TOWN OF WELLINGTON

FINANCE COMMITTEE MEETING
April 15, 2024 - 6:00 PM

Municipal Services Building, 8225 Third Street, Wellington, CO

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Please click the link below to join the webinar:
https://us06web.zoom.us/j/87941402276?pwd=bGtxREJ4ME5KeENrOG1vdFh4bUdZdz09
Passcode: 672702
Webinar ID: 879 4140 2276

CALL TO ORDER

1. Roll Call

COMMUNITY PARTICIPATION

CONSENT AGENDA

1. Minutes from March 18, 2024 Finance Committee Meeting
    - Pat Johnson, Secretary

FINANCIALS

1. February 2024 Treasurer's Report

2. February 2024 Detailed Ledger Report

ACTION ITEMS

REPORTS

1. Staff Communications

    a. Response to Questions from March 18, 2024 Finance Committee meeting
        - Janice Foster, Budget & Accounting Analyst

    b. Finance Committee Term expiration
        - Patti Garcia, Town Administrator

c. Finance Director/Treasurer Appointment
   - Patti Garcia, Town Administrator

d. 2021 Audit

2. Finance Committee Members Communication

   a. Finance Committee Liaison Recognition
      - Nic Redavid, Finance Committee Chair

3. Finance Committee Board Liaison Communication

ADJOURN

The Town of Wellington will make reasonable accommodations for access to Town services, programs, and activities and special communication arrangements Individuals needing special accommodation may request assistance by contacting at Town Hall or at 970-568-3380 ext. 110 at least 24 hours in advance.

TOWN OF WELLINGTON

Board of Trustees Meeting

Date: April 15, 2024
Subject: Minutes from March 18, 2024 Finance Committee Meeting

- **Pat Johnson, Secretary**

BACKGROUND / DISCUSSION

STAFF RECOMMENDATION

ATTACHMENTS

1. 03-18-2024 Minutes

FINANCE COMMITTEE
MINUTES
March 18, 2024

A. CALL TO ORDER

The Town of Wellington Finance Committee meeting was called to order by Chair Nic Redavid on March 18, 2024 at 6:01 p.m. at the Town of Wellington. The meeting is being recorded and live streamed.

Attendance:
Christine Gaiter
Jason Mellin, Vice Chair
Nic Redavid, Chair
Nick Nudell
Sara Knaack absent
Pat Johnson, Secretary

Others in attendance:
Jon Gaiter, Trustee Liaison
Patty Garcia, Town Administrator
Janice Foster, Accounting & Budget Analyst

B. PUBLIC INVITED TO BE HEARD

No members of the public were in attendance; therefore, no public comment was heard.

C. CONSENT AGENDA

A motion to accept the minutes from the February 26, 2024 Finance Committee Meeting was made by Christine Gaiter, and seconded by Nick Nudell. Motion passed.

D. ACTION ITEMS /DISCUSSION ITEMS

1. January 2024 Treasurer's Report
   Questions:
   a. Pg 64 meals are in a marketing category. Is that where they should be?
   b. Page 36 under Planning, reimbursable services has attorney fees in it, is that the appropriate place for it?
   c. Page 48 under Water fund, electricity. Is a Town building on Kit Fox Dr?
   d. Instead of calling items a gift, could they be called a volunteer incentive or volunteer appreciation? Employee related gifts are now supposed to be funneled through HR.

2. January 2024 Detailed Ledger Report

E. REPORTS

1. Staff Communications
   a. Strategic report will be presented at the Leeper Center tomorrow night, March 19, 6 pm.

2. Finance Committee Members Communications
   a. What does the Finance Committee need to do with the Audit draft? Review it and let Don know if something looks off. If our time is limited, look at Water & Sewer Departments. Our review is due election day, April 2nd.

3. Finance Committee Board of Trustee Liaison Communication
    a. Upcoming election for new members of the Board of Trustees (BOT). When a new BOT is elected, a new Finance Committee is also selected. Current Finance Committee members are encouraged to apply for the committee again.

F. ADJOURN

The meeting was adjourned at 6:21 PM.

Pat Johnson
Finance Committee Secretary

TOWN OF WELLINGTON

Finance Committee Meeting

Date: April 15, 2024
Subject: February 2024 Treasurer's Report

BACKGROUND / DISCUSSION

STAFF RECOMMENDATION

ATTACHMENTS

1. 2024 Feb_Financial Statement

TOWN OF WELLINGTON
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2024

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	TAX REVENUE					
201-01-3110	PROPERTY TAXES	.00	.00	2,086,000.00	2,086,000.00	.0
201-01-3130	SALES TAX	260,157.52	483,845.94	2,774,000.00	2,290,154.06	17.4
201-01-3135	SEVERANCE TAX	.00	.00	108,000.00	108,000.00	.0
201-01-3140	USE TAX - BUILDING MATERIALS	6,600.82	11,432.87	461,152.00	449,719.13	2.5
201-01-3320	CIGARETTE TAX	851.91	1,364.20	7,000.00	5,635.80	19.5
	TOTAL TAX REVENUE	267,610.25	496,643.01	5,436,152.00	4,939,508.99	9.1
	BUILDING PERMITS					
201-02-3155	TOWN PLAN REVIEW FEES	700.00	1,435.00	55,356.00	53,921.00	2.6
201-02-3430	COUNTY TAX VENDORS FEE	101.62	101.62	3,933.00	3,831.38	2.6
201-02-3435	FIRE DEPT. VENDOR FEE	.00	.00	2,358.00	2,358.00	.0
201-02-3450	BLDG. ADMIN. FEE	766.33	1,184.02	43,265.00	42,080.98	2.7
201-02-3462	BLDG. INSPECTION FEES	8,845.70	13,753.56	326,924.00	313,170.44	4.2
	TOTAL BUILDING PERMITS	10,413.65	16,474.20	431,836.00	415,361.80	3.8
	FRANCHISE FEES					
201-03-3160	FRANCHISE FEE-ELECTRICITY	6,812.00	9,591.87	193,000.00	183,408.13	5.0
201-03-3170	FRANCHISE FEE-NATURAL GAS	1,666.67	3,333.34	17,000.00	13,666.66	19.6
201-03-3180	FRANCHISE FEE-TELEPHONE	.00	26,373.91	.00	(26,373.91)	.0
201-03-3190	FRANCHISE FEE-CABLE TELEVISION	.00	.00	25,000.00	25,000.00	.0
	TOTAL FRANCHISE FEES	8,478.67	39,299.12	235,000.00	195,700.88	16.7
	LICENSES & PERMITS					
201-04-3210	LIQUOR LICENSE	122.50	122.50	.00	(122.50)	.0
201-04-3220	BUSINESS LICENSE	1,900.00	9,900.00	19,000.00	9,100.00	52.1
	TOTAL LICENSES & PERMITS	2,022.50	10,022.50	19,000.00	8,977.50	52.8
	FEES FOR SERVICE					
201-05-3420	LAND USE FEES	500.00	500.00	81,500.00	81,000.00	.6
201-05-3460	GENERAL CHARGES FOR SERVICES	(240.00)	7,557.50	.00	(7,557.50)	.0
201-05-3510	COMMUNITY CENTER USER FEES	(100.00)	337.50	3,000.00	2,662.50	11.3
	TOTAL FEES FOR SERVICE	160.00	8,395.00	84,500.00	76,105.00	9.9

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	FINES & PENALTIES					
201-06-3550	COURT FINES & COSTS	1,846.00	3,386.00	20,000.00	16,614.00	16.9
201-06-3555	LCSO ADMINISTRATIVE FEES	20.00	200.00	1,500.00	1,300.00	13.3
	TOTAL FINES & PENALTIES	1,866.00	3,586.00	21,500.00	17,914.00	16.7
	CEMETERY REVENUES					
201-07-3470	CEMETERY-GRAVE OPENINGS	600.00	700.00	.00	(700.00)	.0
201-07-3480	CEMETERY-PERPETUAL CARE	375.00	450.00	.00	(450.00)	.0
201-07-3490	CEMETERY-SALE OF LOTS	1,725.00	2,100.00	9,500.00	7,400.00	22.1
	TOTAL CEMETERY REVENUES	2,700.00	3,250.00	9,500.00	6,250.00	34.2
	MISCELLANEOUS REVENUE					
201-08-3350	GRANTS	.00	.00	52,500.00	52,500.00	.0
201-08-3355	INVESTMENT EARNINGS - LIBRARY	2,006.85	4,157.85	22,000.00	17,842.15	18.9
201-08-3373	LIBRARY CONTRIB./FINES/MISC.	.00	1,808.20	3,500.00	1,691.80	51.7
201-08-3610	INVESTMENT EARNINGS-GENERAL	32,313.07	66,947.05	356,000.00	289,052.95	18.8
201-08-3690	MISCELLANEOUS REVENUE	.00	.00	5,000.00	5,000.00	.0
201-08-3910	SALE OF ASSETS	5.00	5.00	.00	(5.00)	.0
	TOTAL MISCELLANEOUS REVENUE	34,324.92	72,918.10	439,000.00	366,081.90	16.6
	TOTAL FUND REVENUE	327,575.99	650,587.93	6,676,488.00	6,025,900.07	9.7

TOWN OF WELLINGTON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2024

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	LEGISLATIVE					
201-11-5102	BENEFITS	223.55	447.10	910.00	462.90	49.1
201-11-5107	ELECTED OFFICIAL COMPENSATION	900.00	1,800.00	10,800.00	9,000.00	16.7
201-11-5192	COMMUNITY EVENTS	1,192.00	1,507.00	98,820.00	97,313.00	1.5
201-11-5214	OFFICE SUPPLIES	.00	.00	700.00	700.00	.0
201-11-5321	PRINTING SERVICES	203.00	203.00	.00	(203.00)	.0
201-11-5335	DUES & SUBSCRIPTIONS	.00	5,220.00	5,114.00	(106.00)	102.1
201-11-5352	MUNICIPAL LEGAL SERVICES	9,350.00	9,350.00	40,000.00	30,650.00	23.4
201-11-5356	PROFESSIONAL SERVICES	27.00	27.00	.00	(27.00)	.0
201-11-5363	R&M COMPUTER/OFFICE EQUIPMENT	.00	.00	4,000.00	4,000.00	.0
201-11-5380	PROFESSIONAL DEVELOPMENT	111.43	111.43	4,550.00	4,438.57	2.5
201-11-5951	BOARD DISCRETIONARY FUND	147.51	147.51	30,000.00	29,852.49	.5
201-11-5952	HARDSHIP UTILITY GRANT	900.00	1,200.00	12,000.00	10,800.00	10.0
	TOTAL LEGISLATIVE	13,054.49	20,013.04	206,894.00	186,880.96	9.7
	JUDICIAL					
201-12-5109	MAGISTRATE	.00	.00	9,000.00	9,000.00	.0
201-12-5214	OFFICE SUPPLIES	18.44	18.44	500.00	481.56	3.7
201-12-5359	PROSECUTING ATTORNEY	2,066.00	2,066.00	12,000.00	9,934.00	17.2
201-12-5380	PROFESSIONAL DEVELOPMENT	50.00	50.00	1,500.00	1,450.00	3.3
201-12-5394	JURY FEES	.00	.00	1,000.00	1,000.00	.0
201-12-5498	COURT APPOINTED COUNSEL	.00	.00	1,000.00	1,000.00	.0
201-12-5499	TRANSLATOR FEES	.00	.00	500.00	500.00	.0
	TOTAL JUDICIAL	2,134.44	2,134.44	25,500.00	23,365.56	8.4
	ADMINISTRATION					
201-13-5100	WAGES & SALARIES	36,815.10	73,630.20	582,960.79	509,330.59	12.6
201-13-5102	BENEFITS	9,407.84	18,844.64	125,904.17	107,059.53	15.0
201-13-5214	OFFICE SUPPLIES	.00	.00	1,500.00	1,500.00	.0
201-13-5335	DUES & SUBSCRIPTION	375.99	1,707.98	8,500.00	6,792.02	20.1
201-13-5352	LEGAL SERVICES	7,599.87	8,184.87	65,000.00	56,815.13	12.6
201-13-5356	PROFESSIONAL FEES	.00	.00	30,000.00	30,000.00	.0
201-13-5363	R&M COMPUTER/OFFICE EQUIPMENT	.00	.00	7,000.00	7,000.00	.0
201-13-5380	PROFESSIONAL DEVELOPMENT	25.00	115.00	10,500.00	10,385.00	1.1
201-13-5496	COMMUNICATIONS DIVISION	104.50	104.50	16,460.00	16,355.50	.6
201-13-5933	WELLINGTON SENIOR RESOURCE CEN	.00	330.61	10,900.00	10,569.39	3.0
	TOTAL ADMINISTRATION	54,328.30	102,917.80	858,724.96	755,807.16	12.0

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	FINANCE					
201-14-5100	WAGES & SALARIES	16,023.00	32,046.00	282,244.80	250,198.80	11.4
201-14-5102	BENEFITS	5,277.45	10,544.22	69,935.92	59,391.70	15.1
201-14-5214	OFFICE SUPPLIES	57.83	57.83	1,000.00	942.17	5.8
201-14-5311	POSTAGE	8.93	1,019.35	1,800.00	780.65	56.6
201-14-5335	DUES AND SUBSCRIPTIONS	150.00	150.00	2,000.00	1,850.00	7.5
201-14-5353	ACCOUNTING & AUDITING	.00	.00	68,300.00	68,300.00	.0
201-14-5356	PROFESSIONAL SERVICES	10,778.37	10,778.37	90,000.00	79,221.63	12.0
201-14-5363	R&M COMPUTER/OFFICE EQUIP	.00	.00	2,000.00	2,000.00	.0
201-14-5380	PROFESSIONAL DEVELOPMENT	.00	345.00	8,500.00	8,155.00	4.1
201-14-5381	MILEAGE REIMBURSEMENT	.00	.00	200.00	200.00	.0
201-14-5510	INSURANCE & BONDS	.00	41,501.78	158,655.10	117,153.32	26.2
201-14-5640	PAYING AGENT FEES	.00	250.00	500.00	250.00	50.0
201-14-5950	DOCUMENT SHREDDING	.00	.00	200.00	200.00	.0
	TOTAL FINANCE	32,295.58	96,692.55	685,335.82	588,643.27	14.1
	TOWN CLERK					
201-15-5100	WAGES & SALARIES	14,729.22	29,458.45	183,380.00	153,921.55	16.1
201-15-5102	BENEFITS	3,723.84	7,447.03	38,657.52	31,210.49	19.3
201-15-5214	OFFICE SUPPLIES	35.00	35.00	1,500.00	1,465.00	2.3
201-15-5331	PUBLISHING & LEGAL NOTICES	162.30	162.30	4,500.00	4,337.70	3.6
201-15-5335	DUES & SUBSCRIPTIONS	.00	.00	826.00	826.00	.0
201-15-5356	PROFESSIONAL SERVICES	477.00	477.00	4,000.00	3,523.00	11.9
201-15-5363	R&M COMPUTER/OFFICE EQUIP.	254.94	254.94	3,500.00	3,245.06	7.3
201-15-5380	PROFESSIONAL DEVELOPMENT	.00	.00	4,000.00	4,000.00	.0
201-15-5414	ELECTION EXPENSES	3,627.46	3,671.82	32,000.00	28,328.18	11.5
201-15-5530	CODE REVIEW & UPDATE	.00	.00	5,000.00	5,000.00	.0
	TOTAL TOWN CLERK	23,009.76	41,506.54	277,363.52	235,856.98	15.0

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	HUMAN RESOURCES					
201-16-5100	WAGES & SALARIES	13,628.51	25,554.80	198,906.80	173,352.00	12.9
201-16-5102	BENEFITS	4,604.82	8,555.62	48,008.29	39,452.67	17.8
201-16-5103	TEMPORARY EMPLOYMENT SERVICES	.00	.00	10,000.00	10,000.00	.0
201-16-5214	OFFICE SUPPLIES	11.00	11.00	500.00	489.00	2.2
201-16-5226	EXECUTIVE SEARCH	.00	.00	29,000.00	29,000.00	.0
201-16-5335	DUES & SUBSCRIPTIONS	7,900.00	8,144.00	8,000.00	(144.00)	101.8
201-16-5356	PROFESSIONAL FEES	.00	500.00	21,000.00	20,500.00	2.4
201-16-5363	R&M COMPUTER/OFFICE EQUIP.	79.97	79.97	1,500.00	1,420.03	5.3
201-16-5380	PROFESSIONAL DEVELOPMENT	.00	.00	7,000.00	7,000.00	.0
201-16-5580	EMPLOYEE DRUG TESTING	126.25	126.25	2,000.00	1,873.75	6.3
201-16-5582	EMPLOYEE RELATIONS	119.99	244.47	20,000.00	19,755.53	1.2
201-16-5583	BACKGROUND CHECK	215.00	321.50	2,500.00	2,178.50	12.9
201-16-5948	EMPLOYEE APPAREL	.00	.00	1,500.00	1,500.00	.0
201-16-5949	EMPLOYEE ADVERTISING	150.00	150.00	1,000.00	850.00	15.0
	TOTAL HUMAN RESOURCES	26,835.54	43,687.61	350,915.09	307,227.48	12.5
	INFORMATION TECHNOLOGY					
201-17-5100	WAGES & SALARIES	.00	.00	75,000.00	75,000.00	.0
201-17-5102	BENEFITS	.00	.00	19,839.36	19,839.36	.0
201-17-5214	OFFICE SUPPLIES	.00	.00	1,000.00	1,000.00	.0
201-17-5345	TELEPHONE SERVICES	2,016.87	5,015.80	51,480.00	46,464.20	9.7
201-17-5357	PROFESSIONAL FEES	12,132.50	12,132.50	60,000.00	47,867.50	20.2
201-17-5363	R&M COMPUTER/OFFICE EQUIP.	.00	.00	7,500.00	7,500.00	.0
201-17-5380	PROFESSIONAL DEVELOPMENT	.00	.00	750.00	750.00	.0
201-17-5381	MILEAGE REIMBURSEMENT	.00	.00	50.00	50.00	.0
201-17-5384	INTERNET SERVICES	3,335.86	6,023.97	50,000.00	43,976.03	12.1
201-17-5579	SOFTWARE LICENSE/SUPPORT	8,979.97	10,975.95	180,800.00	169,824.05	6.1
201-17-5585	WEBSITE MAINTENANCE	.00	.00	15,480.00	15,480.00	.0
201-17-5947	COPIER EXPENSE	1,548.61	1,548.61	10,000.00	8,451.39	15.5
	TOTAL INFORMATION TECHNOLOGY	28,013.81	35,696.83	471,899.36	436,202.53	7.6

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	PLANNING AND ZONING					
201-18-5100	WAGES & SALARIES	43,730.62	87,461.24	656,543.97	569,082.73	13.3
201-18-5102	BENEFITS	13,171.11	26,509.60	130,024.05	103,514.45	20.4
201-18-5214	OFFICE SUPPLIES	73.06	149.05	3,500.00	3,350.95	4.3
201-18-5231	FUEL, OIL, GREASE	.00	67.23	6,500.00	6,432.77	1.0
201-18-5233	VEHICLE R&M	.00	.00	3,000.00	3,000.00	.0
201-18-5331	RECORDING & LEGAL PUBLISHING	.00	.00	2,500.00	2,500.00	.0
201-18-5335	DUES & SUBSCRIPTIONS	.00	45.00	2,157.50	2,112.50	2.1
201-18-5350	BUILDING INSP. FEE REMITTANCE	8,284.69	8,284.69	300,000.00	291,715.31	2.8
201-18-5355	REIMBURSABLE SERVICES	.00	725.00	30,000.00	29,275.00	2.4
201-18-5356	PROFESSIONAL SERVICES	485.55	622.55	30,000.00	29,377.45	2.1
201-18-5363	R&M COMPUTER/OFFICE EQUIP	.00	.00	4,150.00	4,150.00	.0
201-18-5370	SAFETY SUPPLIES & EQUIPMENT	.00	.00	270.00	270.00	.0
201-18-5372	UNIFORMS	.00	.00	375.00	375.00	.0
201-18-5374	HUMANE SOCIETY HOLDING CHARGES	.00	.00	19,694.00	19,694.00	.0
201-18-5375	PROTECTIVE INSP. EQUIPMENT	.00	.00	200.00	200.00	.0
201-18-5380	PROFESSIONAL DEVELOPMENT	207.50	1,179.21	8,242.43	7,063.22	14.3
	TOTAL PLANNING AND ZONING	65,952.53	125,043.57	1,197,156.95	1,072,113.38	10.5
	PUBLIC WORKS					
201-34-5100	WAGES & SALARIES	56,197.73	113,818.58	858,465.72	744,647.14	13.3
201-34-5102	BENEFITS	15,234.55	31,031.20	154,966.64	123,935.44	20.0
201-34-5231	FUEL, OIL & GREASE	1,272.92	2,615.57	24,000.00	21,384.43	10.9
201-34-5233	R&M- MACHINERY & EQUIP. PARTS	7,678.58	10,978.87	40,000.00	29,021.13	27.5
201-34-5241	SHOP SUPPLIES	.00	.00	2,000.00	2,000.00	.0
201-34-5329	HOA FEES	.00	.00	1,000.00	1,000.00	.0
201-34-5335	DUES & SUBSCRIPTIONS	.00	.00	4,500.00	4,500.00	.0
201-34-5356	PROFESSIONAL SERVICES	.00	.00	40,000.00	40,000.00	.0
201-34-5363	R&M COMPUTER/OFFICE EQUIP.	809.36	885.30	7,500.00	6,614.70	11.8
201-34-5370	SAFETY WORKWEAR & EQUIPMENT	278.81	448.80	1,400.00	951.20	32.1
201-34-5372	UNIFORMS	3,271.68	9,415.83	15,000.00	5,584.17	62.8
201-34-5380	PROFESSIONAL DEVELOPMENT	77.40	241.40	15,310.00	15,068.60	1.6
201-34-5398	TRASH	1,785.96	1,785.96	.00	(1,785.96)	.0
201-34-5422	SMALL TOOLS	.00	.00	1,000.00	1,000.00	.0
201-34-5456	MOSQUITO CONTROL	.00	.00	25,300.00	25,300.00	.0
201-34-5579	SOFTWARE SUBSCRIPTIONS	4,813.79	4,813.79	15,000.00	10,186.21	32.1
201-34-5941	PW OFFICE SUPPLIES	1,664.10	2,671.80	10,000.00	7,328.20	26.7
201-34-5947	COPIER EXPENSE	516.21	653.99	3,500.00	2,846.01	18.7
	TOTAL PUBLIC WORKS	93,601.09	179,361.09	1,218,942.36	1,039,581.27	14.7
	CEMETERY					
201-42-5382	GROUNDS MAINTENANCE SERVICE	.00	.00	5,000.00	5,000.00	.0
201-42-5423	SAND & GRAVEL & ROAD BASE	.00	1,947.52	5,000.00	3,052.48	39.0
	TOTAL CEMETERY	.00	1,947.52	10,000.00	8,052.48	19.5

