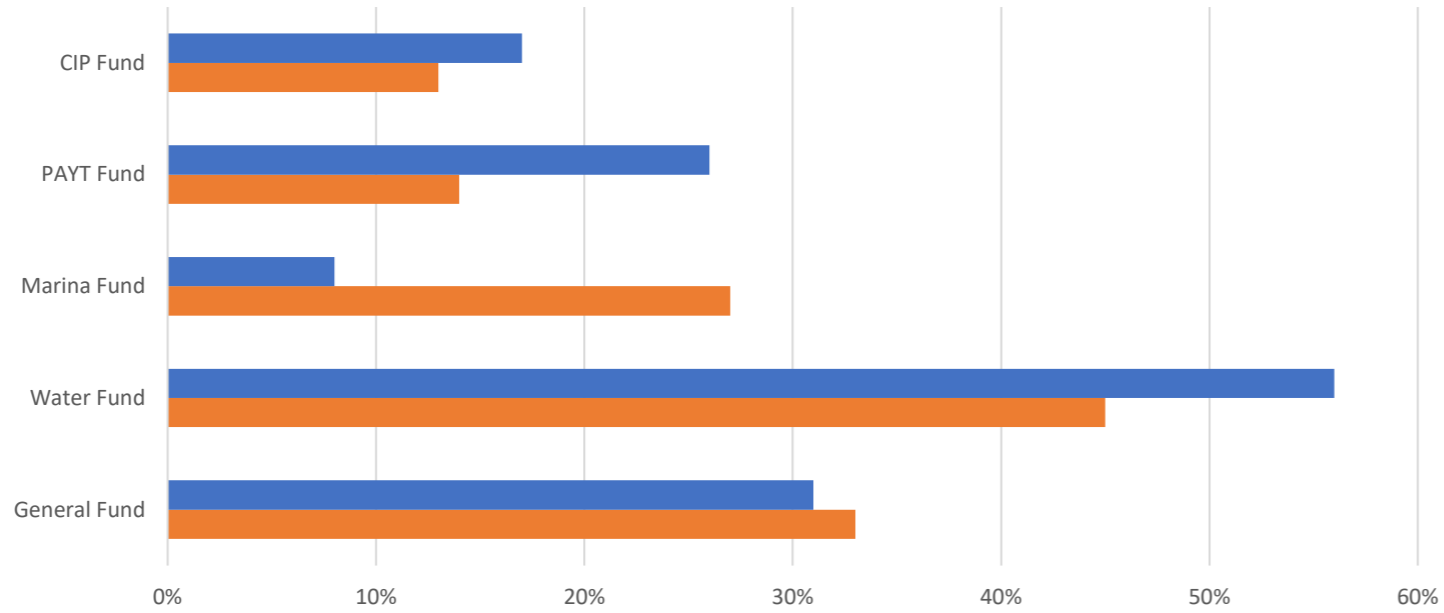
Company	Date	Amount
Paychex Payroll	5/15/2023	\$ 37,157.30
Paychex Payroll Taxes	5/15/2023	\$ 14,044.06
ICMA Retirement	5/15/2023	\$ 6,073.10
Paychex Payroll	5/31/2023	\$ 37,358.37
Paychex Payroll Taxes	5/31/2023	\$ 14,731.39
ICMA Retirement	5/31/2023	\$ 6,103.25
Hartford life/AD&D Insurance	5/12/2023	\$ 185.15
Health Saving Reimbursement	5/1/2023	\$ 907.50
Health Saving Reimbursement	5/8/2023	\$ 969.37
Health Saving Reimbursement	5/16/2023	\$ 385.67
Health Saving Reimbursement	5/23/2023	\$ 1,676.64
Health Saving Reimbursement	5/30/2023	\$ 832.74
CEBT - Health ins	5/10/2023	\$ 31,924.61

Bank Transfers

From	To	Date	Amount
UBB Money Market	US Bank Payroll	5/2/2023	\$ 60,000.00
UBB Money Market	UBB Operating	5/8/2023	\$ 130,000.00
UBB Money Market	US Bank Payroll	5/18/2023	\$ 40,000.00
UBB Money Market	UBB Operating	5/18/2023	\$ 185,000.00
UBB Money Market	US Bank Payroll	5/30/2023	\$ 70,000.00

YTD through May 2023

Budget Summary by % by Fund



	General Fund	Water Fund	Marina Fund	PAYT Fund	CIP Fund
■ Revenue	31%	56%	8%	26%	17%
■ Expenditures	33%	45%	27%	14%	13%

■ Revenue ■ Expenditures

TOWN OF GRAND LAKE

GENERAL FUND
 STATEMENT OF REVENUES, EXPENDITURES
 BUDGET AND ACTUAL
 For the Month Ended May 2023- Unadjusted

Revenues	Original Budget	Actual Amounts	Variance with Budget - Positive (Negative)	%	Notes
Taxes					
Property Tax	\$ 396,973	\$ 262,949	\$ (134,024)	66.2	
Specific Ownership Tax	15,000	7,698	(7,302)	51.3	
General Sales Tax	2,337,968	349,256	(1,988,713)	14.9	Sales tax revenues run 2 months behind
Building Use Tax	25,000	11,466	(13,534)	45.9	Adjustments usually done at end of year
Motor Vehicle Use Tax	40,000	18,520	(21,480)	46.3	
Cigarette Tax	3,000	1,478	(1,522)	49.3	tax revenues run 2 months behind
Franchise Tax	75,000	35,906	(39,094)	47.9	Quarterly payments
Subtotal Taxes	2,892,941	687,271	(2,205,670)	23.8	
Licenses & Permits					
Business Licenses	30,000	7,447	(22,553)	24.8	annual event
Rental Licenses	50,000	63,338	13,338	126.7	annual event for STR license
Liquor License	3,750	6,589	2,839	175.7	
Other Licenses	3,175	1,391	(1,784)	43.8	sign, grading, animal, boardwalk permits
Subtotal Licenses & Permits	86,925	78,765	(8,160)	90.6	
Intergovernmental					
County Road and Bridge	9,520	2,343	(7,177)	24.6	Quarterly revenue
Grants	250,000	-	(250,000)	-	Creastve District and Marquee
Highway Users Tax	31,952	9,740	(22,212)	30.5	tax revenues run 2 months behind
Conservation Trust Fund	3,000	857	(2,143)	28.6	Quarterly revenue
Other Intergovernmental	1,000	-	(1,000)	-	State severance tax and federal mineral funds
Subtotal Intergovernmental	295,472	12,940	(282,532)	4.4	
Charges for Services					
Attainable Housing Fee	2,000	1,547	(453)	77.4	Part of the building application fees
Zoning and Subdivision Review	2,000	5,079	3,079	253.9	
Cemetery	12,000	2,000	(10,000)	16.7	Perpetual fees
Grand Lake Center	67,000	45,429	(21,572)	67.8	Memberships, rec fees, rental income
Other Charges for Services	17,000	4,608	(12,392)	27.1	EV charging rev and nightly rental app fee and fuel surcharges
Subtotal Charges for Services	100,000	58,662	(41,338)	58.7	
Fines and Forfeitures					
Other Fines and Forfeitures	1,500	160	(1,340)	10.7	Ordinances and parking fines
Fees and Leases					
Other Fees and Leases	2,500	1,250	(1,250)	50.0	Quarterly payment for Chamber rent
Net Investment Income					
Net Investment Income	10,000	44,610	34,610	446.1	interest income
Contributions					
Contributions	-	-	-	-	
Other Revenue					
Other Revenue	29,002	43,226	14,224	149.0	sale of vehicles & event fees
Capital Specific Revenue					
Capital Specific Revenue	202,241	202,241	-	100.0	Dock insurance funds
Total Revenues	\$ 3,620,581	\$ 1,129,125	\$ (2,491,456)	31.2	

TOWN OF GRAND LAKE

GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES
BUDGET AND ACTUAL
For the Month Ended May 2023- Unadjusted

	Original Budget	Actual Amounts	Variance with Budget - Positive (Negative)	%	
Expenditures					
Current:					
Boards and Committees					
Board of Trustees	\$ 111,950	76,665	\$ 35,285	68.5	Community grants and donations
Cemetery Committee	8,000	-	8,000	-	
Planning Commission & Board of A	41,600	11,776	29,824	28.3	Consultant & training
Greenways Committee	68,918	2,120	66,798	3.1	Town flowers, planters, Arbor day
Subtotal Boards and Committees	230,468	90,561	139,907	39.3	
Administration					
Personnel	613,838	242,752	371,086	39.5	wages and benefits
Supplies	40,000	12,867	27,133	32.2	office supplies
Repairs and Maintenance	17,200	3,203	13,997	18.6	
Purchased Services	66,350	23,278	43,072	35.1	postage, computer services, building maint
Utility Services	20,500	12,121	8,379	59.1	Water and Sewer are billed quarterly
Professional Services	49,000	34,402	14,598	70.2	Legal
Marketing	127,732	65,410	62,322	51.2	Quarterly contribution to Chamber and county treasure fee
Other	140,650	37,046	103,604	26.3	Quarterly property insurance
Subtotal Administration	1,075,270	431,079	644,191	40.1	
Economic Development Grants	135,000	105,000	30,000	77.8	Headwaters & Creative District - Trail Groomers is in Dec.
Public Safety					
Personnel	-	-	-	-	
Purchased Services	277,858	-	277,858	-	Dispatch and Sheriff annual contract
Subtotal Public Safety	277,858	-	277,858	-	
Public Works					
Personnel	611,953	279,907	332,046	45.7	Wages and benefits - Comp time payout
Supplies	23,000	5,004	17,996	21.8	
Repairs and Maintenance	275,500	50,235	225,265	18.2	
Purchased Services	22,440	5,593	16,847	24.9	
Utility Services	43,700	14,897	28,803	34.1	
Professional Services	50,000	11,875	38,125	23.8	Christmas Lights
Other	10,000	1,708	8,292	17.1	
Subtotal Public Works	\$ 1,036,593	\$ 369,220	\$ 667,373	35.6	

TOWN OF GRAND LAKE

GENERAL FUND
 STATEMENT OF REVENUES, EXPENDITURES
 BUDGET AND ACTUAL
 For the Month Ended May 2023- Unadjusted

Expenditures	Original Budget	Actual Amounts	with Budget - Positive (Negative)	%	
Grand Lake Center					
Personnel	\$ 218,605	\$ 97,805	\$ 120,800	44.7	Wages and benefits
Supplies	8,700	4,278	4,422	49.2	
Repairs and Maintenance	47,458	23,109	24,349	48.7	Freezer repair, replace boiler, pumps, lights. \$30K was budgeted for floor
Utility Services	43,300	14,521	28,779	33.5	
Professional Services	5,600	6,078	(478)	108.5	Computer Service
Other	49,300	7,408	41,892	15.0	Marketing, Training, Insurance
Subtotal Grand Lake Center	372,963	153,200	219,763	41.1	
Parks					
Personnel	79,692	-	79,692	-	Wages and benefits
Supplies	42,500	4,425	38,075	10.4	Cleaning and bathroom supplies
Repairs and Maintenance	129,760	6,821	122,939	5.3	
Utility Services	24,040	10,917	13,124	45.4	
Other	10,000	2,491	7,509	24.9	
Parks Capital	410,516	100,295	310,221	24.4	Dock Replacement
Subtotal Parks	696,508	124,949	571,559	17.9	
Capital Outlay	300,000	135,385	164,615	45.1	Sound System, PW equipment
Debt service					
Lease Principal	90,000	-	90,000	-	COP
Lease Interest	39,615	-	39,615	-	COP
Subtotal Debt Service	129,615	-	129,615	-	
Reserves	-	-	-	-	
Total Expenditures	4,254,275	1,409,393	2,844,882	33.1	
Net Balance*	(633,694)	(280,268)	353,426		