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	GEN. USE BLDGS. & COM. CENTERS					
201-49-5341	ELECTRICITY	252.02	271.35	2,100.00	1,828.65	12.9
201-49-5342	WATER	.00	.00	4,000.00	4,000.00	.0
201-49-5343	SEWER	.00	.00	2,000.00	2,000.00	.0
201-49-5344	NATURAL GAS - HEAT	.00	.00	30,000.00	30,000.00	.0
201-49-5346	STORM DRAINAGE	.00	.00	3,000.00	3,000.00	.0
201-49-5367	R&M SERV./SUPPLIES - BUILDINGS	8,843.18	12,297.33	40,000.00	27,702.67	30.7
201-49-5369	JANITORIAL SERVICE	6,412.00	6,412.00	45,000.00	38,588.00	14.3
201-49-5370	GENERAL BUILDING SUPPLIES	268.56	452.19	11,700.00	11,247.81	3.9
201-49-5398	TRASH	.00	.00	11,225.00	11,225.00	.0
	TOTAL GEN. USE BLDGS. & COM. CENTERS	15,775.76	19,432.87	149,025.00	129,592.13	13.0
	ECONOMIC DEVELOPMENT					
201-51-5154	ECONOMIC DEVELOPMENT	.00	.00	10,500.00	10,500.00	.0
201-51-5214	OFFICE SUPPLIES	.00	.00	400.00	400.00	.0
201-51-5379	PROFESSIONAL DEVELOPMENT	.00	.00	3,800.00	3,800.00	.0
201-51-5401	MARKETING SERVICES	.00	.00	1,000.00	1,000.00	.0
	TOTAL ECONOMIC DEVELOPMENT	.00	.00	15,700.00	15,700.00	.0
	LIBRARY					
201-55-5100	WAGES & SALARIES	22,786.42	45,283.69	334,555.89	289,272.20	13.5
201-55-5101	SEASONAL	1,634.40	3,309.66	20,000.00	16,690.34	16.6
201-55-5102	BENEFITS	5,440.70	10,838.66	60,447.25	49,608.59	17.9
201-55-5214	OFFICE SUPPLIES	642.39	1,518.33	9,000.00	7,481.67	16.9
201-55-5311	POSTAGE	.00	.00	200.00	200.00	.0
201-55-5321	PRINTING SERVICES	.00	.00	1,000.00	1,000.00	.0
201-55-5331	PUBLISHING & LEGAL NOTICES	.00	.00	700.00	700.00	.0
201-55-5333	DUES	.00	.00	200.00	200.00	.0
201-55-5337	PROGRAMS	92.20	92.20	6,000.00	5,907.80	1.5
201-55-5347	STORY TIME SUPPLIES	.00	.00	500.00	500.00	.0
201-55-5363	R&M COMPUTER/OFFICE EQUIP.	.00	.00	750.00	750.00	.0
201-55-5380	PROFESSIONAL DEVELOPMENT	.00	.00	1,600.00	1,600.00	.0
201-55-5384	INTERNET SERVICE	.00	.00	2,000.00	2,000.00	.0
201-55-5387	SPECIAL EVENT SUPPLIES	.00	.00	375.00	375.00	.0
201-55-5579	SOFTWARE LICENSE/SUPPORT	2,659.99	2,769.54	8,500.00	5,730.46	32.6
201-55-5792	MULTI MEDIA	281.26	281.26	3,500.00	3,218.74	8.0
201-55-5793	E-BOOKS - SUBSCRIPTION/MISC.	.00	.00	5,500.00	5,500.00	.0
201-55-5900	LIBRARY BOOKS	7,113.61	7,113.61	18,000.00	10,886.39	39.5
201-55-5901	LIBRARY SHELVING & FURNISHINGS	959.88	959.88	2,000.00	1,040.12	48.0
201-55-5902	COURIER SERVICE	.00	.00	2,500.00	2,500.00	.0
201-55-5903	GRANTS PROGRAM EXPENDITURES	(2,232.00)	(2,232.00)	11,000.00	13,232.00	(20.3)
	TOTAL LIBRARY	39,378.85	69,934.83	488,328.14	418,393.31	14.3

TOWN OF WELLINGTON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
TOTAL FUND EXPENDITURES	394,380.15	738,368.69	5,955,785.20	5,217,416.51	12.4
NET REVENUE OVER EXPENDITURES	(66,804.16)	(87,780.76)	720,702.80	808,483.56	(12.2)

TOWN OF WELLINGTON
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2024

STREET FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	TAX REVENUE					
203-01-3130	SALES TAX	71,526.73	133,026.78	762,850.00	629,823.22	17.4
203-01-3315	MOTOR VEHICLE USE TAX	74,660.53	138,560.47	990,900.00	852,339.53	14.0
203-01-3335	HIGHWAY USERS TAX	25,788.26	52,503.65	399,600.00	347,096.35	13.1
	TOTAL TAX REVENUE	171,975.52	324,090.90	2,153,350.00	1,829,259.10	15.1
	LICENSES & PERMITS					
203-04-3343	STREET CUT PERMITS	50.00	50.00	.00	(50.00)	.0
203-04-3376	BP ROAD IMPACT FEE	.00	.00	85,000.00	85,000.00	.0
	TOTAL LICENSES & PERMITS	50.00	50.00	85,000.00	84,950.00	.1
	MISCELLANEOUS REVENUE					
203-08-3350	GRANTS	.00	.00	850,000.00	850,000.00	.0
203-08-3610	INVESTMENT EARNINGS	8,292.02	17,179.63	53,000.00	35,820.37	32.4
203-08-3910	SALE OF ASSETS	107.00	107.00	1,000.00	893.00	10.7
	TOTAL MISCELLANEOUS REVENUE	8,399.02	17,286.63	904,000.00	886,713.37	1.9
	TOTAL FUND REVENUE	180,424.54	341,427.53	3,142,350.00	2,800,922.47	10.9

TOWN OF WELLINGTON
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2024

STREET FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	OPERATING					
203-34-5100	WAGES & SALARIES	31,708.45	69,073.14	469,215.20	400,142.06	14.7
203-34-5102	BENEFITS	14,160.65	29,501.18	126,706.33	97,205.15	23.3
203-34-5110	ON-CALL STIPEND	.00	.00	10,400.00	10,400.00	.0
203-34-5233	R&M- MACHINERY & EQUIP. PARTS	240.20	240.20	.00	(240.20)	.0
203-34-5240	STREET PAINT, SIGNS, & PARTS	3,271.74	3,271.74	45,000.00	41,728.26	7.3
203-34-5341	ELECTRICITY FOR STREET LIGHTS	15,449.99	31,339.14	210,000.00	178,660.86	14.9
203-34-5342	WATER	.00	.00	6,000.00	6,000.00	.0
203-34-5370	SAFETY WORKWEAR & EQUIPMENT	199.99	1,615.39	5,000.00	3,384.61	32.3
203-34-5397	WEED CONTROL	.00	.00	6,000.00	6,000.00	.0
203-34-5422	SMALL TOOLS	18.88	83.31	4,000.00	3,916.69	2.1
203-34-5423	SAND & GRAVEL & ROADBASE	585.00	585.00	.00	(585.00)	.0
203-34-5424	STREET CONSTRUCTION MATERIAL	2,231.17	3,431.17	10,000.00	6,568.83	34.3
203-34-5426	WEATHER RESPONSE MANAGEMENT	.00	.00	8,000.00	8,000.00	.0
203-34-5427	SNOW MANAGEMENT MATERIALS	64.95	64.95	30,000.00	29,935.05	.2
203-34-5428	STREET MAINTENANCE	.00	.00	35,000.00	35,000.00	.0
203-34-5453	R&M SUPPLIES - STREET SWEEPER	.00	137.39	.00	(137.39)	.0
203-34-5533	EQUIPMENT RENTAL	.00	850.00	3,000.00	2,150.00	28.3
203-34-5941	SAFETY & FIRST AID KITS	300.62	361.80	2,000.00	1,638.20	18.1
	TOTAL OPERATING	68,231.64	140,554.41	970,321.53	829,767.12	14.5
	TOTAL FUND EXPENDITURES	68,231.64	140,554.41	970,321.53	829,767.12	14.5
	NET REVENUE OVER EXPENDITURES	112,192.90	200,873.12	2,172,028.47	1,971,155.35	9.3

WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	CONTRIBUTED CAPITAL					
204-02-3444	BP RAW WATER FEE	.00	.00	310,250.00	310,250.00	.0
204-02-3446	TAP FEES	.00	.00	550,410.00	550,410.00	.0
	TOTAL CONTRIBUTED CAPITAL	.00	.00	860,660.00	860,660.00	.0
	OPERATING REVENUE					
204-03-3441	WATER SALES	286,062.42	594,358.79	5,350,482.00	4,756,123.21	11.1
204-03-3442	SHUT-OFF/RECON./LATE/NSF/TRANS	3,805.00	7,396.04	25,553.00	18,156.96	28.9
204-03-3447	BULK WATER SALES	1,183.06	3,679.31	25,477.00	21,797.69	14.4
	TOTAL OPERATING REVENUE	291,050.48	605,434.14	5,401,512.00	4,796,077.86	11.2
	NON-OPERATING REVENUE					
204-04-3610	INVESTMENT EARNINGS	66,379.64	139,381.89	652,000.00	512,618.11	21.4
204-04-3650	LOAN PROCEEDS	.00	1,311,419.88	2,598,641.00	1,287,221.12	50.5
204-04-3910	SALE OF ASSETS	725.00	725.00	.00	(725.00)	.0
	TOTAL NON-OPERATING REVENUE	67,104.64	1,451,526.77	3,250,641.00	1,799,114.23	44.7
204-09-3380	TRANS IN FROM GENERAL FUND	.00	.00	691,000.00	691,000.00	.0
	TOTAL SOURCE 09	.00	.00	691,000.00	691,000.00	.0
	TOTAL FUND REVENUE	358,155.12	2,056,960.91	10,203,813.00	8,146,852.09	20.2

WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	OPERATING					
204-34-5100	WAGES & SALARIES	33,721.39	59,122.99	538,368.56	479,245.57	11.0
204-34-5102	BENEFITS	14,603.12	25,652.28	149,474.31	123,822.03	17.2
204-34-5110	ON-CALL STIPEND	.00	.00	15,600.00	15,600.00	.0
204-34-5221	CHEMICALS	24,545.08	24,545.08	350,000.00	325,454.92	7.0
204-34-5227	PLANT UTILITIES	3,699.98	5,721.54	40,000.00	34,278.46	14.3
204-34-5229	PERMIT AND PROGRAM FEES	.00	.00	3,000.00	3,000.00	.0
204-34-5231	FUEL, OIL & GREASE	.00	218.86	10,500.00	10,281.14	2.1
204-34-5233	R&M- MACHINERY & EQUIP. PARTS	774.33	2,028.86	10,000.00	7,971.14	20.3
204-34-5241	SHOP SUPPLIES	137.99	137.99	2,500.00	2,362.01	5.5
204-34-5321	UTILITY BILLING PRINTING	2,959.28	5,690.77	20,308.00	14,617.23	28.0
204-34-5334	WATER TESTING	3,416.39	3,636.49	87,000.00	83,363.51	4.2
204-34-5339	ON-LINE UTILITY BILL PAY-FEES	.00	.00	28,500.00	28,500.00	.0
204-34-5341	ELECTRICITY	6,552.86	12,329.85	97,500.00	85,170.15	12.7
204-34-5345	TELEPHONE SERVICE	150.72	299.20	700.00	400.80	42.7
204-34-5352	WATER RESOURCE LEGAL SERVICES	682.00	682.00	25,000.00	24,318.00	2.7
204-34-5353	WATER EFFICIENCY PROGRAM	4,005.00	4,005.00	15,000.00	10,995.00	26.7
204-34-5356	PROFESSIONAL SERVICES	2,486.06	2,486.06	40,000.00	37,513.94	6.2
204-34-5363	R&M COMPUTER EQUIPMENT	.00	.00	2,500.00	2,500.00	.0
204-34-5370	SAFETY WORKWEAR & EQUIPMENT	195.00	1,607.45	28,000.00	26,392.55	5.7
204-34-5380	PROFESSIONAL DEVELOPMENT	225.00	640.00	11,500.00	10,860.00	5.6
204-34-5384	INTERNET SERVICE	107.28	211.56	19,000.00	18,788.44	1.1
204-34-5422	SMALL TOOLS	193.80	193.80	9,500.00	9,306.20	2.0
204-34-5423	CONSTRUCTION MATERIAL	.00	.00	3,000.00	3,000.00	.0
204-34-5430	DISTRIBUTION SYS EMR REPAIR	.00	.00	15,000.00	15,000.00	.0
204-34-5433	R&M PLANT	1,672.39	5,137.03	100,000.00	94,862.97	5.1
204-34-5434	R&M DISTRIBUTION	1,266.13	1,285.10	80,000.00	78,714.90	1.6
204-34-5437	R&M SCADA	690.00	690.00	25,000.00	24,310.00	2.8
204-34-5440	SLUDGE REMOVAL	.00	.00	125,000.00	125,000.00	.0
204-34-5455	LAB SUPPLIES	389.08	837.88	14,500.00	13,662.12	5.8
204-34-5533	EQUIPMENT RENTAL	.00	.00	2,500.00	2,500.00	.0
204-34-5579	SOFTWARE SUBSCRIPTIONS	.00	.00	20,500.00	20,500.00	.0
204-34-5593	NPIC WATER LEASE AGREEMENT	9,683.10	9,683.10	3,035,000.00	3,025,316.90	.3
204-34-5597	RAW WATER FEES AND ASSESSMENTS	15,123.00	15,123.00	30,000.00	14,877.00	50.4
204-34-5903	WATER METERS - NEW HOMES	.00	.00	20,000.00	20,000.00	.0
204-34-5941	SAFETY & FIRST AID KITS	13.16	62.77	3,250.00	3,187.23	1.9
204-34-5969	LAB EQUIPMENT	.00	.00	20,000.00	20,000.00	.0
	TOTAL OPERATING	127,292.14	182,028.66	4,997,700.87	4,815,672.21	3.6
	DEBT SERVICE					
204-90-5630	2019 SRF LOAN D19AX116-PRINCIP	.00	.00	1,091,978.00	1,091,978.00	.0
204-90-5631	2019 SRF LOAN D19AX116-INTER.	.00	.00	372,716.24	372,716.24	.0
	TOTAL DEBT SERVICE	.00	.00	1,464,694.24	1,464,694.24	.0
	TOTAL FUND EXPENDITURES	127,292.14	182,028.66	6,462,395.11	6,280,366.45	2.8

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
NET REVENUE OVER EXPENDITURES	230,862.98	1,874,932.25	3,741,417.89	1,866,485.64	50.1

TOWN OF WELLINGTON
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2024

SEWER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	CONTRIBUTED CAPITAL					
205-02-3446	TAP FEES	.00	.00	511,455.00	511,455.00	.0
	TOTAL CONTRIBUTED CAPITAL	.00	.00	511,455.00	511,455.00	.0
	OPERATING REVENUE					
205-03-3445	SEWER USER FEES	190,098.10	377,759.56	2,637,019.00	2,259,259.44	14.3
	TOTAL OPERATING REVENUE	190,098.10	377,759.56	2,637,019.00	2,259,259.44	14.3
	NON-OPERATING REVENUE					
205-04-3610	INVESTMENT EARNINGS	29,845.43	66,273.31	377,000.00	310,726.69	17.6
205-04-3650	BOND/LOAN PROCEEDS	1,539,879.11	3,744,104.53	17,365,002.00	13,620,897.47	21.6
205-04-3675	INTERGOVERNMENTAL GRANTS/LOANS	.00	.00	60,000.00	60,000.00	.0
	TOTAL NON-OPERATING REVENUE	1,569,724.54	3,810,377.84	17,802,002.00	13,991,624.16	21.4
205-09-3380	TRANS IN FROM GENERAL FUND	.00	.00	358,000.00	358,000.00	.0
	TOTAL SOURCE 09	.00	.00	358,000.00	358,000.00	.0
	TOTAL FUND REVENUE	1,759,822.64	4,188,137.40	21,308,476.00	17,120,338.60	19.7

SEWER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	OPERATING					
205-34-5100	WAGES & SALARIES	34,376.78	71,312.27	471,037.01	399,724.74	15.1
205-34-5102	BENEFITS	13,457.90	27,624.46	138,956.90	111,332.44	19.9
205-34-5110	ON-CALL STIPEND	.00	.00	15,600.00	15,600.00	.0
205-34-5221	CHEMICALS	.00	.00	60,000.00	60,000.00	.0
205-34-5228	PERMIT AND PROGRAM FEES	.00	.00	5,000.00	5,000.00	.0
205-34-5231	FUEL, OIL & GREASE	.00	277.90	10,000.00	9,722.10	2.8
205-34-5233	R&M- MACHINERY & EQUIP. PARTS	697.67	1,623.64	30,000.00	28,376.36	5.4
205-34-5241	SHOP SUPPLIES	.00	97.88	1,500.00	1,402.12	6.5
205-34-5321	UTILITY BILLING PRINTING	3,325.61	5,253.61	14,464.00	9,210.39	36.3
205-34-5339	ON-LINE UTILITY BILL PAY FEES	.00	.00	20,400.00	20,400.00	.0
205-34-5341	ELECTRICITY	19,139.05	35,967.71	226,700.00	190,732.29	15.9
205-34-5342	WATER	.00	.00	2,000.00	2,000.00	.0
205-34-5344	NATURAL GAS	.00	.00	16,000.00	16,000.00	.0
205-34-5356	PROFESSIONAL SERVICES	1,450.00	5,983.13	20,000.00	14,016.87	29.9
205-34-5363	R&M COMPUTER EQUIPMENT	.00	.00	5,000.00	5,000.00	.0
205-34-5370	SAFETY WORKWEAR & EQUIPMENT	2,659.81	3,046.76	10,000.00	6,953.24	30.5
205-34-5380	PROFESSIONAL DEVELOPMENT	750.00	1,825.00	11,500.00	9,675.00	15.9
205-34-5384	INTERNET SERVICE	137.28	271.56	19,000.00	18,728.44	1.4
205-34-5422	SMALL TOOLS	24.86	859.48	7,500.00	6,640.52	11.5
205-34-5423	CONSTRUCTION MATERIAL	.00	.00	3,000.00	3,000.00	.0
205-34-5431	R&M PUMPS	3,361.31	3,990.42	25,000.00	21,009.58	16.0
205-34-5432	R&M SCADA	1,205.00	1,205.00	25,000.00	23,795.00	4.8
205-34-5433	R&M PLANT	2,112.15	8,424.85	65,000.00	56,575.15	13.0
205-34-5434	R&M COLLECTIONS	231.36	5,968.99	15,000.00	9,031.01	39.8
205-34-5440	SLUDGE DISPOSAL	6,840.00	8,208.00	55,000.00	46,792.00	14.9
205-34-5455	LAB SUPPLIES	.00	799.70	6,500.00	5,700.30	12.3
205-34-5512	INSURANCE-PROPERTY RELATED	.00	844.84	.00	(844.84)	.0
205-34-5533	EQUIPMENT RENTAL	.00	.00	2,500.00	2,500.00	.0
205-34-5554	SEWER TESTING	2,312.20	3,766.80	45,000.00	41,233.20	8.4
205-34-5579	SOFTWARE SUBSCRIPTIONS & SUPP.	.00	404.00	45,000.00	44,596.00	.9
205-34-5941	SAFETY & FIRST AID KITS	155.92	235.34	3,000.00	2,764.66	7.8
205-34-5969	LAB EQUIPMENT	.00	25.90	7,000.00	6,974.10	.4
	TOTAL OPERATING	92,236.90	188,017.24	1,381,657.91	1,193,640.67	13.6
	DEBT SERVICE					
205-90-5618	2022 LOAN W22AX116 - PRINCIPAL	.00	.00	936,944.00	936,944.00	.0
205-90-5619	2022 LOAN W22AX116 - INTEREST	.00	.00	1,405,230.00	1,405,230.00	.0
205-90-5621	2022 GPR LOAN PRINCIPAL	.00	.00	81,958.18	81,958.18	.0
205-90-5622	2022 GPR LOAN INTEREST	.00	.00	43,986.54	43,986.54	.0
	TOTAL DEBT SERVICE	.00	.00	2,468,118.72	2,468,118.72	.0
	TOTAL FUND EXPENDITURES	92,236.90	188,017.24	3,849,776.63	3,661,759.39	4.9
	NET REVENUE OVER EXPENDITURES	1,667,585.74	4,000,120.16	17,458,699.37	13,458,579.21	22.9

DRAINAGE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	CONTRIBUTED CAPITAL					
207-02-3451	TOW STRM DRN BP IMPACT	.00	.00	20,000.00	20,000.00	.0
207-02-3453	AUTH STORM DRN BP IMPACT	.00	.00	22,000.00	22,000.00	.0
	TOTAL CONTRIBUTED CAPITAL	.00	.00	42,000.00	42,000.00	.0
	OPERATING REVENUE					
207-03-3449	TOW STORM DRAIN UTILITY FEES	22,837.14	45,330.19	270,400.00	225,069.81	16.8
207-03-3452	AUTH STORM DRAIN UTILITY FEES	34,770.93	68,876.24	403,322.00	334,445.76	17.1
	TOTAL OPERATING REVENUE	57,608.07	114,206.43	673,722.00	559,515.57	17.0
	MISCELLANEOUS REVENUE					
207-08-3364	GRANT	.00	.00	646,000.00	646,000.00	.0
207-08-3610	INVESTMENT EARNINGS	4,533.82	9,393.30	45,300.00	35,906.70	20.7
207-08-3690	MISCELLANEOUS REVENUE	.00	16.71	.00	(16.71)	.0
	TOTAL MISCELLANEOUS REVENUE	4,533.82	9,410.01	691,300.00	681,889.99	1.4
	TOTAL FUND REVENUE	62,141.89	123,616.44	1,407,022.00	1,283,405.56	8.8

DRAINAGE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	OPERATING					
207-34-5231	FUEL, OIL & GREASE	.00	506.39	2,000.00	1,493.61	25.3
207-34-5321	UTILITY BILLING PRINTING SERV.	2,952.95	3,649.95	5,228.00	1,578.05	69.8
207-34-5339	ON-LINE UTILITY BILL PAY-FEE	.00	.00	7,500.00	7,500.00	.0
207-34-5341	ELECTRICITY	40.60	74.65	750.00	675.35	10.0
207-34-5356	PROFESSIONAL SERVICES	.00	.00	20,000.00	20,000.00	.0
207-34-5522	AUTHORITY UTILITIES PAYMENTS	891.00	891.00	411,468.00	410,577.00	.2
207-34-5524	AUTHORITY IMPACT FEES	.00	.00	36,107.00	36,107.00	.0
207-34-5533	EQUIPMENT RENTAL	.00	.00	1,000.00	1,000.00	.0
	TOTAL OPERATING	3,884.55	5,121.99	484,053.00	478,931.01	1.1
	TOTAL FUND EXPENDITURES	3,884.55	5,121.99	484,053.00	478,931.01	1.1
	NET REVENUE OVER EXPENDITURES	58,257.34	118,494.45	922,969.00	804,474.55	12.8

TOWN OF WELLINGTON
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2024

CONSERVATION TRUST FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	MISCELLANEOUS REVENUE					
209-08-3610	INVESTMENT EARNINGS	2,970.18	6,153.24	.00	(6,153.24)	.0
	TOTAL MISCELLANEOUS REVENUE	2,970.18	6,153.24	.00	(6,153.24)	.0
	TOTAL FUND REVENUE	2,970.18	6,153.24	.00	(6,153.24)	.0
	NET REVENUE OVER EXPENDITURES	2,970.18	6,153.24	.00	(6,153.24)	.0

PARK FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	TAX REVENUE					
210-01-3130	SALES TAX	58,532.53	108,859.92	624,150.00	515,290.08	17.4
210-01-3315	MOTOR VEHICLE USE TAX	15,291.91	28,379.86	218,500.00	190,120.14	13.0
210-01-3700	OPEN SPACE SALES TAX	41,226.82	73,539.09	422,300.00	348,760.91	17.4
	TOTAL TAX REVENUE	115,051.26	210,778.87	1,264,950.00	1,054,171.13	16.7
	BUILDING PERMITS					
210-02-3381	TRAIL IMPACT FEE	.00	.00	22,500.00	22,500.00	.0
210-02-3620	BP PARK IMPACT FEE	.00	.00	50,000.00	50,000.00	.0
	TOTAL BUILDING PERMITS	.00	.00	72,500.00	72,500.00	.0
	RECREATION PROGRAM FEES					
210-05-3175	RECREATION FEES	32.00	163.00	63,800.00	63,637.00	.3
	TOTAL RECREATION PROGRAM FEES	32.00	163.00	63,800.00	63,637.00	.3
	MISCELLANEOUS REVENUE					
210-08-3610	INVESTMENT EARNINGS	11,975.89	24,623.92	116,700.00	92,076.08	21.1
	TOTAL MISCELLANEOUS REVENUE	11,975.89	24,623.92	116,700.00	92,076.08	21.1
	TOTAL FUND REVENUE	127,059.15	235,565.79	1,517,950.00	1,282,384.21	15.5

PARK FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	OPERATING					
210-34-5100	WAGES & SALARIES	17,685.84	34,929.35	269,764.28	234,834.93	13.0
210-34-5101	SEASONALS	2,662.50	3,641.77	.00	(3,641.77)	.0
210-34-5102	BENEFITS	5,976.99	11,678.45	54,485.21	42,806.76	21.4
210-34-5110	ON-CALL STIPEND	.00	.00	5,200.00	5,200.00	.0
210-34-5111	VANDALISM	53.48	53.48	1,000.00	946.52	5.4
210-34-5112	HORTICULTURE	.00	.00	5,000.00	5,000.00	.0
210-34-5221	POND CHEMICALS	.00	.00	5,200.00	5,200.00	.0
210-34-5231	FUEL, OIL & GREASE	.00	597.50	6,200.00	5,602.50	9.6
210-34-5233	R&M- MACHINERY & EQUIP. PARTS	3,742.14	6,810.86	18,500.00	11,689.14	36.8
210-34-5237	IRRIG. SYS. SUPPLIES/REPAIRS	.00	.00	40,000.00	40,000.00	.0
210-34-5239	WELLS & WELL HOUSES	.00	.00	11,000.00	11,000.00	.0
210-34-5241	SHOP SUPPLIES	21.94	21.94	2,300.00	2,278.06	1.0
210-34-5252	TREE REPLACEMENT & TRIMMING	965.00	1,109.00	36,000.00	34,891.00	3.1
210-34-5253	TREE SPRAYING	.00	.00	30,300.00	30,300.00	.0
210-34-5254	PARKS PLAYGROUND & GENERAL R&M	897.18	2,770.40	35,000.00	32,229.60	7.9
210-34-5256	SPLASH PAD CHEMICALS	.00	.00	1,100.00	1,100.00	.0
210-34-5341	IRRIGATION ELECTRICITY	122.92	281.11	8,900.00	8,618.89	3.2
210-34-5342	WATER	.00	.00	38,000.00	38,000.00	.0
210-34-5343	SEWER	.00	.00	1,600.00	1,600.00	.0
210-34-5344	NATURAL GAS	.00	.00	2,000.00	2,000.00	.0
210-34-5346	STORM DRAINAGE	.00	.00	2,800.00	2,800.00	.0
210-34-5356	PROFESSIONAL SERVICES	981.55	981.55	3,500.00	2,518.45	28.0
210-34-5365	TOILET RENTAL	3,454.73	3,454.73	20,000.00	16,545.27	17.3
210-34-5366	SERVICES - PARKS & LAWN CARE	.00	.00	82,000.00	82,000.00	.0
210-34-5370	SAFETY WORKWEAR & EQUIPMENT	249.97	404.67	1,600.00	1,195.33	25.3
210-34-5372	UNIFORMS	.00	159.99	2,750.00	2,590.01	5.8
210-34-5380	PROFESSIONAL DEVELOPMENT	.00	175.00	5,000.00	4,825.00	3.5
210-34-5397	WEED CONTROL	.00	.00	250.00	250.00	.0
210-34-5422	SMALL TOOLS	.00	120.66	4,650.00	4,529.34	2.6
210-34-5423	SAND, GRAVEL, MULCH	.00	.00	13,000.00	13,000.00	.0
210-34-5533	EQUIPMENT RENTAL	.00	.00	3,000.00	3,000.00	.0
210-34-5562	COUNTY CLERK FEES	.00	.00	7,000.00	7,000.00	.0
210-34-5941	SAFETY SUPPLIES & EQUIPMENT	7.15	14.30	10,000.00	9,985.70	.1
210-34-5942	MINOR PARK IMPROVEMENTS	.00	.00	65,000.00	65,000.00	.0
	TOTAL OPERATING	36,821.39	67,204.76	792,099.49	724,894.73	8.5

PARK FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	RECREATION					
210-51-5100	WAGES & SALARIES	17,676.69	35,132.24	241,941.52	206,809.28	14.5
210-51-5101	SEASONALS	3,993.82	8,450.79	91,000.00	82,549.21	9.3
210-51-5102	BENEFITS	6,645.05	12,897.16	62,038.61	49,141.45	20.8
210-51-5110	ON-CALL STIPEND	.00	.00	5,200.00	5,200.00	.0
210-51-5130	START SMART BASEBALL	.00	.00	800.00	800.00	.0
210-51-5131	START SMART BASKETBALL	.00	.00	640.00	640.00	.0
210-51-5132	START SMART FLAG FOOTBALL	.00	.00	960.00	960.00	.0
210-51-5133	START SMART SOCCER	.00	.00	1,800.00	1,800.00	.0
210-51-5135	YOUTH SPORTS APPAREL	4,088.56	4,088.56	5,100.00	1,011.44	80.2
210-51-5140	YOUTH SOCCER	.00	.00	4,470.00	4,470.00	.0
210-51-5142	YOUTH FOOTBALL	.00	.00	1,500.00	1,500.00	.0
210-51-5144	YOUTH BASEBALL	36.80	98.71	12,850.00	12,751.29	.8
210-51-5145	YOUTH SOFTBALL	.00	.00	2,900.00	2,900.00	.0
210-51-5146	YOUTH BASKETBALL	.00	.00	1,025.00	1,025.00	.0
210-51-5148	YOUTH VOLLEYBALL	93.49	93.49	1,800.00	1,706.51	5.2
210-51-5149	YOUTH TENNIS	.00	.00	500.00	500.00	.0
210-51-5157	ADULT BASKETBALL	.00	.00	800.00	800.00	.0
210-51-5158	ADULT KICKBALL	.00	.00	500.00	500.00	.0
210-51-5161	ADULT TENNIS	.00	.00	500.00	500.00	.0
210-51-5162	ADULT SOFTBALL	99.98	734.68	5,950.00	5,215.32	12.4
210-51-5164	ADULT VOLLEYBALL	.00	.00	1,350.00	1,350.00	.0
210-51-5165	NCSO REFEREES ADMIN FEE	1,250.00	1,875.00	8,000.00	6,125.00	23.4
210-51-5166	INSTRUCTOR/OFFICIAL FEES	1,015.00	1,440.00	32,000.00	30,560.00	4.5
210-51-5168	COMPUTER EQUIP./SOFTWARE	1,189.95	1,189.95	21,000.00	19,810.05	5.7
210-51-5181	REC. PROG. SUPPLIES/EXP.	126.44	4,869.72	16,000.00	11,130.28	30.4
210-51-5183	BATTING CAGES - MAINT. & OPER.	.00	.00	11,000.00	11,000.00	.0
210-51-5185	BALL FIELD/CAGE ELECTRICITY	565.75	1,139.05	15,000.00	13,860.95	7.6
210-51-5186	INFIELD MIX	.00	.00	13,500.00	13,500.00	.0
210-51-5190	YOGA CLASSES	126.36	126.36	500.00	373.64	25.3
210-51-5223	OPERATING SUPPLIES	460.71	627.18	3,100.00	2,472.82	20.2
210-51-5335	DUES & SUBSCRIPTIONS	1,890.00	2,590.00	1,800.00	(790.00)	143.9
210-51-5372	STAFF UNIFORMS	277.57	1,091.69	2,750.00	1,658.31	39.7
210-51-5380	PROFESSIONAL DEVELOPMENT	.00	.00	5,000.00	5,000.00	.0
210-51-5392	GYM RENTAL	2,535.00	4,239.00	15,000.00	10,761.00	28.3
210-51-5401	MARKETING SERVICES	176.94	325.12	15,000.00	14,674.88	2.2
	TOTAL RECREATION	42,248.11	81,008.70	603,275.13	522,266.43	13.4
	DEBT SERVICE					
210-90-5630	WCP - PRINCIPAL	21,449.94	42,858.66	.00	(42,858.66)	.0
210-90-5632	WCP - INTEREST	1,005.05	2,051.32	.00	(2,051.32)	.0
	TOTAL DEBT SERVICE	22,454.99	44,909.98	.00	(44,909.98)	.0
	TOTAL FUND EXPENDITURES	101,524.49	193,123.44	1,395,374.62	1,202,251.18	13.8

PARK FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
NET REVENUE OVER EXPENDITURES	25,534.66	42,442.35	122,575.38	80,133.03	34.6

CAPITAL PROJECTS FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	CAPITAL EXPENDITURES					
211-80-4006	OLD TOWN STREET REPAIRS	.00	.00	530,250.00	530,250.00	.0
211-80-4007	NEWER SUBDIVISON SEAL COAT	.00	.00	108,045.00	108,045.00	.0
211-80-4009	PAVEMENT STUDY	.00	.00	75,000.00	75,000.00	.0
211-80-4010	WATER PLANT EXPANSION CONSTRUC	54,149.25	105,859.71	15,109,347.00	15,003,487.29	.7
211-80-4014	WILSON WELL IMPROVEMENTS	.00	.00	30,000.00	30,000.00	.0
211-80-4038	OLD TOWN STREET REPAIR	.00	.00	69,615.00	69,615.00	.0
211-80-4039	STORM DRAIN & PAN REPLACEMENTS	.00	.00	38,933.00	38,933.00	.0
211-80-4054	TRACT F	985.59	985.59	75,000.00	74,014.41	1.3
211-80-4061	WWTP EXPANSION DESIGN	57,485.50	57,485.50	944,326.00	886,840.50	6.1
211-80-4065	B-DAMS IMPROVEMENT	20,000.00	20,000.00	113,534.00	93,534.00	17.6
211-80-4068	REPLACE SOFT TRAILS	.00	.00	20,000.00	20,000.00	.0
211-80-4083	WWTP EXPANSION CONSTRUCTION	2,242.50	2,242.50	19,759,011.00	19,756,768.50	.0
211-80-4089	VIEWPOINT LIFT STATION UPGRADE	.00	1,573.49	60,000.00	58,426.51	2.6
211-80-4091	SEWER OVER - SIZING REIM	.00	.00	30,520.00	30,520.00	.0
211-80-5001	VEHICLE REPLACEMENT	28,937.50	28,937.50	28,937.50	.00	100.0
211-80-5022	CLEVELAND AVE IMPROVEMENTS	15,779.44	15,779.44	1,174,000.00	1,158,220.56	1.3
211-80-5024	TRANSPORTATION MASTER PLAN	.00	.00	100,000.00	100,000.00	.0
211-80-5025	ROAD REIMBURSEMENT-RR	.00	.00	208,800.00	208,800.00	.0
211-80-5027	BOX ELDER CREEK	.00	3,267.50	6,000.00	2,732.50	54.5
211-80-5028	OUTFALL FOR CLEVELAND AVE IMP	.00	.00	646,000.00	646,000.00	.0
211-80-5030	2 MG TANK COATING	982.20	147,369.62	1,155,112.00	1,007,742.38	12.8
211-80-5032	PRE-TREATMENT FACILITY - SECUR	.00	.00	65,000.00	65,000.00	.0
211-80-5035	WATER SOURCE DEV PLAN	.00	.00	150,000.00	150,000.00	.0
211-80-5036	WATER PURCHASES	.00	.00	2,500,000.00	2,500,000.00	.0
211-80-5038	ADA COMMUNITY IMPROVEMENTS	.00	1,199.00	.00	(1,199.00)	.0
211-80-5041	SCADA TELEMETRY SYSTEM UPGRADE	.00	.00	40,000.00	40,000.00	.0
211-80-5042	PLC UPGRADES	.00	.00	105,000.00	105,000.00	.0
211-80-5043	ORBAL SYSTEM REHABILITATION	.00	.00	831,600.00	831,600.00	.0
211-80-5044	ROOF REPLACE FOR EXISTING BLDG	.00	.00	70,000.00	70,000.00	.0
211-80-5045	GATOR WITH PLOW	.00	.00	35,000.00	35,000.00	.0
211-80-5046	VEHICLE REPLACEMENT	.00	59,767.00	60,000.00	233.00	99.6
211-80-5047	SNOW MATERIAL STORAGE FACILITY	.00	.00	48,000.00	48,000.00	.0
211-80-5048	LIQUID DE-ICING EQUIPMENT	15,475.75	15,475.75	18,000.00	2,524.25	86.0
211-80-5049	SHOP AIR CONDITIONER	.00	4,554.00	6,500.00	1,946.00	70.1
211-80-5050	ELEVATOR IN MUNI BLDG	.00	.00	85,000.00	85,000.00	.0
211-80-5051	HOUSING NEEDS	.00	.00	70,000.00	70,000.00	.0
211-80-5052	ADA COMMUNITY IMPROVEMENTS	.00	.00	20,000.00	20,000.00	.0
211-80-5053	WCP POURED IN PLACE BORDER REP	.00	.00	10,000.00	10,000.00	.0
211-80-5054	PARK MEADOWS SOLAR	.00	.00	15,000.00	15,000.00	.0
211-80-5055	ADA FISHING PIER	.00	.00	50,000.00	50,000.00	.0
211-80-5056	USED GROUNDMASTER MOWER	.00	.00	80,000.00	80,000.00	.0
	TOTAL CAPITAL EXPENDITURES	196,037.73	464,496.60	44,541,530.50	44,077,033.90	1.0
	TOTAL FUND EXPENDITURES	196,037.73	464,496.60	44,541,530.50	44,077,033.90	1.0
	NET REVENUE OVER EXPENDITURES	(196,037.73)	(464,496.60)	(44,541,530.50)	(44,077,033.90)	(1.0)

TOWN OF WELLINGTON

Finance Committee Meeting

Date: April 15, 2024
Subject: February 2024 Detailed Ledger Report

BACKGROUND / DISCUSSION

Review and retain report

STAFF RECOMMENDATION

ATTACHMENTS

1. 2024 Feb_Detailed Ledger

Report Criteria:
Actual amounts
Only accounts with activity
[Report].Account = none
[Report].Balance Sheet = none
[Report].Revenue = "None"

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
201-11-5102 Benefits						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**223.55**	
PB	22	PAYROLL TRANS FOR 2/9/2024 PAY PERIOD	223.55			
		02/29/2024 (02/24) Period Totals and Balance	**223.55 ***	**.00 ***	**447.10**	
YTD Encumbrance .00	YTD Actual 447.10	Total 447.10	YTD Budget 910.00	Unexpended 462.90		
201-11-5107 Elected Official Compensation						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**900.00**	
PC	28	PAYROLL TRANS FOR 2/9/2024 PAY PERIOD	900.00			
		02/29/2024 (02/24) Period Totals and Balance	**900.00 ***	**.00 ***	**1,800.00**	
YTD Encumbrance .00	YTD Actual 1,800.00	Total 1,800.00	YTD Budget 10,800.00	Unexpended 9,000.00		
201-11-5192 Community Events						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**315.00**	
AP	379	FIRST NATIONAL BANK OMAHA	1,192.00			**VendorNo: 13269 **Inv. No: 03012024 **Desc: EGG HUNT: EASTER EGGS FOR EVENT **Inv. Date: 2/29/2024
		02/29/2024 (02/24) Period Totals and Balance	**1,192.00 ***	**.00 ***	**1,507.00**	
YTD Encumbrance .00	YTD Actual 1,507.00	Total 1,507.00	YTD Budget 98,820.00	Unexpended 97,313.00		
201-11-5321 Printing Services						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**.00**	
AP	54	BUSINESS CARD FACTORY OF COLORADO	203.00			**VendorNo: 13434 **Inv. No: 62258 **Desc: 2024 BUDGET BOOK SPIRAL BOUND **Inv. Date: 2/7/2024
		02/29/2024 (02/24) Period Totals and Balance	**203.00 ***	**.00 ***	**203.00**	
YTD Encumbrance .00	YTD Actual 203.00	Total 203.00	YTD Budget .00	Unexpended 203.00-		

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
201-11-5352 Municipal Legal Services						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**.00**	
AP	116	POUDRE LEGAL ADVISORS LLC	2,601.00			**VendorNo: 14232 **Inv. No: 13 **Desc: GENERAL ADMINISTRATION **Inv. Date: 1/22/2024
AP	117	POUDRE LEGAL ADVISORS LLC	2,907.00			**VendorNo: 14232 **Inv. No: 13 **Desc: BOARD MATTERS **Inv. Date: 1/22/2024
AP	440	POUDRE LEGAL ADVISORS LLC	3,842.00			**VendorNo: 14232 **Inv. No: 23 **Desc: BOARD MATTERS ATTORNEY FEES **Inv. Date: 2/21/2024
		02/29/2024 (02/24) Period Totals and Balance	**9,350.00 ***	**.00 ***	**9,350.00**	

YTD Encumbrance .00 YTD Actual 9,350.00 Total 9,350.00 YTD Budget 40,000.00 Unexpended 30,650.00

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
201-11-5356 PROFESSIONAL SERVICES						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**.00**	
AP	82	SMART DOCUMENT MANAGEMENT, LLC	27.00			**VendorNo: 13816 **Inv. No: 328663 **Desc: ShreddiNG ROUTE- OUTSIDE FC AND FUEL AND TEMP ASSESSMENT **Inv. Date: 1/30/2024
		02/29/2024 (02/24) Period Totals and Balance	**27.00 ***	**.00 ***	**27.00**	

YTD Encumbrance .00 YTD Actual 27.00 Total 27.00 YTD Budget .00 Unexpended 27.00-

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
201-11-5380 PROFESSIONAL DEVELOPMENT						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**.00**	
AP	355	FIRST NATIONAL BANK OMAHA	111.43			**VendorNo: 13269 **Inv. No: 03012024 **Desc: SUBWAY - WORKING LUNCH FOR LEADERSHIP W/DON RHOADS- REVIEW OF FINANCE QUESTIONS **Inv. Date: 2/29/2024
		02/29/2024 (02/24) Period Totals and Balance	**111.43 ***	**.00 ***	**111.43**	

YTD Encumbrance .00 YTD Actual 111.43 Total 111.43 YTD Budget 4,550.00 Unexpended 4,438.57

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
201-11-5951 Board Discretionary Fund						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**.00**	
AP	383	FIRST NATIONAL BANK OMAHA	129.92			**VendorNo: 13269 **Inv. No: 03012024 **Desc: SUBWAY DINNER FOR BOT (FEBRUARY 24 WORK SESSION) **Inv. Date: 2/29/2024
AP	388	FIRST NATIONAL BANK OMAHA	17.59			**VendorNo: 13269 **Inv. No: 03012024 **Desc: BOT WKS WATER AND COOKIES **Inv. Date: 2/29/2024
		02/29/2024 (02/24) Period Totals and Balance	**147.51 ***	**.00 ***	**147.51**	

YTD Encumbrance .00 YTD Actual 147.51 Total 147.51 YTD Budget 30,000.00 Unexpended 29,852.49

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
201-11-5952 Hardship Utility Grant						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**300.00**	
AP	11	TOWN OF WELLINGTON	300.00			**VendorNo: 571 **Inv. No: 02142024 **Desc: HUG Grant **Inv. Date: 2/14/2024
AP	12	TOWN OF WELLINGTON	300.00			**VendorNo: 571 **Inv. No: 02152024 **Desc: HUG Grant **Inv. Date: 2/15/2024
AP	162	TOWN OF WELLINGTON	300.00			**VendorNo: 571 **Inv. No: 02282024 **Desc: HUG Grant **Inv. Date: 2/28/2024
		02/29/2024 (02/24) Period Totals and Balance	**900.00 ***	**.00 ***	**1,200.00**	

YTD Encumbrance .00 YTD Actual 1,200.00 Total 1,200.00 YTD Budget 12,000.00 Unexpended 10,800.00

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
201-12-5214 Office Supplies						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**.00**	
AP	49	AMAZON	10.49			**VendorNo: 13266 **Inv. No: 1GG4-CWHH-HJ9J **Desc: COURT- OFFICE SUPPLIES **Inv. Date: 2/1/2024
AP	135	AMAZON	7.95			**VendorNo: 13266 **Inv. No: 1PDD-1YGW-XRYD **Desc: COURT OFFICE SUPPLIES **Inv. Date: 2/20/2024
		02/29/2024 (02/24) Period Totals and Balance	**18.44 ***	**.00 ***	**18.44**	

YTD Encumbrance .00 YTD Actual 18.44 Total 18.44 YTD Budget 500.00 Unexpended 481.56