*Excess Revenues Over (Under) Expenditures

TOWN OF GRAND LAKE

CAPITAL IMPROVEMENT FUND
 SCHEDULE OF REVENUES, EXPENDITURES
 BUDGET AND ACTUAL
 For the Month Ended May 2023- Unadjusted

	Original Budget	Actual Amounts	Variance with Budget - Positive (Negative)	%	Notes
Revenues					
Taxes					
General Sales Tax	\$ 584,250	\$ 87,314	\$ (496,936)	14.9	tax revenues run 2 months behind
Subtotal Taxes	584,250	87,314	(496,936)	14.9	
Intergovernmental					
Grants	-	-	-	-	
Other Intergovernmental	-	-	-	-	
Subtotal Intergovernmental	-	-	-	-	
Other Revenue	-	-	-	-	
Net Investment Income	6,000	14,767	8,767	246.1	
Total Revenues	590,250	102,081	(488,169)	17.3	
Expenditures					
Grant Expenses	-	-	-	-	
Operations	300	-	(300)	-	
Capital Outlay	313,000	-	(313,000)	-	
Debt service					
Bond Principal	120,000	-	(120,000)		annual payment
Bond Interest	157,050	78,525	(78,525)	50.0	semi annual payments
Subtotal Debt Service	277,050	78,525	(198,525)	28.3	
Reserves	-	-	-	-	
Total Expenditures	590,350	78,525	(511,825)	13.3	
Net Balance*	(100)	23,556	23,656		

*Excess Revenues Over (Under) Expenditures

TOWN OF GRAND LAKE

WATER FUND
 SCHEDULE OF REVENUES, EXPENDITURES
 BUDGET AND ACTUAL
 For the Month Ended May 2023 - Unadjusted

	Original Budget	Actual Amounts	Variance with Budget - Positive (Negative)	%	Notes
Revenues					
Water Sales	\$ 675,000	\$ 333,164	\$ (341,836)	49.4	Billed quarterly (Jan, April, July, Oct)
Tap Fees	32,500	32,500	-	100.0	
Resale Meters	3,000	3,508	508	116.9	New meters purchased by owner
Bulk Water Permits	500	50	(450)	10.0	
Miscellaneous	-	-	-	-	
Sale of Assets	-	-	-	-	
Interest Income	10,000	33,035	23,035	330.4	
Reimbursement Income	-	-	-	-	
Capital Lease Proceeds	-	-	-	-	
Total Revenues	721,000	402,256	(318,744)	55.8	
Expenditures					
Personnel	396,089	172,397	(223,692)	43.5	Wages and Benefits - Down one employe
Office Supplies	33,000	1,683	(31,317)	5.1	
Operations Supplies	17,300	8,729	(8,571)	50.5	
Repairs and Maintenance	45,850	7,921	(37,929)	17.3	
Resale Supplies	6,150	8,028	1,878	130.5	water meters purchased
Purchased Services	23,000	8,297	(14,703)	36.1	
Utilities	32,500	17,472	(15,028)	53.8	Water and Sewer are billed quarterly
Professional Services	8,600	3,403	(5,198)	39.6	
Other Expenses	20,100	8,092	(12,008)	40.3	Quarterly property insurance
Water Capital	48,000	43,098	(4,902)	89.8	New truck
Debt Service-Principal	69,977	34,815	(35,162)	49.8	semi annual payments
Debt Service-Interest	24,811	12,579	(12,232)	50.7	semi annual payments
Total Expenditures	725,377	326,514	(398,863)	45.0	
Net Balance*	(4,377)	75,743	80,120		

TOWN OF GRAND LAKE

MARINA FUND
 SCHEDULE OF REVENUES, EXPENDITURES
 BUDGET AND ACTUAL
 For the Month Ended May 2023-Unadjusted

	Original Budget	Actual Amounts	Variance with Budget - Positive (Negative)	%	Notes
Revenues					
Marina Rentals	\$ 300,000	\$ 15,360	\$ (284,640)	5.1	
Tours	55,000	3,475	(51,525)	6.3	
Space Rentals	8,084	3,150	(4,934)	39.0	
Miscellaneous	1,000	-	(1,000)	-	
Interest Income	4,000	8,612	4,612	215.3	
Sale of Assets	-	-	-	-	
Total Revenues	368,084	30,597	(337,487)	8.3	
Expenditures					
Personnel	264,059	47,283	216,776	17.9	Wages and benefits
Office Supplies	1,100	531	569	48.3	
Operations Supplies	15,000	2,257	12,743		
Fireworks	45,000	60,000	(15,000)	15.0	Winter Carnival, 4th of July & Buffalo Days Fireworks
Repairs and Maintenance	17,500	3,022	14,478	17.3	
Permits and Fees	1,000	1	999	0.1	
Purchased Services	13,575	2,950	10,625	21.7	Computer service & office supplies
Utilities	3,163	2,585	578	81.7	Water and Sewer are billed quarterly
Professional Services	2,000	1,500	500	75.0	
Other Expenses	11,301	1,777	9,524	15.7	Insurance
Capital Outlay	80,000	-	80,000	-	Replace Wall
Total Expenditures	453,698	121,904	331,794	26.9	
Net Balance*	(85,614)	(91,308)	5,693		

TOWN OF GRAND LAKE

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

	Original Budget	Actual Amounts	Variance with Budget - Positive (Negative)	%	Notes
Revenues					
Bag Sales	\$ 79,000	\$ 20,637	\$ (58,363)	26.1	
Interest Income	\$ 300	-	(300)	-	adjusted at year end
Total Revenues	79,300	20,637	(58,663)	26.0	
Expenditures					
Operations Supplies	8,800	4,096	4,704	46.5	PAYT bags
Repairs and Maintenance	25,000	8	24,992	0.0	a year adjustment
Purchased Services	36,950	8,598	28,352	23.3	Dumpster service
Professional Services	450	450	-		
Other Expenses	866	-	866	-	
Capital Outlay	20,000	-	20,000	-	Move facility
Total Expenditures	92,066	13,152	78,914	14.3	
Net Balance*	(12,766)	7,485	(20,251)		

TOWN OF GRAND LAKE
 COMBINED CASH INVESTMENT
 MAY 31, 2023

COMBINED CASH ACCOUNTS

01-102000	USB CHECKING - PAYROLL	10,694.87
01-104000	2019 UBB MONEY MARKET	466,328.35
01-104500	2019 UBB CHKG - OPERATIONS	276,853.86
01-106000	RETURNED CHECK CLEARING ACCT	.00
01-106500	BANK MIDWEST / CCB	753,654.97
01-106700	OLD MIDWEST	.00
01-107500	UTILITY CASH CLEARING ACCT	(434.00)
01-107600	AR CASH CLEARING ACCT	.00
		1,507,098.05
01-100000	CASH ALLOCATED TO OTHER FUNDS	(1,507,098.05)
		.00
	TOTAL UNALLOCATED CASH	.00

CASH ALLOCATION RECONCILIATION

10	ALLOCATION TO GENERAL FUND	875,102.71
20	ALLOCATION TO WATER FUND	221,967.80
40	ALLOCATION TO MARINA FUND	253,883.81
50	ALLOCATION TO PAY-AS-YOU-THROW FUND	176,833.28
90	ALLOCATION TO CAPITAL IMPROVEMENT FUND	(20,689.55)
		1,507,098.05
	ALLOCATION FROM COMBINED CASH FUND - 01-100000	(1,507,098.05)
		.00
	ZERO PROOF IF ALLOCATIONS BALANCE	.00

TOWN OF GRAND LAKE
BALANCE SHEET
MAY 31, 2023

GENERAL FUND

ASSETS

10-100000	CASH IN COMBINED CASH FUND	875,102.71	
10-103000	CSAFE	205,306.22	
10-103100	CSAFE - CORE	1,228,550.38	
10-109100	COLOTRUST	978,820.45	
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	149,646.76	
10-117100	PROPERTY TAXES RECEIVABLE	396,582.00	
10-117500	ACCOUNTS RECIVABLE - AR	(8,766.01)	
10-123000	FUEL AR - FUEL PAYMENTS	10,075.79	
10-129000	UNLEADED GAS INVENTORY	3,084.74	
10-130000	DIESEL INVENTORY	3,805.15	
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	
		3,847,364.96	
	TOTAL ASSETS		3,847,364.96

LIABILITIES AND EQUITY

TOWN OF GRAND LAKE
BALANCE SHEET
MAY 31, 2023

GENERAL FUND

LIABILITIES

10-200000	ACCOUNTS PAYABLE GENERAL	7,872.75
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	23,136.07
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	.00
10-223180	PREPAID NRL	.00
10-225000	ESCROW MONIES GENERAL	.00
10-226000	USE TAX DEFERRED REVENUE	265,923.59
10-227000	DEFERRED REV	105,918.22
10-228100	GLC CUSTOMER DEPOSITS	1,530.00
10-228200	GLC PREPAID RENTAL FEES	.00
10-228300	GLC PREPAID MEMBERSHIPS	.00
10-228400	EVENT DEPOSITS	550.00
10-228500	LAND USE/MUNI PROP DEPOSITS	2,000.00
10-228600	ATTORNEY RETAINER	(3,040.00)
10-230000	HEADSTONE DEPOSIT	3,350.00
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	4,056.00
		807,878.63
	TOTAL LIABILITIES	807,878.63

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	(280,267.68)
	BALANCE - CURRENT DATE	(280,267.68)
	TOTAL FUND EQUITY	3,039,486.33
	TOTAL LIABILITIES AND EQUITY	3,847,364.96

TOWN OF GRAND LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	%
<u>GENERAL TAXES</u>					
10-311-100	.00	262,946.70	396,673.00	133,726.30	66.3
10-311-110	.00	7,697.57	15,000.00	7,302.43	51.3
10-311-120	.00	1.83	300.00	298.17	.6
10-311-130	4,908.87	18,519.57	40,000.00	21,480.43	46.3
10-311-140	.00	349,255.50	2,337,968.00	1,988,712.50	14.9
10-311-150	11,466.00	11,466.00	25,000.00	13,534.00	45.9
10-311-160	.00	1,477.76	3,000.00	1,522.24	49.3
	<u>16,374.87</u>	<u>651,364.93</u>	<u>2,817,941.00</u>	<u>2,166,576.07</u>	<u>23.1</u>
<u>UTILITY FRANCHISE TAX</u>					
10-316-170	6,239.86	6,239.86	20,000.00	13,760.14	31.2
10-316-171	252.26	8,051.57	5,000.00	(3,051.57)	161.0
10-316-172	.00	10,695.81	35,000.00	24,304.19	30.6
10-316-173	2,744.55	10,918.64	15,000.00	4,081.36	72.8
	<u>9,236.67</u>	<u>35,905.88</u>	<u>75,000.00</u>	<u>39,094.12</u>	<u>47.9</u>
<u>LICENSES & PERMITS</u>					
10-321-100	1,048.75	6,588.50	3,750.00	(2,838.50)	175.7
10-321-120	10.00	375.00	425.00	50.00	88.2
10-321-130	366.02	810.92	2,000.00	1,189.08	40.6
10-321-140	25.00	150.00	100.00	(50.00)	150.0
10-321-150	.00	.00	50.00	50.00	.0
10-321-160	.00	55.00	50.00	(5.00)	110.0
10-321-170	.00	.00	400.00	400.00	.0
10-321-175	6,696.25	7,447.25	30,000.00	22,552.75	24.8
10-321-180	6,474.75	63,338.40	50,000.00	(13,338.40)	126.7
10-321-190	.00	.00	150.00	150.00	.0
	<u>14,620.77</u>	<u>78,765.07</u>	<u>86,925.00</u>	<u>8,159.93</u>	<u>90.6</u>
<u>GRANTS</u>					
10-334-900	.00	.00	250,000.00	250,000.00	.0
	<u>.00</u>	<u>.00</u>	<u>250,000.00</u>	<u>250,000.00</u>	<u>.0</u>

TOWN OF GRAND LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	%
<u>INTERGOVERNMENTAL</u>					
10-335-130 GRAND CNTY ROAD & BRIDGE	.00	2,343.00	9,520.00	7,177.00	24.6
10-335-200 HIGHWAY USER TAX FUND	3,126.07	9,740.34	31,952.00	22,211.66	30.5
10-335-800 CONSERVATION TRUST FUND	.00	856.71	3,000.00	2,143.29	28.6
10-335-900 OTHER INTERGOVERNMENTAL	.00	.00	1,000.00	1,000.00	.0
TOTAL INTERGOVERNMENTAL	3,126.07	12,940.05	45,472.00	32,531.95	28.5
<u>CHARGES FOR SERVICES</u>					
10-341-200 CEMETERY	.00	2,000.00	12,000.00	10,000.00	16.7
10-341-202 CEMETERY GRANTS AND DONATION	.00	.00	.00	.00	.0
10-341-300 ZONING & SUBDIVISION REVIEW	700.00	5,078.56	2,000.00	(3,078.56)	253.9
10-341-400 ATTAINABLE HOUSING FEE	607.00	1,547.00	2,000.00	453.00	77.4
10-341-500 EV CHARGING STATION REVENUE	285.47	786.04	4,000.00	3,213.96	19.7
10-341-600 FUEL DEPOT SURCHARGE	137.77	1,319.19	2,000.00	680.81	66.0
10-341-700 COPIES/FAXES/SODA	.00	8.00	.00	(8.00)	.0
10-341-850 NIGHTLY RENTAL APP FEE \$165	165.00	2,145.00	5,000.00	2,855.00	42.9
10-341-900 CEMETERY EXCAVATING FEE	.00	350.00	6,000.00	5,650.00	5.8
TOTAL CHARGES FOR SERVICES	1,895.24	13,233.79	33,000.00	19,766.21	40.1
<u>GRAND LAKE CENTER REVENUES</u>					
10-350-101 GL CENTER - RENTAL FEES	640.00	7,930.00	15,000.00	7,070.00	52.9
10-350-111 GL CENTER - (T) MERCH SALES	.00	.00	.00	.00	.0
10-350-115 GL CENTER - (N) MERCH SALES	.00	.00	.00	.00	.0
10-350-121 GL CENTER - MEMBERSHIPS	9,515.00	30,242.00	40,000.00	9,758.00	75.6
10-350-131 GL CENTER - REC FEES	888.50	6,182.50	12,000.00	5,817.50	51.5
10-350-132 GL CENTER GOLF SIM REVENUE	10.00	290.00	.00	(290.00)	.0
10-350-201 GL CENTER - DONATIONS	.00	784.00	.00	(784.00)	.0
TOTAL GRAND LAKE CENTER REVENUES	11,053.50	45,428.50	67,000.00	21,571.50	67.8
<u>FINES AND FORFEITURES</u>					
10-351-100 ORDINANCE/TRAFFIC FINES	.00	160.00	1,500.00	1,340.00	10.7
TOTAL FINES AND FORFEITURES	.00	160.00	1,500.00	1,340.00	10.7
<u>FEES AND LEASES</u>					
10-353-180 RENT - VISITORS CENTER	.00	1,250.00	2,500.00	1,250.00	50.0
TOTAL FEES AND LEASES	.00	1,250.00	2,500.00	1,250.00	50.0

TOWN OF GRAND LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	%
<u>INVESTMENT INCOME</u>					
10-355-100 INTEREST REVENUE	10,613.79	44,610.23	10,000.00	(34,610.23)	446.1
TOTAL INVESTMENT INCOME	10,613.79	44,610.23	10,000.00	(34,610.23)	446.1
<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	3.48	10.29	.00	(10.29)	.0
10-360-140 RENT - LAND, BUILDINGS	.00	3,745.00	4,000.00	255.00	93.6
10-360-160 RENT - ENTERPRISE FUND SITES	.00	.00	2.00	2.00	.0
10-360-200 MISC. REVENUES - GENERAL	10.00	10,340.40	.00	(10,340.40)	.0
10-360-350 MSOB REVENUE	.00	.00	.00	.00	.0
TOTAL OTHER	13.48	43,225.69	29,002.00	(14,223.69)	149.0
<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	66,934.39	1,129,125.14	3,620,581.00	2,491,455.86	31.2

TOWN OF GRAND LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>CEMETERY COMMITTEE</u>					
10-410-211 CEMETERY SUPPLIES/MISC EXP	.00	.00	2,000.00	2,000.00	.0
10-410-215 GRAVE MARKERS	.00	.00	1,000.00	1,000.00	.0
10-410-242 CEMETERY MAINTENANCE	.00	.00	5,000.00	5,000.00	.0
TOTAL CEMETERY COMMITTEE	.00	.00	8,000.00	8,000.00	.0
<u>PC/BOA</u>					
10-412-211 GENERAL OFFICE SUPPLIES	(225.00)	(225.00)	300.00	525.00	(75.0)
10-412-311 POSTAGE/ADS/LEGAL NOTICES	490.49	608.67	1,000.00	391.33	60.9
10-412-314 PURCHASED SERVICES	337.50	4,120.00	18,000.00	13,880.00	22.9
10-412-319 MISC.-PLANNING COMMISSION/BOA	.00	.00	300.00	300.00	.0
10-412-320 COMPUTER HARDWARE	.00	.00	1,000.00	1,000.00	.0
10-412-351 PLANNING LEGAL SERVICES	1,717.00	6,142.05	10,000.00	3,857.95	61.4
10-412-370 TRAINING/TRAVEL	200.00	1,130.43	6,000.00	4,869.57	18.8
10-412-380 COMP PLAN UPDATE	.00	.00	5,000.00	5,000.00	.0
TOTAL PC/BOA	2,519.99	11,776.15	41,600.00	29,823.85	28.3
<u>BOARD OF TRUSTEES</u>					
10-413-142 WORKERS' COMPENSATION	(53.48)	248.00	400.00	152.00	62.0
10-413-143 BOT COMPENSATION	.00	1,500.00	.00	(1,500.00)	.0
10-413-211 OFFICE/MEETING SUPPLIES	197.86	975.41	5,000.00	4,024.59	19.5
10-413-215 ELECTIONS	.00	.00	2,500.00	2,500.00	.0
10-413-316 DUES/MEMBERSHIPS	.00	16,564.00	18,000.00	1,436.00	92.0
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	.00	9,000.00	9,000.00	.0
10-413-462 COMPUTER EQUIPMENT	.00	.00	2,500.00	2,500.00	.0
10-413-463 WATER QUALITY ISSUES	.00	.00	.00	.00	.0
10-413-465 COMPUTER SOFTWARE	.00	573.92	1,200.00	626.08	47.8
10-413-728 MISCELLANEOUS DONATIONS	5,000.00	5,000.00	13,750.00	8,750.00	36.4
10-413-843 ROCKY MTN REP THEATRE	.00	.00	1,350.00	1,350.00	.0
10-413-859 GRAND FOUNDATION	.00	51,500.00	50,000.00	(1,500.00)	103.0
10-413-870 BOARD CONTINGENCY	.00	.00	250.00	250.00	.0
TOTAL BOARD OF TRUSTEES	5,144.38	76,664.83	111,950.00	35,285.17	68.5

TOWN OF GRAND LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>GREENWAYS COMMITTEE</u>					
10-414-211 GENERAL SUPPLIES	1,152.70	1,819.53	10,334.00	8,514.47	17.6
10-414-238 TREES/SHRUBS/PLANTINGS	300.00	300.00	10,334.00	10,034.00	2.9
10-414-241 ARBOR DAY SUPPLIES	.00	.00	250.00	250.00	.0
10-414-319 CONTRACT LABOR	.00	.00	48,000.00	48,000.00	.0
10-414-726 MISCELLANEOUS SERVICES	.00	.00	.00	.00	.0
10-414-870 CONTINGENCY	.00	.00	.00	.00	.0
TOTAL GREENWAYS COMMITTEE	1,452.70	2,119.53	68,918.00	66,798.47	3.1

TOWN OF GRAND LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>ADMINISTRATION</u>					
10-415-100	27,609.22	150,296.03	378,347.00	228,050.97	39.7
10-415-103	50.70	552.13	500.00	(52.13)	110.4
10-415-105	.00	.00	7,000.00	7,000.00	.0
10-415-110	.00	.00	.00	.00	.0
10-415-130	.00	.00	1,925.00	1,925.00	.0
10-415-132	2,887.65	14,533.86	30,268.00	15,734.14	48.0
10-415-133	3,454.84	17,471.74	81,120.00	63,648.26	21.5
10-415-134	275.00	2,200.00	6,600.00	4,400.00	33.3
10-415-135	5,503.11	30,987.88	66,000.00	35,012.12	47.0
10-415-136	3,689.47	7,861.30	8,400.00	538.70	93.6
10-415-141	(42.80)	115.26	1,135.00	1,019.74	10.2
10-415-142	2,450.00	5,429.10	3,600.00	(1,829.10)	150.8
10-415-143	1,973.98	10,108.47	23,457.00	13,348.53	43.1
10-415-144	628.02	3,195.89	5,486.00	2,290.11	58.3
10-415-145	.00	.00	.00	.00	.0
10-415-211	1,125.73	3,524.57	8,000.00	4,475.43	44.1
10-415-215	852.93	8,304.02	22,000.00	13,695.98	37.8
10-415-220	.00	.00	7,000.00	7,000.00	.0
10-415-226	173.00	1,038.00	3,000.00	1,962.00	34.6
10-415-231	.00	428.82	1,200.00	771.18	35.7
10-415-232	.00	27.41	1,000.00	972.59	2.7
10-415-233	226.92	688.90	2,500.00	1,811.10	27.6
10-415-237	1,224.95	1,739.86	11,000.00	9,260.14	15.8
10-415-238	.00	318.48	1,500.00	1,181.52	21.2
10-415-311	6.37	2,798.05	5,000.00	2,201.95	56.0
10-415-312	2,803.39	17,048.63	50,000.00	32,951.37	34.1
10-415-314	.00	590.33	5,000.00	4,409.67	11.8
10-415-316	10.00	765.93	1,650.00	884.07	46.4
10-415-318	.00	.00	.00	.00	.0
10-415-319	.00	1,865.00	3,200.00	1,335.00	58.3
10-415-330	133.00	209.93	1,500.00	1,290.07	14.0
10-415-341	536.55	2,247.40	4,000.00	1,752.60	56.2
10-415-342	.00	639.60	1,000.00	360.40	64.0
10-415-343	.00	531.00	1,200.00	669.00	44.3
10-415-344	731.76	3,889.78	7,500.00	3,610.22	51.9
10-415-345	411.84	2,713.19	6,000.00	3,286.81	45.2
10-415-346	.00	2,100.00	800.00	(1,300.00)	262.5
10-415-347	.00	.00	.00	.00	.0
10-415-351	7,821.50	24,932.00	30,000.00	5,068.00	83.1
10-415-352	8,950.00	8,950.00	8,500.00	(450.00)	105.3
10-415-353	.00	.00	500.00	500.00	.0
10-415-355	130.00	520.00	10,000.00	9,480.00	5.2
10-415-370	2,675.40	4,721.54	13,000.00	8,278.46	36.3
10-415-371	.00	1,000.74	15,000.00	13,999.26	6.7
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	15,877.97	27,000.00	11,122.03	58.8
10-415-514	100.00	200.00	400.00	200.00	50.0
10-415-560	.00	5,246.02	9,000.00	3,753.98	58.3