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
201-12-5359 Prosecuting Attorney						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**.00**	
AP	118	POUDRE LEGAL ADVISORS LLC	952.00			**VendorNo: 14232 **Inv. No: 13 **Desc: MUNICIPAL COURT PROSECUTION- CRIMINAL MATTERS **Inv. Date: 1/22/2024
AP	441	POUDRE LEGAL ADVISORS LLC	1,114.00			**VendorNo: 14232 **Inv. No: 23 **Desc: CRIMINAL DOCKET ATTORNEY FEES **Inv. Date: 2/21/2024
		02/29/2024 (02/24) Period Totals and Balance	**2,066.00 ***	**.00 ***	**2,066.00**	

YTD Encumbrance .00 YTD Actual 2,066.00 Total 2,066.00 YTD Budget 12,000.00 Unexpended 9,934.00

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
201-12-5380 PROFESSIONAL DEVELOPMENT						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**.00**	
AP	410	FIRST NATIONAL BANK OMAHA	50.00			**VendorNo: 13269 **Inv. No: 03012024 **Desc: CAMCA MEMBERSHIP (KETSDEVER 2024) **Inv. Date: 2/29/2024
		02/29/2024 (02/24) Period Totals and Balance	**50.00 ***	**.00 ***	**50.00**	

YTD Encumbrance .00 YTD Actual 50.00 Total 50.00 YTD Budget 1,500.00 Unexpended 1,450.00

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
201-13-5100 Wages & Salaries						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**36,815.10**	
PC	1	PAYROLL TRANS FOR 2/9/2024 PAY PERIOD	18,407.55			
PC	29	PAYROLL TRANS FOR 2/23/2024 PAY PERIOD	18,407.55			
		02/29/2024 (02/24) Period Totals and Balance	**36,815.10 ***	**.00 ***	**73,630.20**	

YTD Encumbrance .00 YTD Actual 73,630.20 Total 73,630.20 YTD Budget 582,960.79 Unexpended 509,330.59

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
201-13-5102 Benefits						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**9,436.80**	
PB	1	PAYROLL TRANS FOR 2/9/2024 PAY PERIOD	4,719.27			
PB	23	PAYROLL TRANS FOR 2/23/2024 PAY PERIOD	4,688.57			
		02/29/2024 (02/24) Period Totals and Balance	**9,407.84 ***	**.00 ***	**18,844.64**	

YTD Encumbrance .00 YTD Actual 18,844.64 Total 18,844.64 YTD Budget 125,904.17 Unexpended 107,059.53

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
201-13-5335 Dues & Subscription						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**1,331.99**	
AP	318	FIRST NATIONAL BANK OMAHA	350.00			**VendorNo: 13269 **Inv. No: 02152024 **Desc: DCI 2024 MEMBERSHIP **Inv. Date: 2/14/2024
AP	353	FIRST NATIONAL BANK OMAHA	14.99			**VendorNo: 13269 **Inv. No: 03012024 **Desc: MONTHLY SUBSCRIPTION **Inv. Date: 2/29/2024
AP	365	FIRST NATIONAL BANK OMAHA	11.00			**VendorNo: 13269 **Inv. No: 03012024 **Desc: MONTHLY SUBSCRIPTION **Inv. Date: 2/29/2024
		02/29/2024 (02/24) Period Totals and Balance	**375.99 ***	**.00 ***	**1,707.98**	

YTD Encumbrance .00 YTD Actual 1,707.98 Total 1,707.98 YTD Budget 8,500.00 Unexpended 6,792.02

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
201-13-5352 Legal Services						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**585.00**	
AP	119	POUDRE LEGAL ADVISORS LLC	1,173.00			**VendorNo: 14232 **Inv. No: 13 **Desc: SAGE FARMS DEVELPMENT-PLANNING DEPT **Inv. Date: 1/22/2024
AP	120	POUDRE LEGAL ADVISORS LLC	153.00			**VendorNo: 14232 **Inv. No: 13 **Desc: CONNELL RESOURCES-ASPHALT PLANT APPEAL **Inv. Date: 1/22/2024
AP	114	WILSON WILLIAMS LLP	495.00			**VendorNo: 14223 **Inv. No: 401 **Desc: COMCAST FRANCHISE- ATTORNEY FEES **Inv. Date: 1/31/2024
AP	439	POUDRE LEGAL ADVISORS LLC	4,539.00			**VendorNo: 14232 **Inv. No: 23 **Desc: ADMINSTRATION ATTORNEY FEES **Inv. Date: 2/21/2024
AP	442	POUDRE LEGAL ADVISORS LLC	187.00			**VendorNo: 14232 **Inv. No: 23 **Desc: PLANNING-CONNELL **Inv. Date: 2/21/2024
AP	221	WILSON WILLIAMS LLP	1,052.87			**VendorNo: 14223 **Inv. No: 481 **Desc: COMCAST FRANCHISE- ADMIN-LEGAL EXPENSES **Inv. Date: 2/29/2024
		02/29/2024 (02/24) Period Totals and Balance	**7,599.87 ***	**.00 ***	**8,184.87**	

YTD Encumbrance .00 YTD Actual 8,184.87 Total 8,184.87 YTD Budget 65,000.00 Unexpended 56,815.13

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
201-13-5380 PROFESSIONAL DEVELOPMENT						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**90.00**	
AP	316	FIRST NATIONAL BANK OMAHA	25.00			**VendorNo: 13269 **Inv. No: 02152024 **Desc: NOCO FOUNDATION - INTERSECTIONS REPORT LAUNCH **Inv. Date: 2/14/2024
		02/29/2024 (02/24) Period Totals and Balance	**25.00 ***	**.00 ***	**115.00**	

YTD Encumbrance .00 YTD Actual 115.00 Total 115.00 YTD Budget 10,500.00 Unexpended 10,385.00

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
201-13-5496 Communications Division						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**.00**	
AP	342	FIRST NATIONAL BANK OMAHA	104.50			**VendorNo: 13269 **Inv. No: 03012024 **Desc: CONSTANT CONTACT **Inv. Date: 2/29/2024
		02/29/2024 (02/24) Period Totals and Balance	**104.50 ***	**.00 ***	**104.50**	

YTD Encumbrance .00 YTD Actual 104.50 Total 104.50 YTD Budget 16,460.00 Unexpended 16,355.50

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
201-14-5100 Wages & Salaries						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**16,023.00**	
PC	25	PAYROLL TRANS FOR 2/9/2024 PAY PERIOD	8,011.50			
PC	54	PAYROLL TRANS FOR 2/23/2024 PAY PERIOD	8,011.50			
		02/29/2024 (02/24) Period Totals and Balance	**16,023.00 ***	**.00 ***	**32,046.00**	

YTD Encumbrance .00 YTD Actual 32,046.00 Total 32,046.00 YTD Budget 282,244.80 Unexpended 250,198.80

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
201-14-5102 Benefits						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**5,266.77**	
PB	21	PAYROLL TRANS FOR 2/9/2024 PAY PERIOD	2,638.73			
PB	43	PAYROLL TRANS FOR 2/23/2024 PAY PERIOD	2,638.72			
		02/29/2024 (02/24) Period Totals and Balance	**5,277.45 ***	**.00 ***	**10,544.22**	

YTD Encumbrance .00 YTD Actual 10,544.22 Total 10,544.22 YTD Budget 69,935.92 Unexpended 59,391.70

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
201-14-5214 Office Supplies						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**.00**	
AP	42	AMAZON	6.99			**VendorNo: 13266 **Inv. No: 17RG-3Q6K-V4Q6 **Desc: SUPPLIES- FINANCE **Inv. Date: 1/18/2024
AP	45	AMAZON	12.71			**VendorNo: 13266 **Inv. No: 1CL9-XPJX-HTWN **Desc: SUPPLIES FINANCE **Inv. Date: 1/25/2024
AP	330	FIRST NATIONAL BANK OMAHA	38.13			**VendorNo: 13269 **Inv. No: 02152024 **Desc: SPLIT -BUSINESS CARDS FOR DARLA R (50%) **Inv. Date: 2/14/2024
		02/29/2024 (02/24) Period Totals and Balance	**57.83 ***	**.00 ***	**57.83**	

YTD Encumbrance .00 YTD Actual 57.83 Total 57.83 YTD Budget 1,000.00 Unexpended 942.17

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
201-14-5311 Postage						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**1,010.42**	
AP	246	FIRST NATIONAL BANK OMAHA	8.93			**VendorNo: 13269 **Inv. No: 02152024 **Desc: VOTERS FOR WELLINGTON CERTIFIED MAIL **Inv. Date: 2/14/2024
		02/29/2024 (02/24) Period Totals and Balance	**8.93 ***	**.00 ***	**1,019.35**	

YTD Encumbrance .00 YTD Actual 1,019.35 Total 1,019.35 YTD Budget 1,800.00 Unexpended 780.65

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
201-14-5321 Printing Services						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**.00**	
AP	81	UNITED MAILING	4,627.24			**VendorNo: 13795 **Inv. No: 20607 **Desc: CREATING POSTAL CERTIFICATIONS, PRINTING OF BILLS AND POSTAGE **Inv. Date: 2/5/2024
		02/29/2024 (02/24) Period Totals and Balance	**4,627.24 ***	**.00 ***	**4,627.24**	

YTD Encumbrance .00 YTD Actual 4,627.24 Total 4,627.24 YTD Budget .00 Unexpended 4,627.24-

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
201-14-5335 Dues and Subscriptions						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**.00**	
AP	175	GFOA	150.00			**VendorNo: 13598 **Inv. No: 2377812 **Desc: MEMBERSHIP RENEWAL FOR PERIOD 12/1/23-11/30/24 **Inv. Date: 2/28/2024
		02/29/2024 (02/24) Period Totals and Balance	**150.00 ***	**.00 ***	**150.00**	

YTD Encumbrance .00 YTD Actual 150.00 Total 150.00 YTD Budget 2,000.00 Unexpended 1,850.00

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
201-14-5356 Professional Services						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**.00**	
AP	20	CASELLE, INC.	1,425.00			**VendorNo: 12264 **Inv. No: 130439 **Desc: W-2 YEAR-END SERVICES **Inv. Date: 1/30/2024
AP	55	BUSINESS CARD FACTORY OF COLORADO	510.97			**VendorNo: 13434 **Inv. No: 62258 **Desc: 2024 BUDGET BOOK SPIRAL BOUND **Inv. Date: 2/7/2024
AP	113	BAKER TILLY US, LLP	8,842.40			**VendorNo: 14195 **Inv. No: BT2677412 **Desc: DON RHOADS- JAN 2024- FINANICAL MANAGEMENT SERVICES 2023 AND TRAVEL- **Inv. Date: 2/8/2024
		02/29/2024 (02/24) Period Totals and Balance	**10,778.37 ***	**.00 ***	**10,778.37**	

YTD Encumbrance 62,841.00 YTD Actual 10,778.37 Total 73,619.37 YTD Budget 90,000.00 Unexpended 16,380.63

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
201-15-5100 Wages & Salaries						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**14,729.23**	
PC	24	PAYROLL TRANS FOR 2/9/2024 PAY PERIOD	6,989.61			
AP	163	ABLAO LAW LLC	750.00			**VendorNo: 11250 **Inv. No: 1256 **Desc: February Court SESSION **Inv. Date: 2/23/2024
PC	53	PAYROLL TRANS FOR 2/23/2024 PAY PERIOD	6,989.61			
		02/29/2024 (02/24) Period Totals and Balance	**14,729.22 ***	**.00 ***	**29,458.45**	

YTD Encumbrance .00 YTD Actual 29,458.45 Total 29,458.45 YTD Budget 183,380.00 Unexpended 153,921.55

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
201-15-5102 Benefits						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**3,723.19**	
PB	20	PAYROLL TRANS FOR 2/9/2024 PAY PERIOD	1,861.92			
PB	42	PAYROLL TRANS FOR 2/23/2024 PAY PERIOD	1,861.92			
		02/29/2024 (02/24) Period Totals and Balance	**3,723.84 ***	**.00 ***	**7,447.03**	

YTD Encumbrance .00 YTD Actual 7,447.03 Total 7,447.03 YTD Budget 38,657.52 Unexpended 31,210.49

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
201-15-5214 Office Supplies						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**.00**	
AP	328	FIRST NATIONAL BANK OMAHA	35.00			**VendorNo: 13269 **Inv. No: 02152024 **Desc: KJSDFASKDLFLKSDFJSKLDJFSDKLJF **Inv. Date: 2/14/2024
		02/29/2024 (02/24) Period Totals and Balance	**35.00 ***	**.00 ***	**35.00**	

YTD Encumbrance .00 YTD Actual 35.00 Total 35.00 YTD Budget 1,500.00 Unexpended 1,465.00

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
201-15-5331 Publishing & Legal Notices						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**.00**	
AP	115	GANNETT MEDIA CORP	162.30			**VendorNo: 14225 **Inv. No: 6207619 **Desc: FTC COLORADOAN ORDINANCE AND PUBLIC HEARING' **Inv. Date: 1/12/2024
		02/29/2024 (02/24) Period Totals and Balance	**162.30 ***	**.00 ***	**162.30**	

YTD Encumbrance .00 YTD Actual 162.30 Total 162.30 YTD Budget 4,500.00 Unexpended 4,337.70

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
201-15-5356 Professional Services						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**.00**	
AP	287	FIRST NATIONAL BANK OMAHA	450.00			**VendorNo: 13269 **Inv. No: 02152024 **Desc: LOGIKCULL CORA DOCUMENT SEARCH PARTNER. **Inv. Date: 2/14/2024
AP	177	SMART DOCUMENT MANAGEMENT, LLC	27.00			**VendorNo: 13816 **Inv. No: 328811 **Desc: SALES:SHREDDING ROUTE, FUEL SURCHARGE **Inv. Date: 2/23/2024
		02/29/2024 (02/24) Period Totals and Balance	**477.00 ***	**.00 ***	**477.00**	

YTD Encumbrance .00 YTD Actual 477.00 Total 477.00 YTD Budget 4,000.00 Unexpended 3,523.00

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
201-15-5363 R&M Computer/Office Equip.						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**.00**	
AP	139	AMAZON	254.94			**VendorNo: 13266 **Inv. No: 1YRL-KHD7-7DY7 **Desc: COURT MONITORS AND CORDS **Inv. Date: 2/21/2024
		02/29/2024 (02/24) Period Totals and Balance	**254.94 ***	**.00 ***	**254.94**	

YTD Encumbrance .00 YTD Actual 254.94 Total 254.94 YTD Budget 3,500.00 Unexpended 3,245.06

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
201-15-5414 ELECTION EXPENSES						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**44.36**	
AP	123	SEACHANGE PRINTING & MARKETING SERVICES,	3,627.46			**VendorNo: 14239 **Inv. No: INV23721 **Desc: ELECTION MAILING- PARTIAL DEPOSIT AMOUNTY **Inv. Date: 2/16/2024
		02/29/2024 (02/24) Period Totals and Balance	**3,627.46 ***	**.00 ***	**3,671.82**	

YTD Encumbrance .00 YTD Actual 3,671.82 Total 3,671.82 YTD Budget 32,000.00 Unexpended 28,328.18

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
201-16-5100 Wages & Salaries						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**11,926.29**	
PC	22	PAYROLL TRANS FOR 2/9/2024 PAY PERIOD	5,963.15			
PC	50	PAYROLL TRANS FOR 2/23/2024 PAY PERIOD	7,665.36			
		02/29/2024 (02/24) Period Totals and Balance	**13,628.51 ***	**.00 ***	**25,554.80**	

YTD Encumbrance .00 YTD Actual 25,554.80 Total 25,554.80 YTD Budget 198,906.80 Unexpended 173,352.00

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
201-16-5102 Benefits						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**3,950.80**	
PB	19	PAYROLL TRANS FOR 2/9/2024 PAY PERIOD	1,977.54			
PB	41	PAYROLL TRANS FOR 2/23/2024 PAY PERIOD	2,627.28			
		02/29/2024 (02/24) Period Totals and Balance	**4,604.82 ***	**.00 ***	**8,555.62**	

YTD Encumbrance .00 YTD Actual 8,555.62 Total 8,555.62 YTD Budget 48,008.29 Unexpended 39,452.67

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
201-16-5214 OFFICE SUPPLIES						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**.00**	
AP	90	TROPHY CREATIVE LLC	11.00			**VendorNo: 13856 **Inv. No: 40396 **Desc: NAME TAGS - **Inv. Date: 1/24/2024
		02/29/2024 (02/24) Period Totals and Balance	**11.00 ***	**.00 ***	**11.00**	

YTD Encumbrance .00 YTD Actual 11.00 Total 11.00 YTD Budget 500.00 Unexpended 489.00

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
201-16-5335 Dues & Subscriptions						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**244.00**	
AP	174	EMPLOYERS COUNCIL SERVICES, INC.	7,900.00			**VendorNo: 13591 **Inv. No: 495088 **Desc: ANNUAL MEMBERSHIP FOR LEGAL HR SERVICES **Inv. Date: 2/1/2024
		02/29/2024 (02/24) Period Totals and Balance	**7,900.00 ***	**.00 ***	**8,144.00**	

YTD Encumbrance .00 YTD Actual 8,144.00 Total 8,144.00 YTD Budget 8,000.00 Unexpended 144.00-

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
201-16-5363 R&M Computer/Office Equip.						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**.00**	
AP	44	AMAZON	79.97			**VendorNo: 13266 **Inv. No: 17RG-3Q6K-V4Q6 **Desc: SUPPLIES- IT **Inv. Date: 1/18/2024
		02/29/2024 (02/24) Period Totals and Balance	**79.97 ***	**.00 ***	**79.97**	

YTD Encumbrance .00 YTD Actual 79.97 Total 79.97 YTD Budget 1,500.00 Unexpended 1,420.03

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
201-16-5580 Employee Drug Testing						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**.00**	
AP	408	FIRST NATIONAL BANK OMAHA	126.25			**VendorNo: 13269 **Inv. No: 03012024 **Desc: SPLIT - NEW HIRE DRUG TESTING (44.42%) **Inv. Date: 2/29/2024
		02/29/2024 (02/24) Period Totals and Balance	**126.25 ***	**.00 ***	**126.25**	

YTD Encumbrance .00 YTD Actual 126.25 Total 126.25 YTD Budget 2,000.00 Unexpended 1,873.75

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
201-16-5582 Employee Relations						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**124.48**	
PC	52	PAYROLL TRANS FOR 2/23/2024 PAY PERIOD	100.00			
AP	169	AMAZON	19.99			**VendorNo: 13266 **Inv. No: 1HKR-4KKV-6HMG **Desc: FLOATING SHELVES PLANT STATION WC **Inv. Date: 2/28/2024
		02/29/2024 (02/24) Period Totals and Balance	**119.99 ***	**.00 ***	**244.47**	

YTD Encumbrance .00 YTD Actual 244.47 Total 244.47 YTD Budget 20,000.00 Unexpended 19,755.53

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
201-16-5583 Background Check						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**106.50**	
AP	485	EMPLOYERS COUNCIL SERVICES, INC.	57.00			**VendorNo: 13591 **Inv. No: 497882 **Desc: BACKGROUND CHECKS STATEWIDE COUNTY COURT **Inv. Date: 2/27/2024
AP	409	FIRST NATIONAL BANK OMAHA	158.00			**VendorNo: 13269 **Inv. No: 03012024 **Desc: SPLIT - BACKGROUND CHECK (55.58%) **Inv. Date: 2/29/2024
		02/29/2024 (02/24) Period Totals and Balance	**215.00 ***	**.00 ***	**321.50**	

YTD Encumbrance .00 YTD Actual 321.50 Total 321.50 YTD Budget 2,500.00 Unexpended 2,178.50

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
201-16-5949 Employee Advertising						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**.00**	
AP	290	FIRST NATIONAL BANK OMAHA	150.00			**VendorNo: 13269 **Inv. No: 02152024 **Desc: JOB AD - FINANCE DIRECTOR **Inv. Date: 2/14/2024
		02/29/2024 (02/24) Period Totals and Balance	**150.00 ***	**.00 ***	**150.00**	

YTD Encumbrance .00 YTD Actual 150.00 Total 150.00 YTD Budget 1,000.00 Unexpended 850.00

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
201-17-5345 Telephone Services						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**2,998.93**	
AP	465	CENTURYLINK	146.03			**VendorNo: 551 **Inv. No: FEB 2024 ACH **Desc: TELEPHONE SERVICES **Inv. Date: 2/1/2024
AP	466	CENTURYLINK	84.13			**VendorNo: 551 **Inv. No: FEB 2024 ACH **Desc: TELEPHONE SERVICES **Inv. Date: 2/1/2024
AP	474	Jive Communications Inc	960.75			**VendorNo: 13769 **Inv. No: FEB 2024 ACH **Desc: Town Phone Bill **Inv. Date: 2/9/2024
AP	98	SNAP LOCK TECH LLC	825.96			**VendorNo: 13944 **Inv. No: SC10001939 **Desc: UNLIMITED VOICE MINUTES YEARLY CHARGE TELECOME SERVICES **Inv. Date: 2/15/2024
		02/29/2024 (02/24) Period Totals and Balance	**2,016.87 ***	**.00 ***	**5,015.80**	

YTD Encumbrance .00 YTD Actual 5,015.80 Total 5,015.80 YTD Budget 51,480.00 Unexpended 46,464.20

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
201-17-5357 Professional Fees						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**.00**	
AP	88	LEWAN & ASSOCIATES, INC.	5,635.00			**VendorNo: 13847 **Inv. No: XIN21166 **Desc: JON ACKERMAN- IT- **Inv. Date: 1/25/2024
AP	180	LEWAN & ASSOCIATES, INC.	6,497.50			**VendorNo: 13847 **Inv. No: XIN22020 **Desc: JON ACKERMAN- IT- **Inv. Date: 2/28/2024
		02/29/2024 (02/24) Period Totals and Balance	**12,132.50 ***	**.00 ***	**12,132.50**	

YTD Encumbrance .00 YTD Actual 12,132.50 Total 12,132.50 YTD Budget 60,000.00 Unexpended 47,867.50

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
201-17-5384 Internet Services						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**2,688.11**	
AP	102	LUMEN	1,950.59			**VendorNo: 14082 **Inv. No: 676185115 **Desc: LOCKBOX CHECK FEB 2024 **Inv. Date: 2/1/2024
AP	475	LUMEN	737.52			**VendorNo: 14082 **Inv. No: FEB 2024 ACH **Desc: IP AND DATA SERVICES **Inv. Date: 2/5/2024
AP	468	TDS	172.95			**VendorNo: 12380 **Inv. No: FEB 2024 ACH **Desc: 3800 WILSON AVE INTERNET **Inv. Date: 2/8/2024
AP	469	TDS	44.95			**VendorNo: 12380 **Inv. No: FEB 2024 ACH **Desc: INTERNET SERVICE **Inv. Date: 2/8/2024
AP	470	TDS	149.95			**VendorNo: 12380 **Inv. No: FEB 2024 ACH **Desc: INTERNET SERVICE **Inv. Date: 2/8/2024
AP	471	TDS	279.90			**VendorNo: 12380 **Inv. No: FEB 2024 ACH **Desc: 4006 HAYES AVE INTERNET **Inv. Date: 2/8/2024
		02/29/2024 (02/24) Period Totals and Balance	**3,335.86 ***	**.00 ***	**6,023.97**	