TOWN OF GRAND LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
10-415-721 CHAMBER SERVICE AGREEMENT	.00	17,616.00	35,232.00	17,616.00	50.0
10-415-722 BLC FEE REMITTANCE	.00	19,000.00	38,000.00	19,000.00	50.0
10-415-723 VISITOR CENTER REPAIRS & MAINT	536.25	536.25	1,500.00	963.75	35.8
10-415-724 NRL VC OP	.00	15,000.00	30,000.00	15,000.00	50.0
10-415-800 ATTAINABLE HOUSING EXPENSES	.00	7,608.24	12,000.00	4,391.76	63.4
10-415-870 CONTINGENCY - GENERAL ADMIN	.00	5,649.55	11,000.00	5,350.45	51.4
10-415-875 MARKETING CONTINGENCY	.00	.00	.00	.00	.0
10-415-880 CHAMBER PUBLIC RELATIONS	.00	5,000.00	10,000.00	5,000.00	50.0
10-415-885 TOWN EVENTS	.00	5,000.00	12,500.00	7,500.00	40.0
10-415-886 MSOB EXPENSES	.00	.00	.00	.00	.0
10-415-887 CONTINENTAL DIVIDE TRAIL	.00	.00	2,500.00	2,500.00	.0
TOTAL ADMINISTRATION	76,928.78	431,078.87	1,075,270.00	644,191.13	40.1
 ECONOMIC DEVELOPMENT GRANTS					
10-416-100 TRAIL GROOMERS	.00	.00	30,000.00	30,000.00	.0
10-416-250 HEADWATERS TRAIL ASSOC- HTA	5,000.00	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	5,000.00	105,000.00	135,000.00	30,000.00	77.8
 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	.00	20,858.00	20,858.00	.0
10-421-339 SHERIFF'S CONTRACT	.00	.00	257,000.00	257,000.00	.0
10-421-340 SPECIAL EVENT SECURITY	.00	.00	.00	.00	.0
TOTAL PUBLIC SAFETY	.00	.00	277,858.00	277,858.00	.0

TOWN OF GRAND LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>PUBLIC WORKS</u>					
10-431-100 GROSS WAGES - PUBLIC WORKS	31,092.45	157,103.96	345,630.00	188,526.04	45.5
10-431-103 OT/COMP TIME BUYOUT	1,114.18	14,606.19	40,000.00	25,393.81	36.5
10-431-105 BONUS	.00	.00	5,000.00	5,000.00	.0
10-431-111 ON CALL PAY	1,150.00	6,500.00	10,350.00	3,850.00	62.8
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	1,547.73	6,931.16	20,000.00	13,068.84	34.7
10-431-133 HEALTH/DENTAL-EMPLOYEE	7,134.39	43,037.16	70,720.00	27,682.84	60.9
10-431-135 DEP HEALTH/DENTAL	4,020.25	23,143.13	48,240.00	25,096.87	48.0
10-431-136 MEDICAL BENEFIT ALLOWANCE	983.47	2,485.52	4,800.00	2,314.48	51.8
10-431-141 UNEMPLOYMENT INSURANCE	41.23	420.74	1,157.00	736.26	36.4
10-431-142 WORKERS' COMPENSATION	1,542.00	10,976.50	35,000.00	24,023.50	31.4
10-431-143 SOCIAL SECURITY MATCH	2,270.02	11,916.25	23,909.00	11,992.75	49.8
10-431-144 MEDICARE MATCH	530.88	2,786.88	5,592.00	2,805.12	49.8
10-431-145 FAMILI BENEFIT PW	.00	.00	1,555.00	1,555.00	.0
10-431-222 GENERAL SUPPLIES	97.90	904.33	7,000.00	6,095.67	12.9
10-431-224 SAFETY SUPPLIES	.00	377.48	7,000.00	6,622.52	5.4
10-431-226 VEHICLE SUPPLIES	.00	.00	4,000.00	4,000.00	.0
10-431-227 SMALL TOOLS	1,687.72	3,722.42	5,000.00	1,277.58	74.5
10-431-231 GAS/FUEL/LIQUIDS	2,588.59	16,372.47	30,000.00	13,627.53	54.6
10-431-232 VEHICLE MAINTENANCE	.00	1,483.65	10,000.00	8,516.35	14.8
10-431-233 EQUIPMENT MAINTENANCE	1,603.83	7,718.03	25,000.00	17,281.97	30.9
10-431-235 TIRES/CHAINS	.00	4,765.24	15,000.00	10,234.76	31.8
10-431-236 MISC. BRIDGE WORK	.00	.00	5,000.00	5,000.00	.0
10-431-237 BUILDING MAINTENANCE	538.84	538.84	6,000.00	5,461.16	9.0
10-431-238 STREET LIGHT MAINTENANCE	.00	248.51	3,000.00	2,751.49	8.3
10-431-239 MISCELLANEOUS MAINTENANCE	.00	.00	2,500.00	2,500.00	.0
10-431-242 ROAD MAINTENANCE	6,953.19	18,791.89	150,000.00	131,208.11	12.5
10-431-245 BOARDWALK MAINTENANCE	315.88	315.88	.00	(315.88)	.0
10-431-253 TREE REMOVAL	.00	.00	5,000.00	5,000.00	.0
10-431-254 TREE SPRAYING	.00	.00	4,000.00	4,000.00	.0
10-431-255 STORMWATER FILTER MAINTENANCE	.00	.00	20,000.00	20,000.00	.0
10-431-256 EV STATION MAINTENANCE	.00	.00	.00	.00	.0
10-431-312 COMPUTER SERVICES	105.96	511.68	3,000.00	2,488.32	17.1
10-431-314 ADS/BID NOTICES	.00	.00	2,000.00	2,000.00	.0
10-431-317 UNIFORM ALLOWANCE	250.00	1,450.00	2,940.00	1,490.00	49.3
10-431-318 TRASH/RECYCLE SERVICES	664.68	3,038.08	12,000.00	8,961.92	25.3
10-431-319 MISC. PURCHASED SERVICES	95.00	593.72	2,500.00	1,906.28	23.8
10-431-341 ELECTRIC UTILITY	476.53	5,148.16	12,000.00	6,851.84	42.9
10-431-343 WATER UTILITY	.00	294.00	700.00	406.00	42.0
10-431-344 TELEPHONE/INTERNET UTILITY	553.05	2,519.95	6,000.00	3,480.05	42.0
10-431-345 NATURAL GAS UTILITY	609.72	3,978.49	5,000.00	1,021.51	79.6
10-431-349 STREET LIGHT ELECTRIC UTILITY	1,436.88	2,956.78	20,000.00	17,043.22	14.8
10-431-354 ENGINEERING/SURVEYING SERVICES	.00	.00	5,000.00	5,000.00	.0
10-431-370 TRAINING/TRAVEL	435.00	1,707.88	5,000.00	3,292.12	34.2
10-431-399 EQUIP RENTAL	.00	.00	5,000.00	5,000.00	.0
10-431-400 CHRISTMAS LIGHTS	11,875.00	11,875.00	50,000.00	38,125.00	23.8
10-431-870 CONTINGENCY- PUBLIC WORKS	.00	.00	.00	.00	.0
TOTAL PUBLIC WORKS	81,714.37	369,219.97	1,041,593.00	672,373.03	35.5

TOWN OF GRAND LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>GRAND LAKE CENTER EXPENDITURES</u>					
10-450-100 GROSS WAGES - GL CENTER	14,172.59	63,065.39	121,086.00	58,020.61	52.1
10-450-103 OT/COMP TIME BUYOUT	.00	.00	.00	.00	.0
10-450-105 BONUS	.00	.00	2,000.00	2,000.00	.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	768.40	3,685.82	11,351.00	7,665.18	32.5
10-450-133 HEALTH/DENTAL-EMPLOYEE	2,925.27	17,487.24	32,953.00	15,465.76	53.1
10-450-135 DEP. HEALTH/DENTAL	1,035.00	6,210.00	12,420.00	6,210.00	50.0
10-450-136 MEDICAL BENEFIT ALLOWANCE	6.25	1,293.56	2,400.00	1,106.44	53.9
10-450-141 UNEMPLOYMENT INSURANCE	12.49	161.02	426.00	264.98	37.8
10-450-142 WORKERS' COMPENSATION	80.00	1,789.90	3,000.00	1,210.10	59.7
10-450-143 SOCIAL SECURITY MATCH	666.31	3,358.21	8,797.00	5,438.79	38.2
10-450-144 MEDICARE MATCH	149.59	754.16	2,057.00	1,302.84	36.7
10-450-145 FAMILI BENEFIT (GLC)	.00	.00	545.00	545.00	.0
10-450-211 GEN OFFICE SUPPLIES	198.35	508.51	1,500.00	991.49	33.9
10-450-220 GENERAL OPERATING SUPPLIES	72.62	1,135.73	3,000.00	1,864.27	37.9
10-450-226 OFFICE EQUIP LEASE	82.32	329.28	1,200.00	870.72	27.4
10-450-233 OFFICE EQUIP MAINT	.00	88.53	600.00	511.47	14.8
10-450-234 SIGNAGE	.00	.00	.00	.00	.0
10-450-235 FITNESS EQUIP MAINT	700.00	780.00	1,500.00	720.00	52.0
10-450-236 MINOR/MISC EQUIPMENT	.00	1,746.67	1,000.00	(746.67)	174.7
10-450-237 BUILDING MAINTENANCE	313.94	21,835.54	35,000.00	13,164.46	62.4
10-450-238 MINOR/MISC FURNISHINGS	558.00	558.00	2,000.00	1,442.00	27.9
10-450-239 MINOR INFRASTRUCTURE MAINT	.00	.00	2,000.00	2,000.00	.0
10-450-250 BACKFLOW MAINTENANCE	.00	.00	600.00	600.00	.0
10-450-252 RESALE SUPPLIES	.00	.00	.00	.00	.0
10-450-312 COMPUTER SERVICES	803.06	4,359.36	3,000.00	(1,359.36)	145.3
10-450-317 UNIFORM ALLOWANCE	.00	.00	.00	.00	.0
10-450-318 TRASH/RECYCLE SERVICES	.00	.00	.00	.00	.0
10-450-320 MARKETING	1,572.99	876.63	5,000.00	4,123.37	17.5
10-450-341 ELECTRIC UTILITY	1,114.70	4,707.83	15,000.00	10,292.17	31.4
10-450-342 SEWER UTILITY	.00	2,255.82	4,600.00	2,344.18	49.0
10-450-343 WATER UTILITY	.00	588.00	1,200.00	612.00	49.0
10-450-344 TELEPHONE/INTERNET/TV UTILITY	553.91	2,667.36	7,500.00	4,832.64	35.6
10-450-345 NATURAL GAS UTILITY	539.46	4,302.09	15,000.00	10,697.91	28.7
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	1,100.00	1,100.00	1,100.00	.00	100.0
10-450-355 PURCHASED PROFESSIONAL SERV.	.00	619.02	1,500.00	880.98	41.3
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	405.00	3,000.00	2,595.00	13.5
10-450-513 PROPERTY/CASUALTY INSURANCE	.00	5,034.12	10,000.00	4,965.88	50.3
10-450-755 EXERCISE EQUIPMENT	599.00	752.32	4,000.00	3,247.68	18.8
10-450-869 SUMMER CAMP	.00	.00	30,000.00	30,000.00	.0
10-450-870 CONTINGENCY - GL CENTER	.00	552.59	.00	(552.59)	.0
TOTAL GRAND LAKE CENTER EXPENDITUR	28,024.25	153,199.70	372,963.00	219,763.30	41.1