YTD Encumbrance .00 YTD Actual 6,023.97 Total 6,023.97 YTD Budget 50,000.00 Unexpended 43,976.03

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
201-17-5579 Software License/Support						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**1,995.98**	
AP	89	LEWAN & ASSOCIATES, INC.	3,553.95			**VendorNo: 13847 **Inv. No: XIN21217 **Desc: Cloud / MANAGED LICENSING AND RMM / MANAGED IFRASTRUCUTE AND HELP DESK **Inv. Date: 1/26/2023
AP	258	FIRST NATIONAL BANK OMAHA	59.07			**VendorNo: 13269 **Inv. No: 02152024 **Desc: ANNUAL RENEWAL FOR CIVIL ENGINEER NATHAN E. **Inv. Date: 2/14/2024
AP	152	LEWAN & ASSOCIATES, INC.	1,813.00			**VendorNo: 13847 **Inv. No: XIN21723 **Desc: MONTHLY MICROSOFT 365 BUSINESS STANDARD **Inv. Date: 2/19/2024
AP	179	LEWAN & ASSOCIATES, INC.	3,553.95			**VendorNo: 13847 **Inv. No: XIN22011 **Desc: Cloud / MANAGED LICENSING AND RMM / MANAGED IFRASTRUCUTE AND HELP DESK **Inv. Date: 2/28/2024
		02/29/2024 (02/24) Period Totals and Balance	**8,979.97 ***	**.00 ***	**10,975.95**	

YTD Encumbrance .00 YTD Actual 10,975.95 Total 10,975.95 YTD Budget 180,800.00 Unexpended 169,824.05

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
201-17-5947 Copier Expense						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**.00**	
AP	77	ALL COPY PRODUCTS, INC.	1,032.41			**VendorNo: 13710 **Inv. No: 35837054 **Desc: COPIER MAINTNANCE **Inv. Date: 1/31/2024
AP	486	ALL COPY PRODUCTS, INC.	516.20			**VendorNo: 13710 **Inv. No: 36046195 **Desc: COPIER MAINTNANCE **Inv. Date: 2/29/2024
		02/29/2024 (02/24) Period Totals and Balance	**1,548.61 ***	**.00 ***	**1,548.61**	

YTD Encumbrance .00 YTD Actual 1,548.61 Total 1,548.61 YTD Budget 10,000.00 Unexpended 8,451.39

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
201-18-5100 Wages & Salaries						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**43,730.62**	
PC	18	PAYROLL TRANS FOR 2/9/2024 PAY PERIOD	21,865.31			
PC	46	PAYROLL TRANS FOR 2/23/2024 PAY PERIOD	21,865.31			
		02/29/2024 (02/24) Period Totals and Balance	**43,730.62 ***	**.00 ***	**87,461.24**	
YTD Encumbrance .00 YTD Actual 87,461.24 Total 87,461.24 YTD Budget 656,543.97 Unexpended 569,082.73						
201-18-5102 Benefits						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**13,338.49**	
PB	15	PAYROLL TRANS FOR 2/9/2024 PAY PERIOD	7,035.10			
PB	37	PAYROLL TRANS FOR 2/23/2024 PAY PERIOD	6,136.01			
		02/29/2024 (02/24) Period Totals and Balance	**13,171.11 ***	**.00 ***	**26,509.60**	
YTD Encumbrance .00 YTD Actual 26,509.60 Total 26,509.60 YTD Budget 130,024.05 Unexpended 103,514.45						
201-18-5214 Office Supplies						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**75.99**	
AP	48	AMAZON	43.24			**VendorNo: 13266 **Inv. No: 1GG4-CWHH-HJ9J **Desc: PLANNING- OFFICE SUPPLIES **Inv. Date: 2/1/2024
AP	369	FIRST NATIONAL BANK OMAHA	29.82			**VendorNo: 13269 **Inv. No: 03012024 **Desc: COFFEE FOR COMMUNITY OUTREACH WORKSHOP **Inv. Date: 2/29/2024
		02/29/2024 (02/24) Period Totals and Balance	**73.06 ***	**.00 ***	**149.05**	
YTD Encumbrance .00 YTD Actual 149.05 Total 149.05 YTD Budget 3,500.00 Unexpended 3,350.95						
201-18-5350 Building Insp. Fee Remittance						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**.00**	
AP	2	SAFEBUILT COLORADO, LLC	3,013.57			**VendorNo: 114 **Inv. No: 211673 **Desc: JANUARY 2024 PERMIT ACTIVITIY **Inv. Date: 1/31/2024
AP	194	SAFEBUILT COLORADO, LLC	5,271.12			**VendorNo: 114 **Inv. No: 277433 **Desc: FEBRUARY 2024 PERMIT ACTIVITY **Inv. Date: 2/29/2024
		02/29/2024 (02/24) Period Totals and Balance	**8,284.69 ***	**.00 ***	**8,284.69**	
YTD Encumbrance .00 YTD Actual 8,284.69 Total 8,284.69 YTD Budget 300,000.00 Unexpended 291,715.31						

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
201-18-5356 Professional Services						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**137.00**	
AP	56	BUSINESS CARD FACTORY OF COLORADO	485.55			**VendorNo: 13434 **Inv. No: 62475 **Desc: 10 COMPREHENSIVE PLAN SPIRAL BOUND **Inv. Date: 2/13/2024
		02/29/2024 (02/24) Period Totals and Balance	**485.55 ***	**.00 ***	**622.55**	

YTD Encumbrance .00 YTD Actual 622.55 Total 622.55 YTD Budget 30,000.00 Unexpended 29,377.45

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
201-18-5380 PROFESSIONAL DEVELOPMENT						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**971.71**	
CDC	60188	KRISTIN GALLEGOS	207.50			2024 ICC EDU COD CONVETION
		02/29/2024 (02/24) Period Totals and Balance	**207.50 ***	**.00 ***	**1,179.21**	

YTD Encumbrance .00 YTD Actual 1,179.21 Total 1,179.21 YTD Budget 8,242.43 Unexpended 7,063.22

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
201-34-5100 Wages & Salaries						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**57,620.85**	
PC	16	PAYROLL TRANS FOR 2/9/2024 PAY PERIOD	28,810.42			
PC	44	PAYROLL TRANS FOR 2/23/2024 PAY PERIOD	27,387.31			
		02/29/2024 (02/24) Period Totals and Balance	**56,197.73 ***	**.00 ***	**113,818.58**	

YTD Encumbrance .00 YTD Actual 113,818.58 Total 113,818.58 YTD Budget 858,465.72 Unexpended 744,647.14

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
201-34-5102 Benefits						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**15,796.65**	
PB	14	PAYROLL TRANS FOR 2/9/2024 PAY PERIOD	7,901.29			
PB	36	PAYROLL TRANS FOR 2/23/2024 PAY PERIOD	7,333.26			
		02/29/2024 (02/24) Period Totals and Balance	**15,234.55 ***	**.00 ***	**31,031.20**	

YTD Encumbrance .00 YTD Actual 31,031.20 Total 31,031.20 YTD Budget 154,966.64 Unexpended 123,935.44

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
201-34-5231 Fuel, Oil & Grease						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**1,342.65**	
AP	161	TEAM PETROLEUM	1,231.26			**VendorNo: 524 **Inv. No: 622330 **Desc: FUEL AND OIL **Inv. Date: 2/28/2024
AP	203	NAPA AUTO PARTS	28.34			**VendorNo: 12953 **Inv. No: 186435 **Desc: SPARK PLUGS AND OILS **Inv. Date: 2/29/2024
AP	484	NAPA AUTO PARTS	13.32			**VendorNo: 12953 **Inv. No: 186439 **Desc: SPARK PLUGS AND OILS **Inv. Date: 2/29/2024
		02/29/2024 (02/24) Period Totals and Balance	**1,272.92 ***	**.00 ***	**2,615.57**	

YTD Encumbrance .00 YTD Actual 2,615.57 Total 2,615.57 YTD Budget 24,000.00 Unexpended 21,384.43

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
201-34-5233 R&M- Machinery & Equip. Parts						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**3,300.29**	
AP	8	MAXEY COMPANIES, INC.	144.26			**VendorNo: 358 **Inv. No: 241259 **Desc: streetS EQUIPMENT **Inv. Date: 1/18/2024
AP	16	DELLENBACH MOTORS	95.66			**VendorNo: 10330 **Inv. No: 443804 **Desc: LAMP **Inv. Date: 1/22/2024
AP	28	INTERSTATE BATTERY	294.90			**VendorNo: 12799 **Inv. No: 407091 **Desc: ATCORES- MTP **Inv. Date: 1/22/2024
AP	34	NAPA AUTO PARTS	180.63			**VendorNo: 12953 **Inv. No: 185333 **Desc: BRAKE MASTER CYLINDE **Inv. Date: 1/25/2024
AP	40	BOBCAT OF THE ROCKIES	27.82			**VendorNo: 13251 **Inv. No: 15270793 **Desc: SCREW, NUTS, WAHSERS AND SPRING **Inv. Date: 2/5/2024
AP	182	C & W TRUCK AND TRAILER PARTS	308.32			**VendorNo: 14048 **Inv. No: 01NV053581 **Desc: WIRE AUTO DUPLEX **Inv. Date: 2/5/2024
AP	38	NAPA AUTO PARTS	52.68			**VendorNo: 12953 **Inv. No: 185659 **Desc: BRAKE PARTS CLEANER **Inv. Date: 2/7/2024
AP	41	AMAZON	266.90			**VendorNo: 13266 **Inv. No: 116R-N6RT-N33V **Desc: PW FLOOR LINER/MATS **Inv. Date: 2/7/2024
AP	23	DYNAMIC IMAGE	350.00			**VendorNo: 12692 **Inv. No: INV-2072 **Desc: LOGOS AND DECALS2 PW TRUCKS, 10 DOT NUMBERS **Inv. Date: 2/12/2024
AP	93	DYNAMIC FLOOR CARE	350.00			**VendorNo: 13938 **Inv. No: INV-2072 **Desc: PW LOGOS AND NUMBERS **Inv. Date: 2/12/2024
AP	253	FIRST NATIONAL BANK OMAHA	222.00			**VendorNo: 13269 **Inv. No: 02152024 **Desc: STREETS PLOW SOFTWARE **Inv. Date: 2/14/2024
AP	286	FIRST NATIONAL BANK OMAHA	903.01			**VendorNo: 13269 **Inv. No: 02152024 **Desc: PARTS FOR TRUCK **Inv. Date: 2/14/2024
AP	323	FIRST NATIONAL BANK OMAHA	137.39			**VendorNo: 13269 **Inv. No: 02152024 **Desc: SPLIT - GPS FLEET MONITORING (25%) **Inv. Date: 2/14/2024
AP	138	AMAZON	13.99			**VendorNo: 13266 **Inv. No: 1T9C-6LH4-4XV3 **Desc: FLEET VEHICLE SWICH **Inv. Date: 2/15/2024
AP	134	AMAZON	151.74			**VendorNo: 13266 **Inv. No: 1PDD-1YGW-DFLV **Desc: PW FLEET LIGHT BAR **Inv. Date: 2/16/2024
AP	167	NAPA AUTO PARTS	26.64			**VendorNo: 12953 **Inv. No: 186325 **Desc: OIL FILTER **Inv. Date: 2/27/2024
AP	345	FIRST NATIONAL BANK OMAHA	241.46			**VendorNo: 13269 **Inv. No: 03012024 **Desc: PARTS FOR SHOP **Inv. Date: 2/29/2024
AP	349	FIRST NATIONAL BANK OMAHA	33.98			**VendorNo: 13269 **Inv. No: 03012024 **Desc: PARTS FOR VEHICLE **Inv. Date: 2/29/2024
AP	371	FIRST NATIONAL BANK OMAHA		100.00-		**VendorNo: 13269 **Inv. No: 03012024 **Desc: REFUND ON ORDER FOR PICKUP ISSUES **Inv. Date: 2/29/2024
AP	393	FIRST NATIONAL BANK OMAHA	887.62			**VendorNo: 13269 **Inv. No: 03012024 **Desc: BEACON LIGHTS FOR FLEET VEHICLES **Inv. Date: 2/29/2024
AP	417	FIRST NATIONAL BANK OMAHA	1,829.00			**VendorNo: 13269 **Inv. No: 03012024 **Desc: COMPRESSOR REPLACEMENT FOR STREETS SHOP **Inv. Date: 2/29/2024
AP	422	FIRST NATIONAL BANK OMAHA	324.08			**VendorNo: 13269 **Inv. No: 03012024 **Desc: SPLIT - 201-34-5233 (63.04%) **Inv. Date: 2/29/2024
JE	2	Entry to reclass mis-coding	1,286.50			
		02/29/2024 (02/24) Period Totals and Balance	**8,128.58 ***	**100.00- ***	**11,328.87**	

YTD Encumbrance .00 YTD Actual 11,328.87 Total 11,328.87 YTD Budget 40,000.00 Unexpended 28,671.13

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
201-34-5363 R&M Computer/Office Equip.						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**75.94**	
AP	282	FIRST NATIONAL BANK OMAHA	450.58			**VendorNo: 13269 **Inv. No: 02152024 **Desc: STANDING DESK RISER FOR PW DIRECTOR **Inv. Date: 2/14/2024
AP	292	FIRST NATIONAL BANK OMAHA	35.89			**VendorNo: 13269 **Inv. No: 02152024 **Desc: DOCKING STATION FOR WTP SUPER SET UP **Inv. Date: 2/14/2024
AP	306	FIRST NATIONAL BANK OMAHA	25.93			**VendorNo: 13269 **Inv. No: 02152024 **Desc: CAMERA FOR C&D WORKSPACE FOR TRAININGS **Inv. Date: 2/14/2024
AP	308	FIRST NATIONAL BANK OMAHA	264.97			**VendorNo: 13269 **Inv. No: 02152024 **Desc: SPLIT - R&M MONITORS FOR WTP SUPERINTENDENT (96.37%) **Inv. Date: 2/14/2024
AP	381	FIRST NATIONAL BANK OMAHA	31.99			**VendorNo: 13269 **Inv. No: 03012024 **Desc: SPLIT - PHONE CASE R&M FOR BRANDON K (36.78%) **Inv. Date: 2/29/2024
		02/29/2024 (02/24) Period Totals and Balance	**809.36 ***	**.00 ***	**885.30**	

YTD Encumbrance .00 YTD Actual 885.30 Total 885.30 YTD Budget 7,500.00 Unexpended 6,614.70

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
201-34-5370 Safety Workwear & Equipment						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**169.99**	
AP	195	GRAINGER	183.68			**VendorNo: 232 **Inv. No: 9037787992 **Desc: SAFETY SIGNS FOR CONSTRUCTION SITE **Inv. Date: 2/29/2024
AP	341	FIRST NATIONAL BANK OMAHA	95.13			**VendorNo: 13269 **Inv. No: 03012024 **Desc: SPLIT - 3 SAFETY MASKS FOR FUMES (58.64%) **Inv. Date: 2/29/2024
		02/29/2024 (02/24) Period Totals and Balance	**278.81 ***	**.00 ***	**448.80**	

YTD Encumbrance .00 YTD Actual 448.80 Total 448.80 YTD Budget 1,400.00 Unexpended 951.20

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
201-34-5372 Uniforms						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**6,144.15**	
AP	51	AMAZON	302.93			**VendorNo: 13266 **Inv. No: 1Q9Y-XH9K-4LKY **Desc: PW UNIFORMS **Inv. Date: 1/30/2024
AP	99	LOVELAND STEAM LAUNDRY	17.85			**VendorNo: 14075 **Inv. No: 0038077 **Desc: Customer Shirt and Pant **Inv. Date: 1/31/2024
AP	100	LOVELAND STEAM LAUNDRY	15.00			**VendorNo: 14075 **Inv. No: 0038486 **Desc: WWTP UNIFORM LAUNDRY SERVICE **Inv. Date: 2/7/2024
AP	101	LOVELAND STEAM LAUNDRY	15.00			**VendorNo: 14075 **Inv. No: 0038929 **Desc: WWTP UNIFROM CLEANING SERVICES **Inv. Date: 2/14/2024
AP	252	FIRST NATIONAL BANK OMAHA	69.99			**VendorNo: 13269 **Inv. No: 02152024 **Desc: WORK JEANS **Inv. Date: 2/14/2024
AP	262	FIRST NATIONAL BANK OMAHA	116.94			**VendorNo: 13269 **Inv. No: 02152024 **Desc: PANTS **Inv. Date: 2/14/2024
AP	266	FIRST NATIONAL BANK OMAHA	97.48			**VendorNo: 13269 **Inv. No: 02152024 **Desc: SPLIT - JEANS (44.06%) **Inv. Date: 2/14/2024
AP	275	FIRST NATIONAL BANK OMAHA	279.80			**VendorNo: 13269 **Inv. No: 02152024 **Desc: WORK PANT ALLOWANCE FOR MIKE F. **Inv. Date: 2/14/2024
AP	277	FIRST NATIONAL BANK OMAHA	93.95			**VendorNo: 13269 **Inv. No: 02152024 **Desc: UNIFORM ITEM FOR MIKE F **Inv. Date: 2/14/2024
AP	295	FIRST NATIONAL BANK OMAHA	24.99			**VendorNo: 13269 **Inv. No: 02152024 **Desc: PW ANNUAL UNIFORM APPAREL **Inv. Date: 2/14/2024
AP	299	FIRST NATIONAL BANK OMAHA	156.90			**VendorNo: 13269 **Inv. No: 02152024 **Desc: JEANS **Inv. Date: 2/14/2024
AP	307	FIRST NATIONAL BANK OMAHA	39.48			**VendorNo: 13269 **Inv. No: 02152024 **Desc: PW ANNUAL UNIFORM APPAREL **Inv. Date: 2/14/2024
AP	311	FIRST NATIONAL BANK OMAHA		164.97-		**VendorNo: 13269 **Inv. No: 02152024 **Desc: UNIFORM ITEMS RETURN **Inv. Date: 2/14/2024
AP	319	FIRST NATIONAL BANK OMAHA	210.05			**VendorNo: 13269 **Inv. No: 02152024 **Desc: UNIFORM PANT ALLOWANCE FOR JOE L. **Inv. Date: 2/14/2024
AP	320	FIRST NATIONAL BANK OMAHA		54.99-		**VendorNo: 13269 **Inv. No: 02152024 **Desc: UNIFORM ITEM RETURN **Inv. Date: 2/14/2024
AP	332	FIRST NATIONAL BANK OMAHA	953.30			**VendorNo: 13269 **Inv. No: 02152024 **Desc: ANNUAL UNIFORM APPAREL ORDER FOR PW **Inv. Date: 2/14/2024
AP	333	FIRST NATIONAL BANK OMAHA	86.95			**VendorNo: 13269 **Inv. No: 02152024 **Desc: JEANS. CLOTHING ALLOWANCE. **Inv. Date: 2/14/2024
AP	131	AMAZON	764.44			**VendorNo: 13266 **Inv. No: 1D3T-PCCG-JFFH **Desc: PW ANNUAL UNIFORMS **Inv. Date: 2/17/2024
AP	153	LOVELAND STEAM LAUNDRY	15.00			**VendorNo: 14075 **Inv. No: 0039345 **Desc: LAUNDRY SERVICE **Inv. Date: 2/21/2024
AP	183	LOVELAND STEAM LAUNDRY	25.50			**VendorNo: 14075 **Inv. No: 0039768 **Desc: WWTP UNIFROM CLEANING SERVICES **Inv. Date: 2/28/2024
CR	3008778	REIMBURSEMENT FOR ACCIDENTAL USAGE FOR		278.50-		Description: REIMBURSEMENT FOR ACCIDENTAL USAGE FOR PERSONAL - DAVID BARKER
AP	356	FIRST NATIONAL BANK OMAHA	329.75			**VendorNo: 13269 **Inv. No: 03012024 **Desc: UNIFORM PANT ALLOWANCE FOR WTP SUPER ZACH G **Inv. Date: 2/29/2024
AP	360	FIRST NATIONAL BANK OMAHA		44.81-		**VendorNo: 13269 **Inv. No: 03012024 **Desc: UNIFORM APPAREL RETURN **Inv. Date: 2/29/2024
AP	362	FIRST NATIONAL BANK OMAHA		139.90-		**VendorNo: 13269 **Inv. No: 03012024 **Desc: UNIFORM PANT RETURN FOR MIKE F. **Inv. Date: 2/29/2024
AP	382	FIRST NATIONAL BANK OMAHA	54.99			**VendorNo: 13269 **Inv. No: 03012024 **Desc: SPLIT - PW ANNUAL UNIFORM APPAREL ITEM (63.22%) **Inv. Date: 2/29/2024
AP	387	FIRST NATIONAL BANK OMAHA	119.99			**VendorNo: 13269 **Inv. No: 03012024 **Desc: PW ANNUAL UNIFORM APPAREL ITEM **Inv. Date: 2/29/2024
AP	400	FIRST NATIONAL BANK OMAHA	164.57			**VendorNo: 13269 **Inv. No: 03012024 **Desc: PW ANNUAL UNIFORM APPAREL **Inv. Date: 2/29/2024
		02/29/2024 (02/24) Period Totals and Balance	**3,954.85 ***	**683.17- ***	**9,415.83**	

YTD Encumbrance .00 YTD Actual 9,415.83 Total 9,415.83 YTD Budget 15,000.00 Unexpended 5,584.17

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
201-34-5380 PROFESSIONAL DEVELOPMENT						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**164.00**	
AP	432	FIRST ADVANTAGE OCCUP HEALTH SERV CORP	77.40			**VendorNo: 13268 **Inv. No: 2503742402 **Desc: DRUG TESTS AND COLLECTION **Inv. Date: 2/29/2024
		02/29/2024 (02/24) Period Totals and Balance	**77.40 ***	**.00 ***	**241.40**	

YTD Encumbrance .00 YTD Actual 241.40 Total 241.40 YTD Budget 15,310.00 Unexpended 15,068.60

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
201-34-5398 Trash						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**.00**	
AP	104	REPUBLIC SERVICES INC.	644.67			**VendorNo: 14098 **Inv. No: 0642-000816376 **Desc: TRASH & RECYCLING **Inv. Date: 1/31/2024
AP	105	REPUBLIC SERVICES INC.	496.62			**VendorNo: 14098 **Inv. No: 0642-000836131 **Desc: 10691 N CR 11 TRASH **Inv. Date: 1/31/2024
AP	437	REPUBLIC SERVICES INC.	644.67			**VendorNo: 14098 **Inv. No: 0642-000843793 **Desc: TRASH & RECYCLING **Inv. Date: 2/29/2024
		02/29/2024 (02/24) Period Totals and Balance	**1,785.96 ***	**.00 ***	**1,785.96**	