TOWN OF GRAND LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>PARKS</u>					
10-452-100 GROSS WAGES - PARKS	.00	.00	50,776.00	50,776.00	.0
10-452-103 OT/COMP TIME BUYOUT	.00	.00	.00	.00	.0
10-452-105 BONUS	.00	.00	.00	.00	.0
10-452-130 GLC MEMBERSHIP BENEFIT	.00	.00	.00	.00	.0
10-452-131 LONGEVITY	.00	.00	.00	.00	.0
10-452-132 ICMA TOWN PAID BENEFIT	.00	.00	4,062.00	4,062.00	.0
10-452-133 HEALTH/DENTAL-EMPLOYEE	.00	.00	12,480.00	12,480.00	.0
10-452-135 DEP. HEALTH/DENTAL	.00	.00	4,397.00	4,397.00	.0
10-452-136 MEDICAL BENEFIT ALLOWANCE	.00	.00	1,013.00	1,013.00	.0
10-452-141 UNEMPLOYMENT INSURANCE	.00	.00	152.00	152.00	.0
10-452-142 WORKERS' COMPENSATION	.00	.00	2,700.00	2,700.00	.0
10-452-143 SOCIAL SECURITY MATCH	.00	.00	3,148.00	3,148.00	.0
10-452-144 MEDICARE MATCH	.00	.00	736.00	736.00	.0
10-452-145 FAMILI BENEFIT PARKS	.00	.00	228.00	228.00	.0
10-452-220 OPERATING SUPPLIES	980.44	2,824.83	35,000.00	32,175.17	8.1
10-452-226 SMALL EQUIPMENT	.00	.00	5,000.00	5,000.00	.0
10-452-227 SMALL TOOLS	1,564.71	1,599.70	2,500.00	900.30	64.0
10-452-232 BEAR-RESISTANT CANS MAINT	.00	.00	2,500.00	2,500.00	.0
10-452-233 EQUIPMENT MAINTENANCE	.00	.00	2,500.00	2,500.00	.0
10-452-234 INFORMATION SIGNS	96.23	96.23	2,500.00	2,403.77	3.9
10-452-235 GREENBELT MAINTENANCE	.00	.00	7,000.00	7,000.00	.0
10-452-236 SAND & DREDGE	.00	.00	5,000.00	5,000.00	.0
10-452-237 BUILDING MAINTENANCE	185.20	3,762.84	55,000.00	51,237.16	6.8
10-452-238 DOCK MAINTENANCE	.00	.00	25,000.00	25,000.00	.0
10-452-239 MISCELLANEOUS MAINTENANCE	.00	.00	5,000.00	5,000.00	.0
10-452-243 BENCHES/PLANTERS/FENCES	550.01	550.01	5,000.00	4,449.99	11.0
10-452-244 THOMASSON PARK MAINTENANCE	.00	.00	4,000.00	4,000.00	.0
10-452-248 IRRIGATION SYSTEM MAINTENANCE	826.84	826.84	4,000.00	3,173.16	20.7
10-452-250 BACKFLOW MAINTENANCE	.00	.00	3,000.00	3,000.00	.0
10-452-317 UNIFORM ALLOWANCE	.00	.00	660.00	660.00	.0
10-452-319 MISCELLANEOUS SERVICES	.00	750.00	3,000.00	2,250.00	25.0
10-452-341 ELECTRIC UTILITY	759.46	3,191.92	6,500.00	3,308.08	49.1
10-452-342 SEWER UTILITY	.00	282.90	540.00	257.10	52.4
10-452-343 WATER UTILITY	.00	4,829.60	13,000.00	8,170.40	37.2
10-452-345 NATURAL GAS UTILITY	442.33	2,612.08	4,000.00	1,387.92	65.3
10-452-399 EQUIPMENT RENTAL	235.00	835.00	5,600.00	4,765.00	14.9
10-452-400 GRAND AVENUE GARDENS	.00	.00	.00	.00	.0
10-452-450 PARK IMPROVEMENTS	.00	2,491.48	10,000.00	7,508.52	24.9
10-452-870 CONTINGENCY - PARKS	.00	.00	.00	.00	.0
10-452-961 MEMORIAL BENCHES	.00	.00	.00	.00	.0
TOTAL PARKS	5,640.22	24,653.43	285,992.00	261,338.57	8.6
<u>DEPARTMENT 460</u>					
10-460-750 FIREWORKS	.00	.00	.00	.00	.0
TOTAL DEPARTMENT 460	.00	.00	.00	.00	.0

TOWN OF GRAND LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>ADMIN CERTIFICATE OF PARTICIPA</u>					
10-815-982 LAND ACQUISITION - PRINCIPAL	.00	.00	90,000.00	90,000.00	.0
10-815-983 LAND ACQUISITION-INTEREST	.00	.00	39,615.00	39,615.00	.0
TOTAL ADMIN CERTIFICATE OF PARTICIPA	.00	.00	129,615.00	129,615.00	.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	6,019.95	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	6,019.95	23,743.04	25,000.00	1,256.96	95.0
<u>PUBLIC WORKS CAPITAL</u>					
10-931-910 CAPITAL EQUIPMENT PURCHASE	14,285.89	111,642.16	120,000.00	8,357.84	93.0
10-931-911 CAPITALIZED EQUIPMENT REPAIR	.00	.00	.00	.00	.0
10-931-921 PAVING	.00	.00	100,000.00	100,000.00	.0
10-931-922 DRAINAGE	.00	.00	50,000.00	50,000.00	.0
10-931-923 TOWN SHOP CAPITAL OUTLAY	.00	.00	.00	.00	.0
10-931-972 W PORTAL BRIDGE REHAB	.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	14,285.89	111,642.16	275,000.00	163,357.84	40.6
<u>PARKS CAPITAL</u>					
10-952-500 DOCK IMPROVEMENTS	96,323.22	96,323.22	160,516.00	64,192.78	60.0
10-952-600 COMMUNITY HOUSE UPGRADES EXPEN	.00	339.92	.00	(339.92)	.0
10-952-970 LAND PURCHASE	.00	.00	.00	.00	.0
10-952-971 PARK IMPROVEMENTS	3,632.00	3,632.00	250,000.00	246,368.00	1.5
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	99,955.22	100,295.14	410,516.00	310,220.86	24.4

TOWN OF GRAND LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2023

	GENERAL FUND				
	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUND EXPENDITURES	326,685.75	1,409,392.82	4,259,275.00	2,849,882.18	33.1
NET REVENUE OVER EXPENDITURES	<u>(259,751.36)</u>	<u>(280,267.68)</u>	<u>(638,694.00)</u>	<u>(358,426.32)</u>	<u>(43.9)</u>

TOWN OF GRAND LAKE

BALANCE SHEET

MAY 31, 2023

WATER FUND

ASSETS

20-100000	CASH IN COMBINED CASH FUND	221,967.80
20-101000	US BANK	275,823.76
20-102000	CSAFE	68,585.52
20-109100	COLOTRUST	1,583,309.19
20-117000	ACCTS RECEIVABLE/WATER SALES	16,737.54
20-117099	ACCTS RECEIVABLE-OTHER	.00
20-117500	ACCOUNTS RECIVABLE - AR	343.20
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

TOTAL ASSETS 4,175,126.53

LIABILITIES AND EQUITY

LIABILITIES

20-200000	ACCOUNTS PAYABLE GENERAL	3,671.85
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	(662.60)
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

TOTAL LIABILITIES 1,314,415.41

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
MAY 31, 2023

WATER FUND

UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD	<u>75,742.78</u>	
BALANCE - CURRENT DATE		<u>75,742.78</u>
TOTAL FUND EQUITY		<u>2,860,711.12</u>
TOTAL LIABILITIES AND EQUITY		<u><u>4,175,126.53</u></u>

TOWN OF GRAND LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2023

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	%
<u>WATER REVENUES</u>					
20-344-100 WATER SALES	(1,329.80)	333,163.65	675,000.00	341,836.35	49.4
20-344-105 HP NET METER REVENUE	.00	.00	.00	.00	.0
20-344-110 TAP FEES - CAPITAL	6,500.00	32,500.00	32,500.00	.00	100.0
20-344-120 RESALE METERS INCOME	162.20	3,507.60	3,000.00	(507.60)	116.9
20-344-140 INTEREST REVENUE	7,235.24	33,035.13	10,000.00	(23,035.13)	330.4
20-344-150 SALE/TRADE-IN OF ASSETS	.00	.00	.00	.00	.0
20-344-160 MISC. REVENUES	.00	.00	.00	.00	.0
20-344-190 BULK WATER PERMITS	50.00	50.00	500.00	450.00	10.0
20-344-200 CAPITAL LEASE PROCEEDS	.00	.00	.00	.00	.0
20-344-260 REIMBURSEMENT INCOME	.00	.00	.00	.00	.0
TOTAL WATER REVENUES	12,617.64	402,256.38	721,000.00	318,743.62	55.8
TOTAL FUND REVENUE	12,617.64	402,256.38	721,000.00	318,743.62	55.8