YTD Encumbrance .00 YTD Actual 1,785.96 Total 1,785.96 YTD Budget .00 Unexpended 1,785.96-

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
201-34-5579 Software Subscriptions						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**.00**	
AP	212	DLT SOLUTIONS, LLC	4,783.80			**VendorNo: 13755 **Inv. No: 5214307 **Desc: MARCH 2024-2025 CIVIL 3D GOVERNMENT SINGLE-USER ANNUAL SUBSCRIPTION RENEWAL **Inv. Date: 2/29/2024
AP	348	FIRST NATIONAL BANK OMAHA	29.99			**VendorNo: 13269 **Inv. No: 03012024 **Desc: ANNUAL SECURITY VIDEO DOORBELL MONITORING **Inv. Date: 2/29/2024
		02/29/2024 (02/24) Period Totals and Balance	**4,813.79 ***	**.00 ***	**4,813.79**	

YTD Encumbrance .00 YTD Actual 4,813.79 Total 4,813.79 YTD Budget 15,000.00 Unexpended 10,186.21

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
201-34-5941 PW office Supplies						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**1,007.70**	
AP	53	BUSINESS CARD FACTORY OF COLORADO	626.58			**VendorNo: 13434 **Inv. No: 62119 **Desc: BIDNING AND PRINTING BUDGET PACKET- PW **Inv. Date: 1/18/2024
AP	76	CINTAS	7.15			**VendorNo: 13681 **Inv. No: 8406678483 **Desc: 4006 HAYES ST SERVICES SUPPLIES **Inv. Date: 2/9/2024
AP	241	FIRST NATIONAL BANK OMAHA	33.45			**VendorNo: 13269 **Inv. No: 02152024 **Desc: C&D FRAMES FOR CERTIFICATIONS IN SHARED OFFICE **Inv. Date: 2/14/2024
AP	251	FIRST NATIONAL BANK OMAHA	114.46			**VendorNo: 13269 **Inv. No: 02152024 **Desc: SPLIT - WINDOW COVERINGS FOR NEW OFFICE IN PW ADMIN (75.53%) **Inv. Date: 2/14/2024
AP	309	FIRST NATIONAL BANK OMAHA	9.99			**VendorNo: 13269 **Inv. No: 02152024 **Desc: SPLIT - CUBICLE HOOKS FOR PW ADMIN BUILDING (3.63%) **Inv. Date: 2/14/2024
AP	314	FIRST NATIONAL BANK OMAHA	51.76			**VendorNo: 13269 **Inv. No: 02152024 **Desc: LAPTOP CASES & WIRELESS MOUSE R&M **Inv. Date: 2/14/2024
AP	321	FIRST NATIONAL BANK OMAHA	54.99			**VendorNo: 13269 **Inv. No: 02152024 **Desc: PW APPAREL UNIFORM ITEM **Inv. Date: 2/14/2024
AP	329	FIRST NATIONAL BANK OMAHA	38.13			**VendorNo: 13269 **Inv. No: 02152024 **Desc: SPLIT - BUSINESS CARDS FOR DAVE M (50%) **Inv. Date: 2/14/2024
AP	215	ROCKY MOUNTAIN BOTTLED WATER, LLC	36.00			**VendorNo: 13971 **Inv. No: 0695256 **Desc: 5 GAL PURIFIED WATER AND DELIVERY **Inv. Date: 2/15/2024
AP	216	ROCKY MOUNTAIN BOTTLED WATER, LLC	105.00			**VendorNo: 13971 **Inv. No: 695256 **Desc: 5 GAL PURIFIED WATER AND DELIVERY **Inv. Date: 2/15/2024
AP	137	AMAZON	8.02			**VendorNo: 13266 **Inv. No: 1RVF-DT1Y-79GM **Desc: PW OFFICE SUPPLIES **Inv. Date: 2/16/2024
AP	132	AMAZON	33.65			**VendorNo: 13266 **Inv. No: 1FH4-YNDH-J4JC **Desc: PW PROJECT COVERS **Inv. Date: 2/17/2024
AP	205	AMAZON	57.56			**VendorNo: 13266 **Inv. No: 17DR-VKNN-1KYX **Desc: FLOOR COVERING FOR NOISE ABSORPTION PW **Inv. Date: 2/29/2024
AP	340	FIRST NATIONAL BANK OMAHA	67.11			**VendorNo: 13269 **Inv. No: 03012024 **Desc: SPLIT - BLEACH & SOLUTION FOR CLEANING (41.36%) **Inv. Date: 2/29/2024
AP	358	FIRST NATIONAL BANK OMAHA		29.96-		**VendorNo: 13269 **Inv. No: 03012024 **Desc: LAPTOP CASE RETURN **Inv. Date: 2/29/2024
AP	391	FIRST NATIONAL BANK OMAHA	39.70			**VendorNo: 13269 **Inv. No: 03012024 **Desc: TRIFOLD TOWELS **Inv. Date: 2/29/2024
AP	414	FIRST NATIONAL BANK OMAHA	185.71			**VendorNo: 13269 **Inv. No: 03012024 **Desc: PW OFFICE & CLEANING SUPPLIES **Inv. Date: 2/29/2024
AP	416	FIRST NATIONAL BANK OMAHA	77.97			**VendorNo: 13269 **Inv. No: 03012024 **Desc: OFFICE SUPPLIES **Inv. Date: 2/29/2024
AP	419	FIRST NATIONAL BANK OMAHA	153.98			**VendorNo: 13269 **Inv. No: 03012024 **Desc: CHAIR REPLACEMENT **Inv. Date: 2/29/2024
JE	3	Entry to reclass mis-coding		7.15-		
		02/29/2024 (02/24) Period Totals and Balance	**1,701.21 ***	**37.11- ***	**2,671.80**	

YTD Encumbrance .00 YTD Actual 2,671.80 Total 2,671.80 YTD Budget 10,000.00 Unexpended 7,328.20

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
201-34-5947 Copier Expense						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**137.78**	
AP	487	ALL COPY PRODUCTS, INC.	516.21			**VendorNo: 13710 **Inv. No: 36046195 **Desc: COPIER MAINTNANCE **Inv. Date: 2/29/2024
		02/29/2024 (02/24) Period Totals and Balance	**516.21 ***	**.00 ***	**653.99**	

YTD Encumbrance .00 YTD Actual 653.99 Total 653.99 YTD Budget 3,500.00 Unexpended 2,846.01

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
201-49-5341 Electricity						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**19.33**	
AP	461	XCEL ENERGY	252.02			**VendorNo: 439 **Inv. No: FEB 2024 ACH **Desc: 3804 Cleveland Ave **Inv. Date: 2/7/2024
		02/29/2024 (02/24) Period Totals and Balance	**252.02 ***	**.00 ***	**271.35**	

YTD Encumbrance .00 YTD Actual 271.35 Total 271.35 YTD Budget 2,100.00 Unexpended 1,828.65

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
201-49-5367 R&M Serv./Supplies - Buildings						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**3,454.15**	
AP	17	F & C DOOR CHECK & LOCK	144.00			**VendorNo: 12061 **Inv. No: 305731 **Desc: PADLOCK REKEY FOR PW **Inv. Date: 1/17/2024
AP	18	F & C DOOR CHECK & LOCK	285.00			**VendorNo: 12061 **Inv. No: 306037 **Desc: LABOR LOW VOLTAGE AND TRIP CHARGE **Inv. Date: 1/26/2024
AP	206	AMAZON	16.99			**VendorNo: 13266 **Inv. No: 19TK-PPQD-YJNF **Desc: LIBRARY FIREPLACE REPAIR **Inv. Date: 2/8/2024
AP	19	F & C DOOR CHECK & LOCK	240.10			**VendorNo: 12061 **Inv. No: 306564 **Desc: SHOP DEADBOLT AND KEY **Inv. Date: 2/13/2024
AP	207	AMAZON	53.99			**VendorNo: 13266 **Inv. No: 1KC4-CRCR-F91L **Desc: LIBRARY FIREPLAE REPAIR KIT **Inv. Date: 2/14/2024
AP	245	FIRST NATIONAL BANK OMAHA	370.02			**VendorNo: 13269 **Inv. No: 02152024 **Desc: PAINT FOR BUILDING R&M **Inv. Date: 2/14/2024
AP	247	FIRST NATIONAL BANK OMAHA	79.96			**VendorNo: 13269 **Inv. No: 02152024 **Desc: BUILDING R&M PAINT **Inv. Date: 2/14/2024
AP	248	FIRST NATIONAL BANK OMAHA	29.94			**VendorNo: 13269 **Inv. No: 02152024 **Desc: FURNACE FILTER REPLACEMENT FOR FACILITY **Inv. Date: 2/14/2024
AP	249	FIRST NATIONAL BANK OMAHA	578.00			**VendorNo: 13269 **Inv. No: 02152024 **Desc: PW INTERNAL DOOR REPLACEMENT DUE TO DAMAGE AND WEAR AND TEAR **Inv. Date: 2/14/2024
AP	250	FIRST NATIONAL BANK OMAHA	37.08			**VendorNo: 13269 **Inv. No: 02152024 **Desc: SPLIT - PW ADMIN LIGHT REPLACEMENT (24.47%) **Inv. Date: 2/14/2024
AP	256	FIRST NATIONAL BANK OMAHA	56.31			**VendorNo: 13269 **Inv. No: 02152024 **Desc: BUILDING R&M **Inv. Date: 2/14/2024
AP	263	FIRST NATIONAL BANK OMAHA	327.75			**VendorNo: 13269 **Inv. No: 02152024 **Desc: FURNACE FILTER REPLACEMENT FOR TOWN WIDE FACILITIES **Inv. Date: 2/14/2024
AP	274	FIRST NATIONAL BANK OMAHA	59.00			**VendorNo: 13269 **Inv. No: 02152024 **Desc: DOOR HANDLE FOR DOOR REPLACEMENT **Inv. Date: 2/14/2024
AP	130	POUDRE VALLEY AIR	417.56			**VendorNo: 10830 **Inv. No: 252944 **Desc: LIBRARY FURNACE REPAIR **Inv. Date: 2/16/2024
AP	164	F & C DOOR CHECK & LOCK	16.00			**VendorNo: 12061 **Inv. No: 306981 **Desc: KEYBLANK **Inv. Date: 2/27/2024
AP	351	FIRST NATIONAL BANK OMAHA	63.90			**VendorNo: 13269 **Inv. No: 03012024 **Desc: PAINT SUPPLIES FOR TOUCH UP ON FACILITY **Inv. Date: 2/29/2024
AP	361	FIRST NATIONAL BANK OMAHA	81.86			**VendorNo: 13269 **Inv. No: 03012024 **Desc: PAINT TOUCH UP SUPPLIES FOR PW ADMIN BUILDING **Inv. Date: 2/29/2024
AP	363	FIRST NATIONAL BANK OMAHA	37.92			**VendorNo: 13269 **Inv. No: 03012024 **Desc: PAINT BRUSHES FOR PW BUILDING **Inv. Date: 2/29/2024
AP	376	FIRST NATIONAL BANK OMAHA	168.00			**VendorNo: 13269 **Inv. No: 03012024 **Desc: LIBRARY FIREPLACE REPAIR TECH VISIT TO TROUBLESHOOT **Inv. Date: 2/29/2024
AP	378	FIRST NATIONAL BANK OMAHA	26.98			**VendorNo: 13269 **Inv. No: 03012024 **Desc: LCSO SUBSTATION TOILET REPAIR **Inv. Date: 2/29/2024
AP	426	FIRST NATIONAL BANK OMAHA	5,752.82			**VendorNo: 13269 **Inv. No: 03012024 **Desc: PLASTIC WINDOW REPLACEMENT FOR PW ADMIN NORTH END FROM WEAR AND TEAR AND DAMAGE **Inv. Date: 2/29/2024
		02/29/2024 (02/24) Period Totals and Balance	**8,843.18 ***	**.00 ***	**12,297.33**	

YTD Encumbrance .00 YTD Actual 12,297.33 Total 12,297.33 YTD Budget 40,000.00 Unexpended 27,702.67

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
201-49-5369 Janitorial Service						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**.00**	
AP	107	Ericka Scott	960.00			**VendorNo: 14106 **Inv. No: 38150124 **Desc: Cleaning service for January 2024-Harrison **Inv. Date: 2/6/2024
AP	108	Ericka Scott	1,160.00			**VendorNo: 14106 **Inv. No: LIBLEEP0124 **Desc: Cleaning service JANUARY 2024 LIBR/LEEPER **Inv. Date: 2/6/2024
AP	109	Ericka Scott	992.00			**VendorNo: 14106 **Inv. No: TWNHALL0124 **Desc: Cleaning serviceS JANUARY 2024-TOWN HALL **Inv. Date: 2/6/2024
AP	217	Ericka Scott	980.00			**VendorNo: 14106 **Inv. No: 38150224 **Desc: CLEANING 3815 HARRSION FEBRUARY 2024 **Inv. Date: 3/6/2024
AP	218	Ericka Scott	1,260.00			**VendorNo: 14106 **Inv. No: LIBLEEP0224 **Desc: LEEPER CENTER Cleaning service fEBRUARY 2024 **Inv. Date: 3/6/2024
AP	219	Ericka Scott	1,060.00			**VendorNo: 14106 **Inv. No: TOWNHALL0224 **Desc: TOWN HALL CLEANING FEBRUARY 2024 **Inv. Date: 3/6/2024
		02/29/2024 (02/24) Period Totals and Balance	**6,412.00 ***	**.00 ***	**6,412.00**	

YTD Encumbrance .00 YTD Actual 6,412.00 Total 6,412.00 YTD Budget 45,000.00 Unexpended 38,588.00

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
201-49-5370 General Building Supplies						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**183.63**	
AP	43	AMAZON	28.24			**VendorNo: 13266 **Inv. No: 17RG-3Q6K-V4Q6 **Desc: SUPPLIES- MSB **Inv. Date: 1/18/2024
AP	50	AMAZON	13.99			**VendorNo: 13266 **Inv. No: 1K9P-D4QW-FWV7 **Desc: MSB SUPPLIES-DISHWASHER DETERGENT **Inv. Date: 1/20/2024
AP	47	AMAZON	163.00			**VendorNo: 13266 **Inv. No: 1GG4-CWHH-HJ9J **Desc: MSB- OFFICE SUPPLIES **Inv. Date: 2/1/2024
AP	136	AMAZON	63.33			**VendorNo: 13266 **Inv. No: 1PDD-1YGW-XRYD **Desc: MSB OFFICE SUPPLIES **Inv. Date: 2/20/2024
		02/29/2024 (02/24) Period Totals and Balance	**268.56 ***	**.00 ***	**452.19**	

YTD Encumbrance .00 YTD Actual 452.19 Total 452.19 YTD Budget 11,700.00 Unexpended 11,247.81

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
201-55-5100 Wages & Salaries						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**22,497.27**	
PC	9	PAYROLL TRANS FOR 2/9/2024 PAY PERIOD	11,268.01			
PC	37	PAYROLL TRANS FOR 2/23/2024 PAY PERIOD	11,518.41			
		02/29/2024 (02/24) Period Totals and Balance	**22,786.42 ***	**.00 ***	**45,283.69**	

YTD Encumbrance .00 YTD Actual 45,283.69 Total 45,283.69 YTD Budget 334,555.89 Unexpended 289,272.20

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
201-55-5101 Seasonal						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**1,675.26**	
PC	26	PAYROLL TRANS FOR 2/9/2024 PAY PERIOD	817.20			
PC	55	PAYROLL TRANS FOR 2/23/2024 PAY PERIOD	817.20			
		02/29/2024 (02/24) Period Totals and Balance	**1,634.40 ***	**.00 ***	**3,309.66**	

YTD Encumbrance .00 YTD Actual 3,309.66 Total 3,309.66 YTD Budget 20,000.00 Unexpended 16,690.34

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
201-55-5102 Benefits						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**5,397.96**	
PB	10	PAYROLL TRANS FOR 2/9/2024 PAY PERIOD	2,705.11			
PB	32	PAYROLL TRANS FOR 2/23/2024 PAY PERIOD	2,735.59			
		02/29/2024 (02/24) Period Totals and Balance	**5,440.70 ***	**.00 ***	**10,838.66**	

YTD Encumbrance .00 YTD Actual 10,838.66 Total 10,838.66 YTD Budget 60,447.25 Unexpended 49,608.59

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
201-55-5214 Office Supplies						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**875.94**	
AP	238	FIRST NATIONAL BANK OMAHA	27.98			**VendorNo: 13269 **Inv. No: 02152024 **Desc: OFFICETECHSUPPLY **Inv. Date: 2/14/2024
AP	261	FIRST NATIONAL BANK OMAHA	48.38			**VendorNo: 13269 **Inv. No: 02152024 **Desc: ART PROG & STORYTIME SUP **Inv. Date: 2/14/2024
AP	273	FIRST NATIONAL BANK OMAHA	37.77			**VendorNo: 13269 **Inv. No: 02152024 **Desc: PAPERSUPPLY **Inv. Date: 2/14/2024
AP	298	FIRST NATIONAL BANK OMAHA	31.72			**VendorNo: 13269 **Inv. No: 02152024 **Desc: BK TAPE **Inv. Date: 2/14/2024
AP	312	FIRST NATIONAL BANK OMAHA	208.00			**VendorNo: 13269 **Inv. No: 02152024 **Desc: ADA SUPPLEMENT FOR HEIGHT ADJUST TABLES **Inv. Date: 2/14/2024
AP	335	FIRST NATIONAL BANK OMAHA	23.04			**VendorNo: 13269 **Inv. No: 03012024 **Desc: RUBBER BNDS **Inv. Date: 2/29/2024
AP	336	FIRST NATIONAL BANK OMAHA	11.08			**VendorNo: 13269 **Inv. No: 03012024 **Desc: MARKERS **Inv. Date: 2/29/2024
AP	343	FIRST NATIONAL BANK OMAHA	105.60			**VendorNo: 13269 **Inv. No: 03012024 **Desc: TAPE DISP & OFFICE SUP **Inv. Date: 2/29/2024
AP	367	FIRST NATIONAL BANK OMAHA	28.99			**VendorNo: 13269 **Inv. No: 03012024 **Desc: BACKDROP **Inv. Date: 2/29/2024
AP	372	FIRST NATIONAL BANK OMAHA	9.99			**VendorNo: 13269 **Inv. No: 03012024 **Desc: USB ADAPTORS **Inv. Date: 2/29/2024
AP	375	FIRST NATIONAL BANK OMAHA	19.99			**VendorNo: 13269 **Inv. No: 03012024 **Desc: USB-C HUB **Inv. Date: 2/29/2024
AP	398	FIRST NATIONAL BANK OMAHA	73.86			**VendorNo: 13269 **Inv. No: 03012024 **Desc: PRINTERPAPERSUPPLY **Inv. Date: 2/29/2024
AP	399	FIRST NATIONAL BANK OMAHA	15.99			**VendorNo: 13269 **Inv. No: 03012024 **Desc: POWER STRIP **Inv. Date: 2/29/2024
		02/29/2024 (02/24) Period Totals and Balance	**642.39 ***	**.00 ***	**1,518.33**	

YTD Encumbrance .00 YTD Actual 1,518.33 Total 1,518.33 YTD Budget 9,000.00 Unexpended 7,481.67

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
201-55-5337 Programs						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**.00**	
AP	279	FIRST NATIONAL BANK OMAHA	2.50			**VendorNo: 13269 **Inv. No: 02152024 **Desc: SRP PRIZES **Inv. Date: 2/14/2024
AP	281	FIRST NATIONAL BANK OMAHA	89.70			**VendorNo: 13269 **Inv. No: 02152024 **Desc: FAM ART PROGRAM SUP **Inv. Date: 2/14/2024
		02/29/2024 (02/24) Period Totals and Balance	**92.20 ***	**.00 ***	**92.20**	

YTD Encumbrance .00 YTD Actual 92.20 Total 92.20 YTD Budget 6,000.00 Unexpended 5,907.80

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
201-55-5579 Software License/Support						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**109.55**	
AP	122	FORT COLLINS MUSEUM OF DISCOVERY	500.00			**VendorNo: 14235 **Inv. No: 02152024 **Desc: COMMUNITY CIRCLE LIBRARY PASS 1/1/2024-12/31/2024 **Inv. Date: 12/15/2023
AP	22	COLORADO LIBRARY CONSORTIUM	2,130.00			**VendorNo: 12626 **Inv. No: 205669 **Desc: AspenCat Maintenance Fee 2024 **Inv. Date: 12/21/2023
AP	385	FIRST NATIONAL BANK OMAHA	29.99			**VendorNo: 13269 **Inv. No: 03012024 **Desc: ADOBE SUBSCRIPTION PAYMENT **Inv. Date: 2/29/2024
		02/29/2024 (02/24) Period Totals and Balance	**2,659.99 ***	**.00 ***	**2,769.54**	

YTD Encumbrance .00 YTD Actual 2,769.54 Total 2,769.54 YTD Budget 8,500.00 Unexpended 5,730.46

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
201-55-5792 Multi Media						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**.00**	
AP	239	FIRST NATIONAL BANK OMAHA	17.82			**VendorNo: 13269 **Inv. No: 02152024 **Desc: DVD **Inv. Date: 2/14/2024
AP	288	FIRST NATIONAL BANK OMAHA	162.04			**VendorNo: 13269 **Inv. No: 02152024 **Desc: DVDS **Inv. Date: 2/14/2024
AP	334	FIRST NATIONAL BANK OMAHA	19.95			**VendorNo: 13269 **Inv. No: 03012024 **Desc: DVD-WONKA ONLY **Inv. Date: 2/29/2024
AP	338	FIRST NATIONAL BANK OMAHA	99.85			**VendorNo: 13269 **Inv. No: 03012024 **Desc: DVDS-ALL RECEIVED **Inv. Date: 2/29/2024
AP	401	FIRST NATIONAL BANK OMAHA		18.40-		**VendorNo: 13269 **Inv. No: 03012024 **Desc: ACCIDENTAL PURCH 2 DVDS **Inv. Date: 2/29/2024
		02/29/2024 (02/24) Period Totals and Balance	**299.66 ***	**18.40- ***	**281.26**	

YTD Encumbrance .00 YTD Actual 281.26 Total 281.26 YTD Budget 3,500.00 Unexpended 3,218.74