TOWN OF GRAND LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2023

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>WATER OPERATIONS</u>					
20-430-100	21,761.94	113,131.18	257,000.00	143,868.82	44.0
20-430-103	.00	83.92	5,000.00	4,916.08	1.7
20-430-105	.00	.00	2,500.00	2,500.00	.0
20-430-110	.00	.00	.00	.00	.0
20-430-111	1,400.00	7,450.00	13,000.00	5,550.00	57.3
20-430-119	.00	.00	.00	.00	.0
20-430-130	.00	.00	.00	.00	.0
20-430-132	623.96	3,243.26	20,960.00	17,716.74	15.5
20-430-133	5,025.20	29,703.76	46,800.00	17,096.24	63.5
20-430-135	449.96	2,699.76	5,400.00	2,700.24	50.0
20-430-136	.00	437.32	3,600.00	3,162.68	12.2
20-430-141	49.63	399.50	786.00	386.50	50.8
20-430-142	(514.00)	6,435.00	21,000.00	14,565.00	30.6
20-430-143	1,476.06	7,680.18	16,244.00	8,563.82	47.3
20-430-144	212.67	1,133.52	3,799.00	2,665.48	29.8
20-430-145	.00	.00	.00	.00	.0
20-430-210	.00	.00	1,500.00	1,500.00	.0
20-430-211	.00	.00	22,000.00	22,000.00	.0
20-430-215	1,683.00	1,683.00	7,000.00	5,317.00	24.0
20-430-220	.00	.00	2,500.00	2,500.00	.0
20-430-221	1,744.02	8,438.07	13,000.00	4,561.93	64.9
20-430-222	.00	246.96	1,500.00	1,253.04	16.5
20-430-223	.00	6.87	600.00	593.13	1.2
20-430-225	.00	.00	500.00	500.00	.0
20-430-227	.00	.00	600.00	600.00	.0
20-430-228	.00	.00	1,000.00	1,000.00	.0
20-430-229	.00	36.99	100.00	63.01	37.0
20-430-231	336.64	1,567.92	2,500.00	932.08	62.7
20-430-232	.00	3,109.36	2,500.00	(609.36)	124.4
20-430-233	.00	95.80	5,000.00	4,904.20	1.9
20-430-234	393.04	419.52	3,000.00	2,580.48	14.0
20-430-235	.00	.00	1,200.00	1,200.00	.0
20-430-237	27.98	27.98	1,000.00	972.02	2.8
20-430-238	96.45	1,230.42	25,000.00	23,769.58	4.9
20-430-239	.00	.00	150.00	150.00	.0
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	8,028.38	.00	(8,028.38)	.0
20-430-253	.00	.00	6,000.00	6,000.00	.0
20-430-310	.00	.00	.00	.00	.0
20-430-311	.00	.00	1,500.00	1,500.00	.0
20-430-314	.00	589.56	300.00	(289.56)	196.5
20-430-316	.00	300.00	500.00	200.00	60.0
20-430-317	75.00	475.00	3,900.00	3,425.00	12.2
20-430-318	.00	.00	3,000.00	3,000.00	.0
20-430-319	.00	.00	100.00	100.00	.0
20-430-320	85.00	425.00	1,000.00	575.00	42.5
20-430-321	916.46	6,383.74	12,000.00	5,616.26	53.2
20-430-330	8.96	123.66	700.00	576.34	17.7
20-430-341	2,786.99	12,671.05	23,000.00	10,328.95	55.1
20-430-344	217.08	1,043.13	2,500.00	1,456.87	41.7

TOWN OF GRAND LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2023

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
20-430-345 NATURAL GAS UTILITY	588.16	3,757.90	7,000.00	3,242.10	53.7
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	3,000.00	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	.00	.00	.00	.0
20-430-370 TRAINING/TRAVEL	99.00	392.43	2,000.00	1,607.57	19.6
20-430-513 PROPERTY/CASUALTY INSURANCE	.00	7,699.26	17,000.00	9,300.74	45.3
20-430-514 POSITION BONDS	.00	.00	100.00	100.00	.0
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	42,543.20	236,021.90	582,589.00	346,567.10	40.5
 <u>WATER DEBT SERVICE</u>					
20-830-640 DWRP LOAN - PRINCIPAL	34,814.57	34,814.57	69,977.00	35,162.43	49.8
20-830-645 DWRP LOAN - INTEREST	12,579.46	12,579.46	24,811.00	12,231.54	50.7
TOTAL WATER DEBT SERVICE	47,394.03	47,394.03	94,788.00	47,393.97	50.0
 <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	 89,937.23	 326,513.60	 725,377.00	 398,863.40	 45.0
 NET REVENUE OVER EXPENDITURES	 (77,319.59)	 75,742.78	 (4,377.00)	 (80,119.78)	 1730.5

TOWN OF GRAND LAKE
BALANCE SHEET
MAY 31, 2023

MARINA FUND

ASSETS

40-100000	CASH IN COMBINED CASH FUND	253,883.81	
40-109100	COLOTRUST	432,055.18	
40-116000	PETTY CASH	525.00	
40-117000	ACCOUNTS RECEIVABLE	.00	
40-117500	ACCOUNTS RECEIVABLE - 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		939,703.18

LIABILITIES AND EQUITY

LIABILITIES

40-200000	ACCOUNTS PAYABLE GENERAL	(66.88)	
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	(2,994.35)	
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		(987.89)

FUND EQUITY

40-275000	UNAPPROP. RETAINED EARNINGS	1,031,998.57	
	UNAPPROPRIATED FUND BALANCE:		
	REVENUE OVER EXPENDITURES - YTD	(91,307.50)	
	BALANCE - CURRENT DATE	(91,307.50)	
	TOTAL FUND EQUITY		940,691.07
	TOTAL LIABILITIES AND EQUITY		939,703.18

TOWN OF GRAND LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2023

MARINA FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	%
<u>MARINA REVENUES</u>					
40-344-113 RENTALS (NON-TAXABLE)	15,360.01	15,360.01	300,000.00	284,639.99	5.1
40-344-115 TOURS	3,475.00	3,475.00	55,000.00	51,525.00	6.3
40-344-120 BUILDING SPACE RENTAL	.00	.00	3,584.00	3,584.00	.0
40-344-145 KAYAK SLIP RENTAL	300.00	1,350.00	3,600.00	2,250.00	37.5
40-344-155 SUP SLIP RENTAL	1,800.00	1,800.00	900.00	(900.00)	200.0
40-344-160 MISC REVENUE	.00	.00	.00	.00	.0
40-344-170 INTEREST EARNED	1,884.81	8,611.84	4,000.00	(4,611.84)	215.3
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	22,819.82	30,596.85	368,084.00	337,487.15	8.3
TOTAL FUND REVENUE	22,819.82	30,596.85	368,084.00	337,487.15	8.3

TOWN OF GRAND LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2023

MARINA FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>MARINA OPERATIONS</u>					
40-460-100	7,858.58	28,571.20	71,500.00	42,928.80	40.0
40-460-103	.00	.00	1,500.00	1,500.00	.0
40-460-105	.00	.00	1,000.00	1,000.00	.0
40-460-110	1,931.39	1,931.39	130,000.00	128,068.61	1.5
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	1,157.80	6,946.80	17,000.00	10,053.20	40.9
40-460-135	.00	.00	.00	.00	.0
40-460-136	645.00	1,235.00	1,200.00	(35.00)	102.9
40-460-141	35.30	117.73	609.00	491.27	19.3
40-460-142	(153.00)	6,147.00	20,000.00	13,853.00	30.7
40-460-143	606.98	1,891.16	12,586.00	10,694.84	15.0
40-460-144	141.94	442.24	2,944.00	2,501.76	15.0
40-460-211	225.00	530.96	600.00	69.04	88.5
40-460-214	.00	.00	500.00	500.00	.0
40-460-222	2,256.66	2,256.66	2,500.00	243.34	90.3
40-460-223	.00	.00	2,000.00	2,000.00	.0
40-460-227	.00	.00	500.00	500.00	.0
40-460-231	.00	.00	10,000.00	10,000.00	.0
40-460-232	.00	.00	500.00	500.00	.0
40-460-233	2,320.00	2,320.00	15,000.00	12,680.00	15.5
40-460-237	701.73	701.73	2,000.00	1,298.27	35.1
40-460-301	.00	.00	.00	.00	.0
40-460-312	324.40	1,664.40	2,000.00	335.60	83.2
40-460-314	474.00	474.00	2,000.00	1,526.00	23.7
40-460-316	.00	.00	275.00	275.00	.0
40-460-317	.00	.00	1,000.00	1,000.00	.0
40-460-318	.00	.00	300.00	300.00	.0
40-460-320	.00	682.50	500.00	(182.50)	136.5
40-460-330	.00	129.00	7,500.00	7,371.00	1.7
40-460-341	43.47	222.49	800.00	577.51	27.8
40-460-342	.00	246.00	575.00	329.00	42.8
40-460-343	.00	294.00	588.00	294.00	50.0
40-460-344	1,219.21	1,822.34	1,200.00	(622.34)	151.9
40-460-350	.00	.99	900.00	899.01	.1
40-460-351	.00	.00	100.00	100.00	.0
40-460-355	.00	.00	500.00	500.00	.0
40-460-360	.00	.00	.00	.00	.0
40-460-361	.00	.00	.00	.00	.0
40-460-370	.00	.00	500.00	500.00	.0
40-460-510	.00	.00	.00	.00	.0
40-460-512	1,500.00	1,500.00	1,500.00	.00	100.0
40-460-513	.00	1,776.76	4,500.00	2,723.24	39.5
40-460-514	.00	.00	300.00	300.00	.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	47,500.00	60,000.00	45,000.00	(15,000.00)	133.3
40-460-870	.00	.00	6,000.00	6,000.00	.0
TOTAL MARINA OPERATIONS	68,788.46	121,904.35	373,698.00	251,793.65	32.6

TOWN OF GRAND LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2023

MARINA FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<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	.00	80,000.00	80,000.00	.0
40-960-999 CONTRA CAPITAL OUTLAY	.00	.00	.00	.00	.0
TOTAL MARINA CAPITAL	.00	.00	80,000.00	80,000.00	.0
TOTAL FUND EXPENDITURES	68,788.46	121,904.35	453,698.00	331,793.65	26.9
NET REVENUE OVER EXPENDITURES	(45,968.64)	(91,307.50)	(85,614.00)	5,693.50	(106.7)

TOWN OF GRAND LAKE
BALANCE SHEET
MAY 31, 2023

PAY-AS-YOU-THROW FUND

<u>ASSETS</u>			
50-100000	CASH IN COMBINED CASH FUND	176,833.28	
50-116000	PETTY CASH	50.00	
50-117000	ACCOUNTS RECEIVABLE	.00	
50-117500	ACCOUNTS RECIVABLE - AR	1,968.14	
50-127000	ASSET - BAG INVENTORY	6,018.83	
50-143100	PREPAID EXPENSES	.00	
	TOTAL ASSETS		184,870.25
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
50-200000	ACCOUNTS PAYABLE GENERAL	245.62	
50-223100	PREPAID ACCOUNTS	.00	
50-231000	DUE TO G.F. FROM PAYT	.00	
	TOTAL LIABILITIES		245.62
<u>FUND EQUITY</u>			
50-275000	UNAPPROP. RETAINED EARNINGS	177,155.32	
	UNAPPROPRIATED FUND BALANCE:		
	REVENUE OVER EXPENDITURES - YTD	7,469.31	
	BALANCE - CURRENT DATE	7,469.31	
	TOTAL FUND EQUITY		184,624.63
	TOTAL LIABILITIES AND EQUITY		184,870.25