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
201-55-5900 Library Books						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**.00**	
AP	4	INGRAM LIBRARY SERVICES	6,922.28			**VendorNo: 260 **Inv. No: 02152024 **Desc: LIBRARY BOOKS **Inv. Date: 2/1/2024
AP	240	FIRST NATIONAL BANK OMAHA	15.19			**VendorNo: 13269 **Inv. No: 02152024 **Desc: BOOK **Inv. Date: 2/14/2024
AP	242	FIRST NATIONAL BANK OMAHA	26.72			**VendorNo: 13269 **Inv. No: 02152024 **Desc: BOOK **Inv. Date: 2/14/2024
AP	244	FIRST NATIONAL BANK OMAHA	15.15			**VendorNo: 13269 **Inv. No: 02152024 **Desc: BOOK **Inv. Date: 2/14/2024
AP	257	FIRST NATIONAL BANK OMAHA	21.99			**VendorNo: 13269 **Inv. No: 02152024 **Desc: SAT BOOK **Inv. Date: 2/14/2024
AP	270	FIRST NATIONAL BANK OMAHA	11.21			**VendorNo: 13269 **Inv. No: 02152024 **Desc: STORYTIME BOOK **Inv. Date: 2/14/2024
AP	337	FIRST NATIONAL BANK OMAHA	40.65			**VendorNo: 13269 **Inv. No: 03012024 **Desc: REPLACEMENT BOOK **Inv. Date: 2/29/2024
AP	390	FIRST NATIONAL BANK OMAHA	10.99			**VendorNo: 13269 **Inv. No: 03012024 **Desc: BK-PATRON REQ. **Inv. Date: 2/29/2024
AP	392	FIRST NATIONAL BANK OMAHA	14.39			**VendorNo: 13269 **Inv. No: 03012024 **Desc: BK-PATRON REQ **Inv. Date: 2/29/2024
AP	402	FIRST NATIONAL BANK OMAHA	18.99			**VendorNo: 13269 **Inv. No: 03012024 **Desc: STRYTIME BOOK **Inv. Date: 2/29/2024
AP	424	FIRST NATIONAL BANK OMAHA	16.05			**VendorNo: 13269 **Inv. No: 03012024 **Desc: BOOK **Inv. Date: 2/29/2024
		02/29/2024 (02/24) Period Totals and Balance	**7,113.61 ***	**.00 ***	**7,113.61**	

YTD Encumbrance .00 YTD Actual 7,113.61 Total 7,113.61 YTD Budget 18,000.00 Unexpended 10,886.39

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
201-55-5901 Library Shelving & Furnishings						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**.00**	
AP	350	FIRST NATIONAL BANK OMAHA	959.88			**VendorNo: 13269 **Inv. No: 03012024 **Desc: ADA ACCESSIBLE SEATING FOR HEIGHT ADJUSTABLE TABLES **Inv. Date: 2/29/2024
		02/29/2024 (02/24) Period Totals and Balance	**959.88 ***	**.00 ***	**959.88**	

YTD Encumbrance .00 YTD Actual 959.88 Total 959.88 YTD Budget 2,000.00 Unexpended 1,040.12

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
201-55-5903 Grants Program Expenditures						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**.00**	
CRJE	12	State of CO Vendor Pay Doe (Library)		2,232.00-		
		02/29/2024 (02/24) Period Totals and Balance	**.00 ***	**2,232.00- ***	**2,232.00-**	

YTD Encumbrance .00 YTD Actual 2,232.00- Total 2,232.00- YTD Budget 11,000.00 Unexpended 13,232.00

Number of transactions: 264 Number of accounts: 78	Debit	Credit	Proof
Total :	402,428.07	3,070.68-	399,357.39

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
203-34-5100 Wages & Salaries						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**37,364.69**	
PC	19	PAYROLL TRANS FOR 2/9/2024 PAY PERIOD	15,850.95			
PC	47	PAYROLL TRANS FOR 2/23/2024 PAY PERIOD	15,857.50			
		02/29/2024 (02/24) Period Totals and Balance	**31,708.45 ***	**.00 ***	**69,073.14**	
YTD Encumbrance .00	YTD Actual 69,073.14	Total 69,073.14	YTD Budget 469,215.20	Unexpended 400,142.06		
203-34-5102 Benefits						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**15,340.53**	
PB	16	PAYROLL TRANS FOR 2/9/2024 PAY PERIOD	7,086.25			
PB	38	PAYROLL TRANS FOR 2/23/2024 PAY PERIOD	7,074.40			
		02/29/2024 (02/24) Period Totals and Balance	**14,160.65 ***	**.00 ***	**29,501.18**	
YTD Encumbrance .00	YTD Actual 29,501.18	Total 29,501.18	YTD Budget 126,706.33	Unexpended 97,205.15		
203-34-5233 R&M- Machinery & Equip. Parts						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**.00**	
AP	1	ACE EQUIPMENT & SUPPLY CO.	1,526.70			**VendorNo: 17 **Inv. No: 176500 **Desc: ALL PRO STRIPS AND GUTTER BROOM **Inv. Date: 2/13/2024
JE	1	Entry to reclass mis-coding		1,286.50-		
		02/29/2024 (02/24) Period Totals and Balance	**1,526.70 ***	**1,286.50- ***	**240.20**	
YTD Encumbrance .00	YTD Actual 240.20	Total 240.20	YTD Budget .00	Unexpended 240.20-		
203-34-5240 Street Paint, Signs, & Parts						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**.00**	
AP	97	AWP INC	118.00			**VendorNo: 13942 **Inv. No: 500600810 **Desc: SIGNS- NO LEFT AND RIGHT TURN SIGNS **Inv. Date: 1/31/2024
AP	185	GUIRY'S INC	1,414.83			**VendorNo: 14240 **Inv. No: 11004/G **Desc: PAINT **Inv. Date: 2/5/2024
AP	186	GUIRY'S INC	387.20			**VendorNo: 14240 **Inv. No: 11047/G **Desc: STREETS PARTS- CONTROL BOARD AND HOSE KIT **Inv. Date: 2/12/2024
AP	181	AWP INC	1,351.71			**VendorNo: 13942 **Inv. No: 500613389 **Desc: STOP SIGNS, STREET SIGNS AND STREET NAME SIGNS **Inv. Date: 2/23/2024
		02/29/2024 (02/24) Period Totals and Balance	**3,271.74 ***	**.00 ***	**3,271.74**	
YTD Encumbrance .00	YTD Actual 3,271.74	Total 3,271.74	YTD Budget 45,000.00	Unexpended 41,728.26		

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
203-34-5341 Electricity for Street Lights						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**15,889.15**	
AP	458	XCEL ENERGY	61.13			**VendorNo: 439 **Inv. No: FEB 2024 ACH **Desc: 6744 NE FRONTAGE RD **Inv. Date: 2/7/2024
AP	463	XCEL ENERGY	1,334.05			**VendorNo: 439 **Inv. No: FEB 2024 ACH **Desc: 8130 3RD ST **Inv. Date: 2/7/2024
AP	464	XCEL ENERGY	13,127.96			**VendorNo: 439 **Inv. No: FEB 2024 ACH **Desc: STREET LIGHTS **Inv. Date: 2/7/2024
AP	450	POUDRE VALLEY REA	46.10			**VendorNo: 433 **Inv. No: FEB 2024 ACH **Desc: Hwy 1 & CR 60 Lights **Inv. Date: 2/8/2024
AP	452	POUDRE VALLEY REA	308.33			**VendorNo: 433 **Inv. No: FEB 2024 ACH **Desc: CO RD 62 **Inv. Date: 2/8/2024
AP	453	POUDRE VALLEY REA	572.42			**VendorNo: 433 **Inv. No: FEB 2024 ACH **Desc: Sage Meadows Street Lights **Inv. Date: 2/8/2024
		02/29/2024 (02/24) Period Totals and Balance	**15,449.99 ***	**.00 ***	**31,339.14**	

YTD Encumbrance .00 YTD Actual 31,339.14 Total 31,339.14 YTD Budget 210,000.00 Unexpended 178,660.86

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
203-34-5370 Safety Workwear & Equipment						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**1,415.40**	
AP	278	FIRST NATIONAL BANK OMAHA	199.99			**VendorNo: 13269 **Inv. No: 02152024 **Desc: SAFETY BOOTS **Inv. Date: 2/14/2024
		02/29/2024 (02/24) Period Totals and Balance	**199.99 ***	**.00 ***	**1,615.39**	

YTD Encumbrance .00 YTD Actual 1,615.39 Total 1,615.39 YTD Budget 5,000.00 Unexpended 3,384.61

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
203-34-5422 Small Tools						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**64.43**	
AP	339	FIRST NATIONAL BANK OMAHA	18.88			**VendorNo: 13269 **Inv. No: 03012024 **Desc: SMALL TOOL KIT FOR MECHANIC **Inv. Date: 2/29/2024
		02/29/2024 (02/24) Period Totals and Balance	**18.88 ***	**.00 ***	**83.31**	

YTD Encumbrance .00 YTD Actual 83.31 Total 83.31 YTD Budget 4,000.00 Unexpended 3,916.69

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
203-34-5423 Sand & Gravel & Roadbase						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**.00**	
AP	166	E-Z POUR READY MIX	585.00			**VendorNo: 12664 **Inv. No: 14437 **Desc: ROADBASE VARIOUS LOCATIONS **Inv. Date: 2/28/2024
		02/29/2024 (02/24) Period Totals and Balance	**585.00 ***	**.00 ***	**585.00**	

YTD Encumbrance .00 YTD Actual 585.00 Total 585.00 YTD Budget .00 Unexpended 585.00-

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
203-34-5424 Street Construction Material						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**1,200.00**	
AP	492	BARKER CONSTRUCTION COMPANY INC	2,231.17			**VendorNo: 14181 **Inv. No: 12885 **Desc: CONSTRUCTION MATERIALS **Inv. Date: 2/13/2024
		02/29/2024 (02/24) Period Totals and Balance	**2,231.17 ***	**.00 ***	**3,431.17**	
YTD Encumbrance .00 YTD Actual 3,431.17 Total 3,431.17 YTD Budget 10,000.00 Unexpended 6,568.83						
203-34-5427 SNOW MANAGEMENT MATERIALS						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**.00**	
AP	5	LARIMER COUNTY SOLID WASTE	64.95			**VendorNo: 314 **Inv. No: 2109417 **Desc: SALT **Inv. Date: 2/1/2024
		02/29/2024 (02/24) Period Totals and Balance	**64.95 ***	**.00 ***	**64.95**	
YTD Encumbrance .00 YTD Actual 64.95 Total 64.95 YTD Budget 30,000.00 Unexpended 29,935.05						
203-34-5941 Safety & First Aid Kits						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**61.18**	
AP	74	CINTAS	300.62			**VendorNo: 13681 **Inv. No: 5196963723 **Desc: GLOVES FOR STREETS **Inv. Date: 2/8/2024
		02/29/2024 (02/24) Period Totals and Balance	**300.62 ***	**.00 ***	**361.80**	
YTD Encumbrance .00 YTD Actual 361.80 Total 361.80 YTD Budget 2,000.00 Unexpended 1,638.20						

	Debit	Credit	Proof
Number of transactions: 22 Number of accounts: 11			
Total STREET FUND:	69,518.14	1,286.50-	68,231.64

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
204-34-5100 Wages & Salaries						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**25,401.60**	
PC	21	PAYROLL TRANS FOR 2/9/2024 PAY PERIOD	16,355.54			
PC	49	PAYROLL TRANS FOR 2/23/2024 PAY PERIOD	17,365.85			
		02/29/2024 (02/24) Period Totals and Balance	**33,721.39 ***	**.00 ***	**59,122.99**	

YTD Encumbrance .00 YTD Actual 59,122.99 Total 59,122.99 YTD Budget 538,368.56 Unexpended 479,245.57

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
204-34-5102 Benefits						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**11,049.16**	
PB	18	PAYROLL TRANS FOR 2/9/2024 PAY PERIOD	6,758.99			
PB	40	PAYROLL TRANS FOR 2/23/2024 PAY PERIOD	7,844.13			
		02/29/2024 (02/24) Period Totals and Balance	**14,603.12 ***	**.00 ***	**25,652.28**	

YTD Encumbrance .00 YTD Actual 25,652.28 Total 25,652.28 YTD Budget 149,474.31 Unexpended 123,822.03

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
204-34-5221 Chemicals						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**.00**	
AP	13	PVS DX, INC	3,726.33			**VendorNo: 10328 **Inv. No: 737000273-24 **Desc: Sodium Hypo 12.5%, TOTE **Inv. Date: 1/9/2024
AP	14	PVS DX, INC	90.00			**VendorNo: 10328 **Inv. No: DE73000088-24 **Desc: ChEMICAL STORAGE RENTAL FEE **Inv. Date: 1/31/2024
AP	21	NALCO COMPANY	6,341.67			**VendorNo: 12448 **Inv. No: 6602485989 **Desc: Nalcolyte #8100, 1 WAY TOTE **Inv. Date: 2/2/2024
AP	32	EVOQUA WATER TECHNOLOGIES LLC	9,750.00			**VendorNo: 12912 **Inv. No: 906314954 **Desc: AKTA KLOR, 25 TOTE GR **Inv. Date: 2/7/2024
AP	72	HARCROS CHEMICALS INC.	1,189.00			**VendorNo: 13679 **Inv. No: 101019745 **Desc: WTP CHEMICALS **Inv. Date: 2/9/2024
AP	201	PVS DX, INC	3,358.08			**VendorNo: 10328 **Inv. No: 737000628-24 **Desc: Sodium Hypo 12.5%, TOTE **Inv. Date: 2/27/2024
AP	501	PVS DX, INC	90.00			**VendorNo: 10328 **Inv. No: DE73000186-24 **Desc: ChEMICAL STORAGE RENTAL FEE **Inv. Date: 2/29/2024
		02/29/2024 (02/24) Period Totals and Balance	**24,545.08 ***	**.00 ***	**24,545.08**	

YTD Encumbrance 7,250.00 YTD Actual 24,545.08 Total 31,795.08 YTD Budget 350,000.00 Unexpended 318,204.92

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
204-34-5227 Plant Utilities						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**2,021.56**	
AP	85	POLAR GAS INC	951.75			**VendorNo: 13843 **Inv. No: 1512084220 **Desc: PROPANE WATER TREATMENT PLANT **Inv. Date: 12/28/2023
AP	178	POLAR GAS INC	2,748.23			**VendorNo: 13843 **Inv. No: 1512562620 **Desc: PROPANE WATER TREATMENT PLANT **Inv. Date: 2/12/2024
		02/29/2024 (02/24) Period Totals and Balance	**3,699.98 ***	**.00 ***	**5,721.54**	

YTD Encumbrance .00 YTD Actual 5,721.54 Total 5,721.54 YTD Budget 40,000.00 Unexpended 34,278.46

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
204-34-5233 R&M- Machinery & Equip. Parts						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**1,254.53**	
AP	35	NAPA AUTO PARTS	41.77			**VendorNo: 12953 **Inv. No: 185598 **Desc: ROCKER LED AND INTERIOR DETAILER **Inv. Date: 2/6/2024
AP	36	NAPA AUTO PARTS	22.16			**VendorNo: 12953 **Inv. No: 185599 **Desc: SLIDE TERMINAL **Inv. Date: 2/6/2024
AP	24	DYNAMIC IMAGE	50.00			**VendorNo: 12692 **Inv. No: INV-2072 **Desc: LOGOS AND DECALS FOR WORK TRUCKS **Inv. Date: 2/12/2024
AP	94	DYNAMIC FLOOR CARE	50.00			**VendorNo: 13938 **Inv. No: INV-2072 **Desc: PW TRUCKS LOGOS AND NUMBERS **Inv. Date: 2/12/2024
AP	324	FIRST NATIONAL BANK OMAHA	137.39			**VendorNo: 13269 **Inv. No: 02152024 **Desc: SPLIT - GPS FLEET MONITORING (25%) **Inv. Date: 2/14/2024
AP	493	21st CENTURY EQUIPMENT LLC	290.23			**VendorNo: 14182 **Inv. No: P03490 **Desc: RELAY, GAS OPERATED CYLINDER, FREIGHT **Inv. Date: 2/14/2024
AP	494	21st CENTURY EQUIPMENT LLC	96.93			**VendorNo: 14182 **Inv. No: P03573 **Desc: start motor relay **Inv. Date: 2/20/2024
AP	483	INTERSTATE BATTERY	135.85			**VendorNo: 12799 **Inv. No: 408495 **Desc: FLEET BATTERY REPLACEMENT **Inv. Date: 2/23/2024
		02/29/2024 (02/24) Period Totals and Balance	**824.33 ***	**.00 ***	**2,078.86**	

YTD Encumbrance .00 YTD Actual 2,078.86 Total 2,078.86 YTD Budget 10,000.00 Unexpended 7,921.14

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
204-34-5241 Shop Supplies						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**.00**	
AP	404	FIRST NATIONAL BANK OMAHA	137.99			**VendorNo: 13269 **Inv. No: 03012024 **Desc: WTP HAND VAC FOR CONSTRUCTION OFFICE **Inv. Date: 2/29/2024
		02/29/2024 (02/24) Period Totals and Balance	**137.99 ***	**.00 ***	**137.99**	

YTD Encumbrance .00 YTD Actual 137.99 Total 137.99 YTD Budget 2,500.00 Unexpended 2,362.01

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
204-34-5321 Utility Billing Printing						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**2,731.49**	
AP	229	UNITED MAILING	2,359.89			**VendorNo: 13795 **Inv. No: 20607.1 **Desc: CREATING POSTAL CERTIFICATIONS, PRINTING OF BILLS AND POSTAGE **Inv. Date: 2/5/2024
AP	435	UNITED MAILING	599.39			**VendorNo: 13795 **Inv. No: 20674 **Desc: PRINTING LETTERS, POSTAL CERTIFICATIONS, BINDERY **Inv. Date: 3/7/2024
		02/29/2024 (02/24) Period Totals and Balance	**2,959.28 ***	**.00 ***	**5,690.77**	

YTD Encumbrance .00 YTD Actual 5,690.77 Total 5,690.77 YTD Budget 20,308.00 Unexpended 14,617.23

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
204-34-5334 Water Testing						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**220.10**	
AP	57	COLORADO ANALYTICAL LABORATORY	334.00			**VendorNo: 13448 **Inv. No: 240116030 **Desc: WATER-DRINKING LABS **Inv. Date: 1/30/2024
AP	31	EVOQUA WATER TECHNOLOGIES LLC	1,458.00			**VendorNo: 12912 **Inv. No: 906300911 **Desc: Drinking Water Recurring **Inv. Date: 1/31/2024
AP	271	FIRST NATIONAL BANK OMAHA	2.39			**VendorNo: 13269 **Inv. No: 02152024 **Desc: STATE COMPLIANCE TESTING **Inv. Date: 2/14/2024
AP	144	COLORADO ANALYTICAL LABORATORY	164.00			**VendorNo: 13448 **Inv. No: 240207101 **Desc: TESTING TOWN OF WELLINGTON WATER-DRINKING **Inv. Date: 2/16/2024
AP	202	EVOQUA WATER TECHNOLOGIES LLC	1,458.00			**VendorNo: 12912 **Inv. No: 906344666 **Desc: Drinking Water Recurring **Inv. Date: 2/29/2024
		02/29/2024 (02/24) Period Totals and Balance	**3,416.39 ***	**.00 ***	**3,636.49**	

YTD Encumbrance .00 YTD Actual 3,636.49 Total 3,636.49 YTD Budget 87,000.00 Unexpended 83,363.51

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
204-34-5341 Electricity						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**5,776.99**	
AP	457	XCEL ENERGY	835.04			**VendorNo: 439 **Inv. No: FEB 2024 ACH **Desc: BUFFALO CREEK PKWY WELLHOUSE **Inv. Date: 2/7/2024
AP	462	XCEL ENERGY	547.28			**VendorNo: 439 **Inv. No: FEB 2024 ACH **Desc: PUMP HOUSE 4000 WILSON AVE **Inv. Date: 2/7/2024
AP	451	POUDRE VALLEY REA	63.45			**VendorNo: 433 **Inv. No: FEB 2024 ACH **Desc: 7250 Kit Fox Dr. Viewpointe **Inv. Date: 2/8/2024
AP	454	POUDRE VALLEY REA	1,612.26			**VendorNo: 433 **Inv. No: FEB 2024 ACH **Desc: 10691 N CO RD 11 **Inv. Date: 2/8/2024
AP	455	POUDRE VALLEY REA	3,494.83			**VendorNo: 433 **Inv. No: FEB 2024 ACH **Desc: CO RD 11 & 68 **Inv. Date: 2/8/2024
		02/29/2024 (02/24) Period Totals and Balance	**6,552.86 ***	**.00 ***	**12,329.85**	

YTD Encumbrance .00 YTD Actual 12,329.85 Total 12,329.85 YTD Budget 97,500.00 Unexpended 85,170.15

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
204-34-5345 Telephone Service						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**148.48**	
AP	467	CENTURYLINK	69.57			**VendorNo: 551 **Inv. No: FEB 2024 ACH **Desc: TELEPHONE SERVICES FOR WTP **Inv. Date: 2/1/2024
AP	200	CENTURYLINK	81.15			**VendorNo: 551 **Inv. No: 03072024 **Desc: PUMP STATION PHONE SERVICE **Inv. Date: 2/13/2024
		02/29/2024 (02/24) Period Totals and Balance	**150.72 ***	**.00 ***	**299.20**	

YTD Encumbrance .00 YTD Actual 299.20 Total 299.20 YTD Budget 700.00 Unexpended 400.80

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
204-34-5352 Water Resource Legal Services						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**.00**	
AP	92	MOSES, WITTEMYER, HARRISON & WOODRUFF	186.00			**VendorNo: 13910 **Inv. No: 15943 **Desc: PROFESSIONAL SERVICES ATTORNEY JENNIFER M. DILALLA **Inv. Date: 2/2/2024
AP	506	MOSES, WITTEMYER, HARRISON & WOODRUFF	496.00			**VendorNo: 13910 **Inv. No: 15988 **Desc: PROFESSIONAL SERVICES **Inv. Date: 3/5/2024
		02/29/2024 (02/24) Period Totals and Balance	**682.00 ***	**.00 ***	**682.00**	

YTD Encumbrance .00 YTD Actual 682.00 Total 682.00 YTD Budget 25,000.00 Unexpended 24,318.00

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
204-34-5353 Water Efficiency Program						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**.00**	
AP	436	RESOURCE CENTRAL	4,005.00			**VendorNo: 14086 **Inv. No: 5994 **Desc: 2024 SLOW THE FLOW PROGRAM AND 2024 GARDEN BOX PROGRAM **Inv. Date: 2/29/2024
		02/29/2024 (02/24) Period Totals and Balance	**4,005.00 ***	**.00 ***	**4,005.00**	

YTD Encumbrance .00 YTD Actual 4,005.00 Total 4,005.00 YTD Budget 15,000.00- Unexpended 19,005.00-