TOWN OF GRAND LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2023

PAY-AS-YOU-THROW FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	%
<u>PAYT REVENUES</u>					
50-344-110 BAGS: DIRECT SALES (T)	132.00	821.00	4,000.00	3,179.00	20.5
50-344-115 BAGS: VENDOR PURCHASE (NT)	6,600.00	19,800.00	75,000.00	55,200.00	26.4
50-344-140 INTEREST REVENUE	.00	.00	300.00	300.00	.0
TOTAL PAYT REVENUES	6,732.00	20,621.00	79,300.00	58,679.00	26.0
TOTAL FUND REVENUE	6,732.00	20,621.00	79,300.00	58,679.00	26.0

TOWN OF GRAND LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2023

PAY-AS-YOU-THROW FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>PAYT OPERATIONS</u>					
50-470-200 BAGS FOR RESALE	(2,300.00)	4,096.00	2,300.00	(1,796.00)	178.1
50-470-250 COGS - BAGS	.00	.00	6,500.00	6,500.00	.0
50-470-300 DUMPSTER SERVICE	1,496.22	7,847.70	30,000.00	22,152.30	26.2
50-470-301 RECYCLING CONTRIBUTION	125.00	750.00	1,500.00	750.00	50.0
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	7.99	25,000.00	24,992.01	.0
50-470-320 BUSINESS LICENSE	.00	.00	165.00	165.00	.0
50-470-350 SALES TAX	.00	.00	700.00	700.00	.0
50-470-512 AUDIT	450.00	450.00	450.00	.00	100.0
50-470-870 CONTINGENCY	.00	.00	.00	.00	.0
 TOTAL PAYT OPERATIONS	 (228.78)	 13,151.69	 72,066.00	 58,914.31	 18.3
<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	 (228.78)	 13,151.69	 92,066.00	 78,914.31	 14.3
 NET REVENUE OVER EXPENDITURES	 6,960.78	 7,469.31	 (12,766.00)	 (20,235.31)	 58.5

TOWN OF GRAND LAKE
BALANCE SHEET
MAY 31, 2023

CAPITAL IMPROVEMENT FUND

<u>ASSETS</u>			
90-100000	CASH IN COMBINED CASH FUND	(20,689.55)
90-109100	COLOTRUST		740,865.18
90-117000	ACCOUNTS RECEIVABLE		57,615.08
90-117500	ACCOUNTS RECIVABLE - AR		.00
			777,790.71
	TOTAL ASSETS		777,790.71
<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	23,555.96	
		23,555.96	
	BALANCE - CURRENT DATE		23,555.96
	TOTAL FUND EQUITY		777,790.71
	TOTAL LIABILITIES AND EQUITY		777,790.71

TOWN OF GRAND LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2023

CAPITAL IMPROVEMENT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	%
<u>CIF REVENUES</u>					
90-344-110 SALES & USE TAX 1%	.00	87,313.87	584,250.00	496,936.13	14.9
90-344-140 INTEREST REVENUES	3,231.93	14,767.09	6,000.00	(8,767.09)	246.1
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	3,231.93	102,080.96	590,250.00	488,169.04	17.3
 <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	3,231.93	102,080.96	590,250.00	488,169.04	17.3

TOWN OF GRAND LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2023

CAPITAL IMPROVEMENT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>CAP IMP FUND OPERATIONS</u>					
90-431-870 CONTINGENCY	.00	.00	300.00	300.00	.0
90-431-999 TABOR REQ'D EMERGENCY RESERVE	.00	.00	.00	.00	.0
TOTAL CAP IMP FUND OPERATIONS	.00	.00	300.00	300.00	.0
<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	.00	120,000.00	120,000.00	.0
90-831-472 SALES TAX BONDS - INTEREST	78,525.00	78,525.00	157,050.00	78,525.00	50.0
TOTAL CAP IMP FUND DEBT SERVICE	78,525.00	78,525.00	277,050.00	198,525.00	28.3
<u>CAP IMP FUND CAPITAL</u>					
90-931-200 CAPITAL PAVEMENT	.00	.00	263,000.00	263,000.00	.0
90-931-201 CAPITAL BOARDWALKS	.00	.00	50,000.00	50,000.00	.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	.00	313,000.00	313,000.00	.0
TOTAL FUND EXPENDITURES	78,525.00	78,525.00	590,350.00	511,825.00	13.3
NET REVENUE OVER EXPENDITURES	(75,293.07)	23,555.96	(100.00)	(23,655.96)	23556.

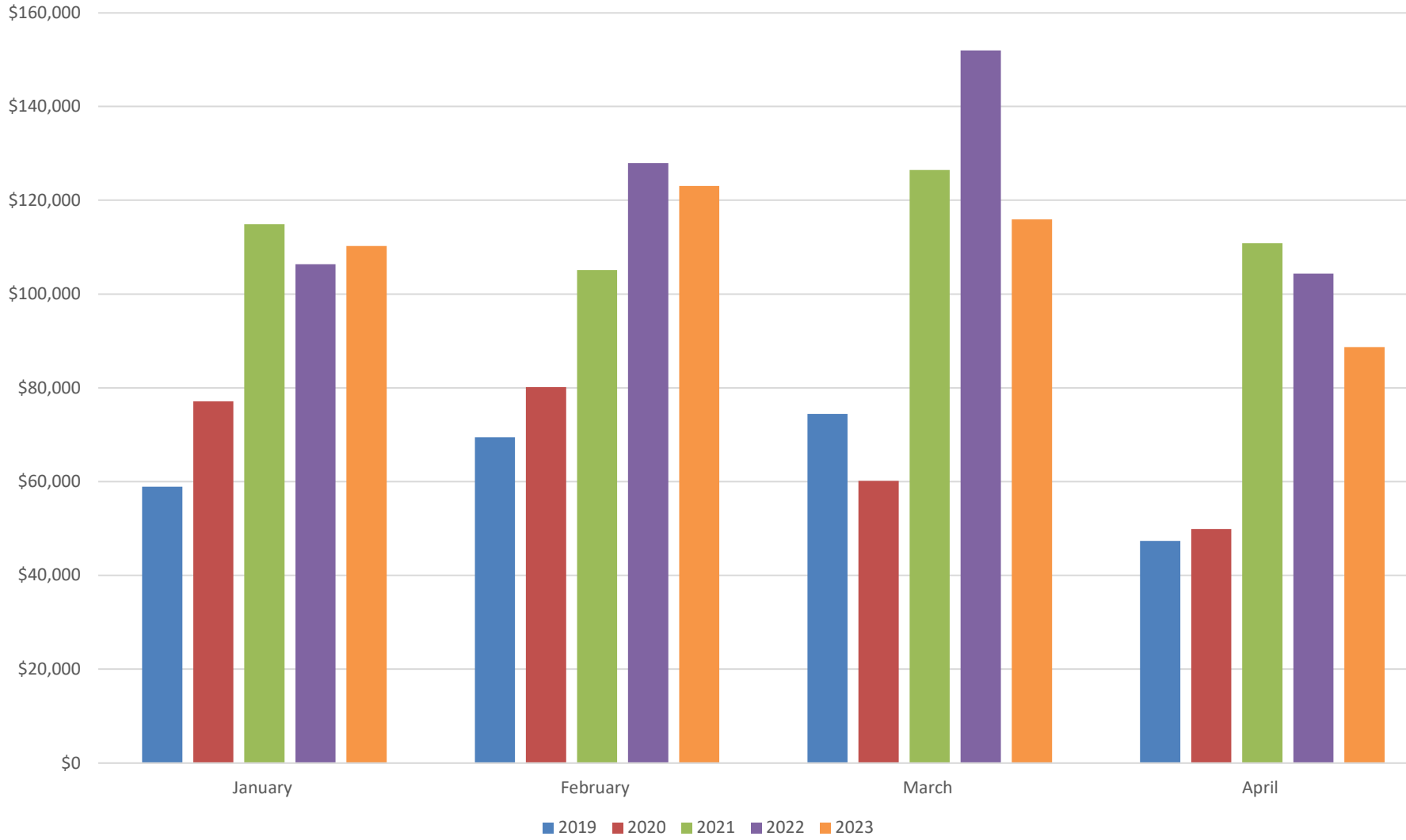
**4% SALES TAX CASH FLOW REPORT:
TOWN OF GRAND LAKE
FISCAL YEAR 2023**

Sales Month	2023	2022	2021	Fiscal Year 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		\$172,788	\$164,901	\$104,689	\$92,138
June		\$360,464	\$377,346	\$277,913	\$240,589
July		\$472,409	\$442,768	\$346,264	\$304,721
August		\$369,399	\$370,626	\$335,005	\$254,709
September		\$324,475	\$304,337	\$318,513	\$322,285
October		\$181,308	\$164,428	\$118,313	\$110,559
November		\$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	\$437,948	18.73%	-10.72%	\$ (52,604.11)	\$2,337,968
2022	\$490,552	19.93%	7.26%	\$ 33,202.88	\$2,461,018
2021	\$457,349	26.26%	71.03%	\$ 189,937.57	\$1,741,825
2020	\$267,412	16.12%	6.87%	\$ 17,179.63	\$1,659,230
2019	\$250,232	17.89%	0.00%	\$ -	\$1,398,967

4% SALES TAX CASH FLOW 2023
YTD through April



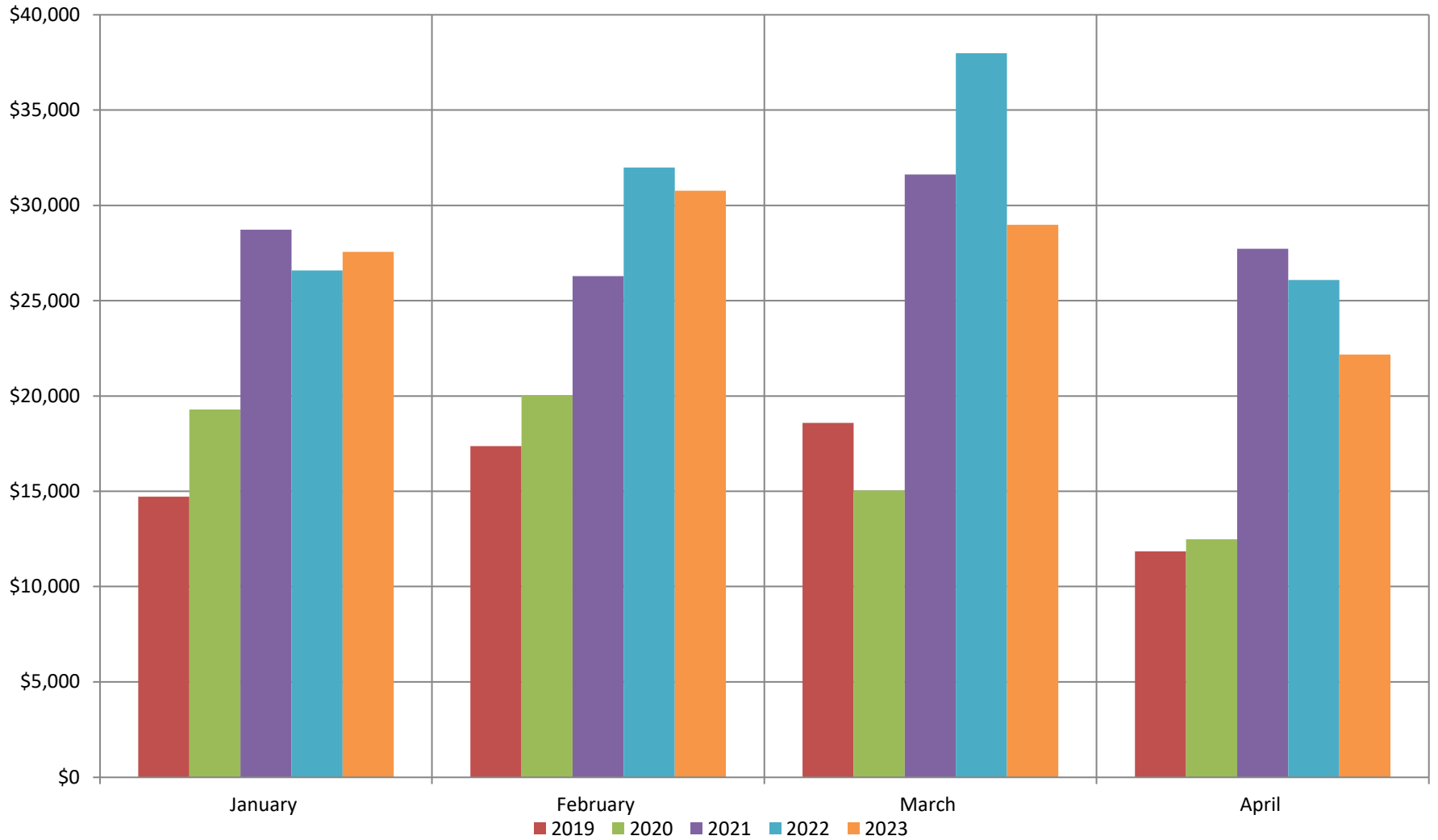
**1% SALES TAX CASH FLOW REPORT:
TOWN OF GRAND LAKE
FISCAL YEAR 2023**

Sales Month	2023	2022	2021	2020	FISCAL YEAR 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		\$43,197	\$41,225	\$26,172	\$23,035
June		\$90,116	\$94,336	\$69,478	\$60,147
July		\$118,102	\$110,692	\$86,566	\$76,180
August		\$92,350	\$92,656	\$83,751	\$63,677
September		\$81,119	\$76,084	\$79,628	\$80,571
October		\$45,327	\$41,107	\$29,578	\$27,640
November		\$25,249	\$27,306	\$21,467	\$16,396
December		\$32,366	\$33,119	\$31,333	\$23,938

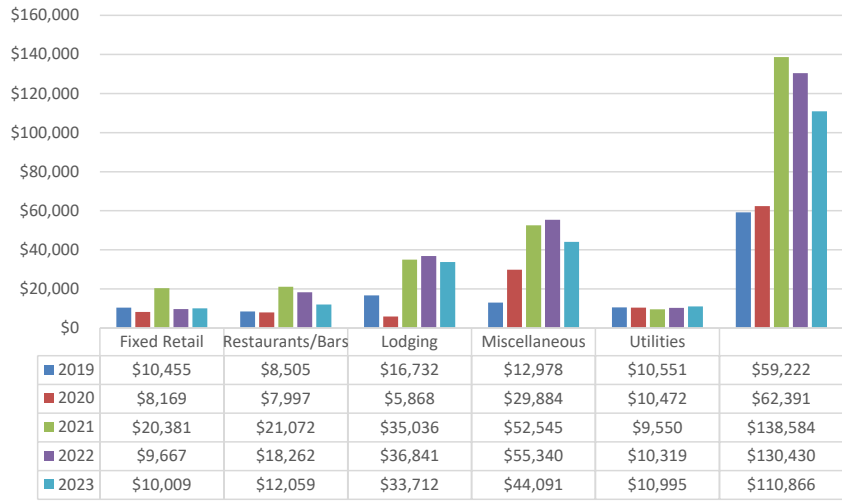
YEAR TO DATE CASH FLOW COMPARISON

	Year to Date Total	Percent of Budget	Percent change from previous Year to Date	Dollar change from previous Year to Date	Budgeted Amount
2023	\$109,487	18.74%	-10.72%	\$ (13,151)	\$584,250.00
2022	\$122,638	19.93%	7.26%	\$ 8,301	\$615,252.00
2021	\$114,337	26.28%	71.03%	\$ 47,484	\$435,000.00
2020	\$66,853	15.00%	6.95%	\$ 4,347	\$445,635.00
2019	\$62,506	17.56%	#DIV/0!	\$ 62,506	\$355,882.00

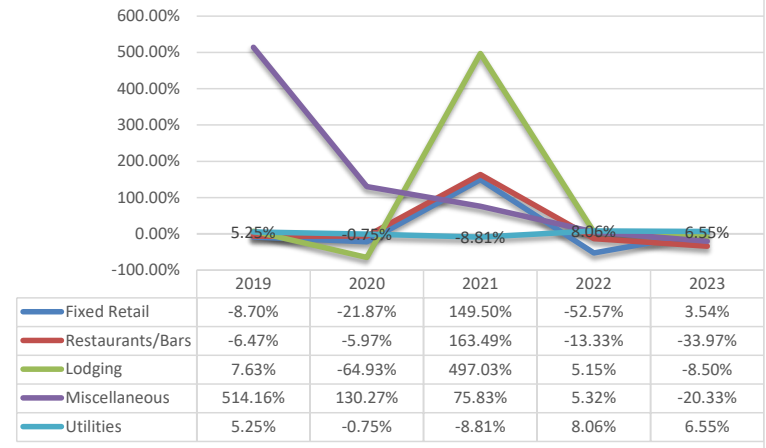
1% SALES TAX CASH FLOW 2023 YTD through April



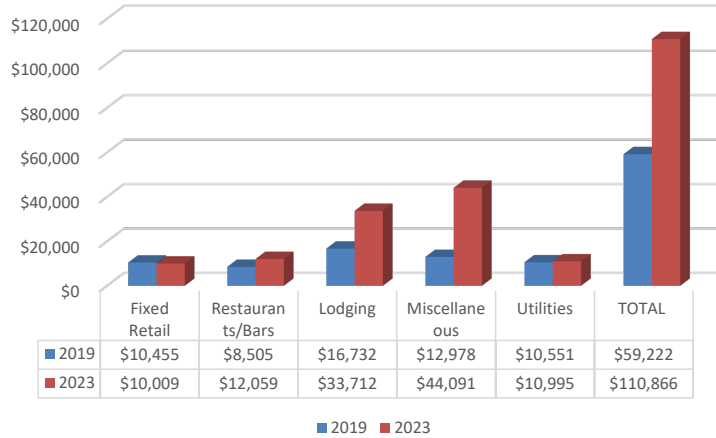
April sales tax by industry 2019 through 2023



% change from previous April



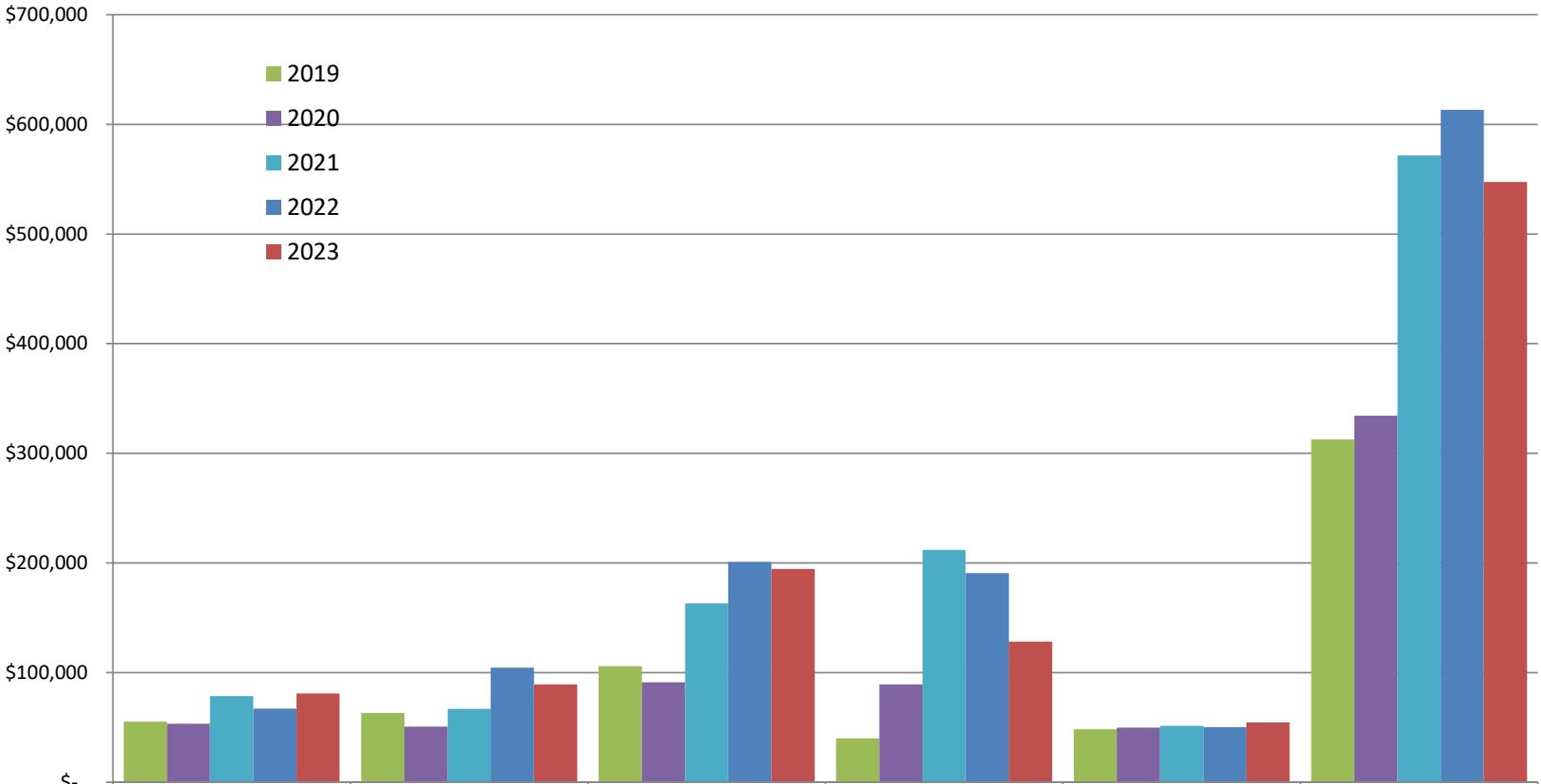
April sales Tax Growth by \$ from 2019 to 2023



% of change from April 2019 to April 2023



TOWN OF GRAND LAKE
Sales Tax Collection by Industry
for Year to Date 2019-2023 January through April YTD



	Fixed Retail	Restaurants/Bars	Lodging	Miscellaneous	Utilities	Total Year To Date
2019	\$55,297	\$63,106	\$105,871	\$40,031	\$48,436	\$312,741
2020	\$53,226	\$50,706	\$91,188	\$89,304	\$49,843	\$334,268
2021	\$78,425	\$66,777	\$163,229	\$211,899	\$51,361	\$571,691
2022	\$67,160	\$104,436	\$200,838	\$190,628	\$50,149	\$613,209
2023	\$80,990	\$89,301	\$194,521	\$128,139	\$54,493	\$547,445