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
204-34-5356 Professional Services						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**.00**	
AP	86	RH WATER & WASTEWATER, INC	741.93			**VendorNo: 13845 **Inv. No: 3467 **Desc: Monthly SERVICE JAN 2024 **Inv. Date: 1/31/2024
AP	112	WESTWATER RESEARCH LLC	15.72			**VendorNo: 14138 **Inv. No: 602 **Desc: 22-153 PHASE- WATER SUPPLY EVALUATION **Inv. Date: 2/5/2024
AP	220	WESTWATER RESEARCH LLC	1,728.41			**VendorNo: 14138 **Inv. No: 666 **Desc: ON CALL SUPPORT, CONSULTING SERVICES **Inv. Date: 3/4/2024
		02/29/2024 (02/24) Period Totals and Balance	**2,486.06 ***	**.00 ***	**2,486.06**	

YTD Encumbrance 2,500.00 YTD Actual 2,486.06 Total 4,986.06 YTD Budget 40,000.00 Unexpended 35,013.94

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
204-34-5370 Safety Workwear & Equipment						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**1,412.45**	
AP	331	FIRST NATIONAL BANK OMAHA	195.00			**VendorNo: 13269 **Inv. No: 02152024 **Desc: SAFETY BOOTS FOR PM/ENGINEER NATHAN E **Inv. Date: 2/14/2024
		02/29/2024 (02/24) Period Totals and Balance	**195.00 ***	**.00 ***	**1,607.45**	

YTD Encumbrance .00 YTD Actual 1,607.45 Total 1,607.45 YTD Budget 28,000.00 Unexpended 26,392.55

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
204-34-5380 PROFESSIONAL DEVELOPMENT						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**415.00**	
AP	296	FIRST NATIONAL BANK OMAHA	100.00			**VendorNo: 13269 **Inv. No: 02152024 **Desc: WATER TREATMENT C TEST **Inv. Date: 2/14/2024
AP	373	FIRST NATIONAL BANK OMAHA	100.00			**VendorNo: 13269 **Inv. No: 03012024 **Desc: COLLECTIONS 2 TEST APPLICATION **Inv. Date: 2/29/2024
AP	405	FIRST NATIONAL BANK OMAHA	25.00			**VendorNo: 13269 **Inv. No: 03012024 **Desc: MATH CLASS FOR WATER TREATMENT **Inv. Date: 2/29/2024
		02/29/2024 (02/24) Period Totals and Balance	**225.00 ***	**.00 ***	**640.00**	

YTD Encumbrance .00 YTD Actual 640.00 Total 640.00 YTD Budget 11,500.00 Unexpended 10,860.00

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
204-34-5384 Internet Service						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**104.28**	
AP	472	RISE BROADBAND	107.28			**VendorNo: 12840 **Inv. No: FEB 2024 ACH **Desc: WTP INTERNET **Inv. Date: 2/5/2024
		02/29/2024 (02/24) Period Totals and Balance	**107.28 ***	**.00 ***	**211.56**	

YTD Encumbrance .00 YTD Actual 211.56 Total 211.56 YTD Budget 19,000.00 Unexpended 18,788.44

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
204-34-5422 Small Tools						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**.00**	
AP	406	FIRST NATIONAL BANK OMAHA	62.39			**VendorNo: 13269 **Inv. No: 03012024 **Desc: STEP DRILL BIT. **Inv. Date: 2/29/2024
AP	413	FIRST NATIONAL BANK OMAHA	89.83			**VendorNo: 13269 **Inv. No: 03012024 **Desc: WELDING ACCESSORIES. **Inv. Date: 2/29/2024
AP	415	FIRST NATIONAL BANK OMAHA	41.58			**VendorNo: 13269 **Inv. No: 03012024 **Desc: REPLACEMENT DRILL BIT SETS. **Inv. Date: 2/29/2024
		02/29/2024 (02/24) Period Totals and Balance	**193.80 ***	**.00 ***	**193.80**	

YTD Encumbrance .00 YTD Actual 193.80 Total 193.80 YTD Budget 9,500.00 Unexpended 9,306.20

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
204-34-5433 R&M Plant						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**3,464.64**	
AP	80	HARRELL'S, INC.	2.60			**VendorNo: 13787 **Inv. No: 02152024 **Desc: JAN 2024 FINANCE CHARGE **Inv. Date: 1/31/2024
AP	154	Williams Scotsman, INC	1,347.25			**VendorNo: 14119 **Inv. No: 9020156887 **Desc: Mobile office FOR WTP **Inv. Date: 2/8/2024
AP	267	FIRST NATIONAL BANK OMAHA	315.94			**VendorNo: 13269 **Inv. No: 02152024 **Desc: NORTH AND SOUTH CLARIFIER DRAINING AND CLEANING EQUIPMENT **Inv. Date: 2/14/2024
AP	412	FIRST NATIONAL BANK OMAHA	6.60			**VendorNo: 13269 **Inv. No: 03012024 **Desc: FUSES FOR FILTER PLC **Inv. Date: 2/29/2024
		02/29/2024 (02/24) Period Totals and Balance	**1,672.39 ***	**.00 ***	**5,137.03**	

YTD Encumbrance .00 YTD Actual 5,137.03 Total 5,137.03 YTD Budget 100,000.00 Unexpended 94,862.97

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
204-34-5434 R&M Distribution						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**18.97**	
AP	9	UNCC	38.70			**VendorNo: 547 **Inv. No: 224011451 **Desc: RTL TRANSMISSIONS **Inv. Date: 1/31/2024
AP	33	RAILROAD MANAGEMENT COMPANY	379.14			**VendorNo: 12930 **Inv. No: 498230 **Desc: LICENSE FEE FORM 5/11/2024-5/10/2025 **Inv. Date: 2/2/2024
AP	193	CD FASTENERS	11.44			**VendorNo: 98 **Inv. No: 261843 **Desc: HEX CAP AND WASHERS **Inv. Date: 2/23/2024
AP	199	UNCC	37.41			**VendorNo: 547 **Inv. No: 224021456 **Desc: TRANSMISSIONS **Inv. Date: 2/29/2024
AP	346	FIRST NATIONAL BANK OMAHA	735.44			**VendorNo: 13269 **Inv. No: 03012024 **Desc: LEAD AND COPPER SAMPLE BOXES. **Inv. Date: 2/29/2024
AP	407	FIRST NATIONAL BANK OMAHA	64.00			**VendorNo: 13269 **Inv. No: 03012024 **Desc: PLATE FOR THE WATER VENDING MACHINE. **Inv. Date: 2/29/2024
		02/29/2024 (02/24) Period Totals and Balance	**1,266.13 ***	**.00 ***	**1,285.10**	

YTD Encumbrance .00 YTD Actual 1,285.10 Total 1,285.10 YTD Budget 80,000.00 Unexpended 78,714.90

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
204-34-5437 R&M SCADA						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**.00**	
AP	141	TIMBER LINE ELECTRIC & CONTROL CORP.	690.00			**VendorNo: 13416 **Inv. No: 8672 **Desc: REMOTE PROGRAMMING SUPPORT **Inv. Date: 2/19/2024
		02/29/2024 (02/24) Period Totals and Balance	**690.00 ***	**.00 ***	**690.00**	

YTD Encumbrance .00 YTD Actual 690.00 Total 690.00 YTD Budget 25,000.00 Unexpended 24,310.00

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
204-34-5455 Lab Supplies						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**448.80**	
AP	243	FIRST NATIONAL BANK OMAHA	15.05			**VendorNo: 13269 **Inv. No: 02152024 **Desc: LABORATORY SAMPLE MAILING **Inv. Date: 2/14/2024
AP	280	FIRST NATIONAL BANK OMAHA	186.99			**VendorNo: 13269 **Inv. No: 02152024 **Desc: FLUORIDE TEST KIT **Inv. Date: 2/14/2024
AP	284	FIRST NATIONAL BANK OMAHA	187.04			**VendorNo: 13269 **Inv. No: 02152024 **Desc: DESICCANT CARTRIDGES FOR 5300 **Inv. Date: 2/14/2024
		02/29/2024 (02/24) Period Totals and Balance	**389.08 ***	**.00 ***	**837.88**	

YTD Encumbrance .00 YTD Actual 837.88 Total 837.88 YTD Budget 14,500.00 Unexpended 13,662.12

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
204-34-5593 NPIC Water Lease Agreement						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**.00**	
AP	159	NORTH POUDRE IRRIGATION	9,683.10			**VendorNo: 399 **Inv. No: 02232024 **Desc: Water Assessment on 53 Shares **Inv. Date: 2/23/2024
		02/29/2024 (02/24) Period Totals and Balance	**9,683.10 ***	**.00 ***	**9,683.10**	

YTD Encumbrance .00 YTD Actual 9,683.10 Total 9,683.10 YTD Budget 3,035,000.00 Unexpended 3,025,316.90

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
204-34-5597 RAW WATER FEES AND ASSESSMENTS						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**.00**	
AP	213	LARIMER COUNTY UNDERGROUND WATER USER	1,200.00			**VendorNo: 13961 **Inv. No: 03072024 **Desc: PUMPING FEE 2024 **Inv. Date: 2/7/2024
AP	214	LARIMER COUNTY UNDERGROUND WATER USER	783.00			**VendorNo: 13961 **Inv. No: 03072024 **Desc: PUMPING FEE 2024 **Inv. Date: 2/7/2024
AP	160	NORTH POUDRE IRRIGATION	13,140.00			**VendorNo: 399 **Inv. No: 02292024 **Desc: 2024 SHARE ASSESSMENTS **Inv. Date: 2/22/2024
		02/29/2024 (02/24) Period Totals and Balance	**15,123.00 ***	**.00 ***	**15,123.00**	

YTD Encumbrance .00 YTD Actual 15,123.00 Total 15,123.00 YTD Budget 30,000.00 Unexpended 14,877.00

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
204-34-5941 Safety & First Aid Kits						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**49.61**	
AP	73	CINTAS	13.16			**VendorNo: 13681 **Inv. No: 5196963704 **Desc: WTP SERVICE ACKNOWLEDGMENT-OFFICE, BY CABINET AND OTHER **Inv. Date: 2/8/2024
		02/29/2024 (02/24) Period Totals and Balance	**13.16 ***	**.00 ***	**62.77**	

YTD Encumbrance .00 YTD Actual 62.77 Total 62.77 YTD Budget 3,250.00 Unexpended 3,187.23

Number of transactions: 69 Number of accounts: 24	Debit	Credit	Proof
Total WATER FUND:	127,342.14	.00	127,342.14

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
205-34-5100 Wages & Salaries						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**36,935.49**	
PC	10	PAYROLL TRANS FOR 2/9/2024 PAY PERIOD	17,437.44			
PC	38	PAYROLL TRANS FOR 2/23/2024 PAY PERIOD	16,939.34			
		02/29/2024 (02/24) Period Totals and Balance	**34,376.78 ***	**.00 ***	**71,312.27**	

YTD Encumbrance .00 YTD Actual 71,312.27 Total 71,312.27 YTD Budget 471,037.01 Unexpended 399,724.74

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
205-34-5102 Benefits						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**14,166.56**	
PB	11	PAYROLL TRANS FOR 2/9/2024 PAY PERIOD	6,768.32			
PB	33	PAYROLL TRANS FOR 2/23/2024 PAY PERIOD	6,689.58			
		02/29/2024 (02/24) Period Totals and Balance	**13,457.90 ***	**.00 ***	**27,624.46**	

YTD Encumbrance .00 YTD Actual 27,624.46 Total 27,624.46 YTD Budget 138,956.90 Unexpended 111,332.44

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
205-34-5233 R&M- Machinery & Equip. Parts						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**925.97**	
AP	25	DYNAMIC IMAGE	50.00			**VendorNo: 12692 **Inv. No: INV-2072 **Desc: LOGOS AND DECALS FOR WORK TRUCKS **Inv. Date: 2/12/2024
AP	95	DYNAMIC FLOOR CARE	50.00			**VendorNo: 13938 **Inv. No: INV-2072 **Desc: PW TRUCKS LOGOS AND NUMBERS **Inv. Date: 2/12/2024
AP	325	FIRST NATIONAL BANK OMAHA	137.39			**VendorNo: 13269 **Inv. No: 02152024 **Desc: SPLIT - GPS FLEET MONITORING (25%) **Inv. Date: 2/14/2024
AP	420	FIRST NATIONAL BANK OMAHA	320.28			**VendorNo: 13269 **Inv. No: 03012024 **Desc: PART FOR VEHICLE **Inv. Date: 2/29/2024
AP	423	FIRST NATIONAL BANK OMAHA	190.00			**VendorNo: 13269 **Inv. No: 03012024 **Desc: SPLIT - 205-34-5233 (36.96%) **Inv. Date: 2/29/2024
		02/29/2024 (02/24) Period Totals and Balance	**747.67 ***	**.00 ***	**1,673.64**	

YTD Encumbrance .00 YTD Actual 1,673.64 Total 1,673.64 YTD Budget 30,000.00 Unexpended 28,326.36

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
205-34-5321 Utility Billing Printing						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**1,928.00**	
AP	230	UNITED MAILING	1,665.80			**VendorNo: 13795 **Inv. No: 20607.1 **Desc: CREATING POSTAL CERTIFICATIONS, PRINTING OF BILLS AND POSTAGE **Inv. Date: 2/5/2024
AP	434	UNITED MAILING	1,659.81			**VendorNo: 13795 **Inv. No: 20674 **Desc: PRINTING LETTERS, POSTAL CERTIFICATIONS, BINDERY **Inv. Date: 3/7/2024
		02/29/2024 (02/24) Period Totals and Balance	**3,325.61 ***	**.00 ***	**5,253.61**	

YTD Encumbrance .00 YTD Actual 5,253.61 Total 5,253.61 YTD Budget 14,464.00 Unexpended 9,210.39

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
205-34-5341 Electricity						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**16,828.66**	
AP	459	XCEL ENERGY	19,139.05			**VendorNo: 439 **Inv. No: FEB 2024 ACH **Desc: 6172 NE FRONTAGE ROAD SEWER PUMP **Inv. Date: 2/7/2024
		02/29/2024 (02/24) Period Totals and Balance	**19,139.05 ***	**.00 ***	**35,967.71**	
YTD Encumbrance .00	YTD Actual 35,967.71	Total 35,967.71	YTD Budget 226,700.00	Unexpended 190,732.29		
205-34-5356 Professional Services						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**4,533.13**	
AP	222	GENUINE AUTOMOTIVE INC	1,000.00			**VendorNo: 14242 **Inv. No: 0021598 **Desc: FIRE CABINETS AND METAL WORK BENCH **Inv. Date: 2/23/2024
AP	347	FIRST NATIONAL BANK OMAHA	450.00			**VendorNo: 13269 **Inv. No: 03012024 **Desc: YEARLY MEMBERSHIP DUES FOR COLORADO RUAL WATER ASSOCIATION. **Inv. Date: 2/29/2024
		02/29/2024 (02/24) Period Totals and Balance	**1,450.00 ***	**.00 ***	**5,983.13**	
YTD Encumbrance 2,500.00	YTD Actual 5,983.13	Total 8,483.13	YTD Budget 20,000.00	Unexpended 11,516.87		
205-34-5370 Safety Workwear & Equipment						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**386.95**	
AP	259	FIRST NATIONAL BANK OMAHA	69.99			**VendorNo: 13269 **Inv. No: 02152024 **Desc: SHOE INSOLES **Inv. Date: 2/14/2024
AP	264	FIRST NATIONAL BANK OMAHA	69.99			**VendorNo: 13269 **Inv. No: 02152024 **Desc: ARCH SUPPORTS **Inv. Date: 2/14/2024
AP	265	FIRST NATIONAL BANK OMAHA	123.74			**VendorNo: 13269 **Inv. No: 02152024 **Desc: SPLIT - BOOTS (55.94%) **Inv. Date: 2/14/2024
AP	268	FIRST NATIONAL BANK OMAHA	149.99			**VendorNo: 13269 **Inv. No: 02152024 **Desc: RUBBER BOOTS. SAFETY WORKWEAR. **Inv. Date: 2/14/2024
AP	272	FIRST NATIONAL BANK OMAHA	265.15			**VendorNo: 13269 **Inv. No: 02152024 **Desc: SAFETY BOOT ALLOWANCE MITCH M **Inv. Date: 2/14/2024
AP	276	FIRST NATIONAL BANK OMAHA	129.99			**VendorNo: 13269 **Inv. No: 02152024 **Desc: MUCK BOOTS **Inv. Date: 2/14/2024
AP	285	FIRST NATIONAL BANK OMAHA	294.48			**VendorNo: 13269 **Inv. No: 02152024 **Desc: 2024 WORK BOOTS WITH INSOLES FOR RICHARD T. **Inv. Date: 2/14/2024
AP	289	FIRST NATIONAL BANK OMAHA	256.48			**VendorNo: 13269 **Inv. No: 02152024 **Desc: 2024 WORK BOOTS WITH TOE GUARD. **Inv. Date: 2/14/2024
AP	418	FIRST NATIONAL BANK OMAHA	650.00			**VendorNo: 13269 **Inv. No: 03012024 **Desc: WEEKLONG ACTIVATED SLUDGE COURSE FOR MM **Inv. Date: 2/29/2024
AP	421	FIRST NATIONAL BANK OMAHA	650.00			**VendorNo: 13269 **Inv. No: 03012024 **Desc: WEEKLONG ACTIVATED SLUDGE COURSE FOR MF **Inv. Date: 2/29/2024
		02/29/2024 (02/24) Period Totals and Balance	**2,659.81 ***	**.00 ***	**3,046.76**	
YTD Encumbrance .00	YTD Actual 3,046.76	Total 3,046.76	YTD Budget 10,000.00	Unexpended 6,953.24		

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
205-34-5380 PROFESSIONAL DEVELOPMENT						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**1,075.00**	
AP	359	FIRST NATIONAL BANK OMAHA	650.00			**VendorNo: 13269 **Inv. No: 03012024 **Desc: SHORT SCHOOL **Inv. Date: 2/29/2024
AP	389	FIRST NATIONAL BANK OMAHA	100.00			**VendorNo: 13269 **Inv. No: 03012024 **Desc: WASTEWATER A TEST **Inv. Date: 2/29/2024
		02/29/2024 (02/24) Period Totals and Balance	**750.00 ***	**.00 ***	**1,825.00**	
YTD Encumbrance .00	YTD Actual 1,825.00	Total 1,825.00	YTD Budget 11,500.00	Unexpended 9,675.00		
205-34-5384 Internet Service						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**134.28**	
AP	473	RISE BROADBAND	137.28			**VendorNo: 12840 **Inv. No: FEB 2024 ACH **Desc: Internet for WWTP **Inv. Date: 2/5/2024
		02/29/2024 (02/24) Period Totals and Balance	**137.28 ***	**.00 ***	**271.56**	
YTD Encumbrance .00	YTD Actual 271.56	Total 271.56	YTD Budget 19,000.00	Unexpended 18,728.44		
205-34-5422 Small Tools						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**834.62**	
AP	352	FIRST NATIONAL BANK OMAHA	24.86			**VendorNo: 13269 **Inv. No: 03012024 **Desc: ENGRAVER FOR MARKING TOWN PROPERTY. **Inv. Date: 2/29/2024
		02/29/2024 (02/24) Period Totals and Balance	**24.86 ***	**.00 ***	**859.48**	
YTD Encumbrance .00	YTD Actual 859.48	Total 859.48	YTD Budget 7,500.00	Unexpended 6,640.52		
205-34-5431 R&M PUMPS						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**629.11**	
AP	3	HACH CO.	3,404.30			**VendorNo: 237 **Inv. No: 13895083 **Desc: PUMP REPLACEMENT **Inv. Date: 1/24/2024
AP	291	FIRST NATIONAL BANK OMAHA		42.99-		**VendorNo: 13269 **Inv. No: 02152024 **Desc: REFUNDED SHIPPING COST FOR ORDER THAT ARRIVED LATE. **Inv. Date: 2/14/2024
		02/29/2024 (02/24) Period Totals and Balance	**3,404.30 ***	**42.99- ***	**3,990.42**	
YTD Encumbrance .00	YTD Actual 3,990.42	Total 3,990.42	YTD Budget 25,000.00	Unexpended 21,009.58		

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
205-34-5432 R&M SCADA						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**.00**	
AP	52	TIMBER LINE ELECTRIC & CONTROL CORP.	1,205.00			**VendorNo: 13416 **Inv. No: 8594 **Desc: REMOTE PROGRAMMING SUPPORT **Inv. Date: 1/29/2024
		02/29/2024 (02/24) Period Totals and Balance	**1,205.00 ***	**.00 ***	**1,205.00**	

YTD Encumbrance .00 YTD Actual 1,205.00 Total 1,205.00 YTD Budget 25,000.00 Unexpended 23,795.00

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
205-34-5433 R&M Plant						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**6,312.70**	
AP	110	Williams Scotsman, INC	681.08			**VendorNo: 14119 **Inv. No: 9020024893 **Desc: RENTAL OFFICE STEEL **Inv. Date: 1/24/2024
AP	111	Williams Scotsman, INC	172.50			**VendorNo: 14119 **Inv. No: 9020036351 **Desc: MS FURINTURE PACKAGE **Inv. Date: 1/25/2024
AP	304	FIRST NATIONAL BANK OMAHA	34.51			**VendorNo: 13269 **Inv. No: 02152024 **Desc: SHEAVE TO REPAIR MAU ON HEADWORKS . **Inv. Date: 2/14/2024
AP	317	FIRST NATIONAL BANK OMAHA		45.00-		**VendorNo: 13269 **Inv. No: 02152024 **Desc: XCEL CO UTILITY INCENTIVE **Inv. Date: 2/14/2024
AP	322	FIRST NATIONAL BANK OMAHA	19.75			**VendorNo: 13269 **Inv. No: 02152024 **Desc: FITTINGS TO INSTALL BLUE WHITE PUMP INTO OUR SOLIDS POLYMER MIXING SYSTEM. **Inv. Date: 2/14/2024
AP	491	Williams Scotsman, INC	681.08			**VendorNo: 14119 **Inv. No: 9020256274 **Desc: Office Steel 20', PERSONAL PROPERTY EXPENSES, LOSS DAMAGE WAIVER **Inv. Date: 2/21/2024
AP	184	Williams Scotsman, INC	172.50			**VendorNo: 14119 **Inv. No: 9020267353 **Desc: MS FURINTURE PACKAGE **Inv. Date: 2/22/2024
AP	165	ALL AMERICAN BACKFLOW	225.00			**VendorNo: 12661 **Inv. No: 223246B **Desc: Backflow Test - 6190 NE FRONTAGE RD **Inv. Date: 2/23/2024
AP	223	GENUINE AUTOMOTIVE INC	50.00			**VendorNo: 14242 **Inv. No: 0021598 **Desc: FIRE CABINETS AND METAL WORK BENCH **Inv. Date: 2/23/2024
AP	380	FIRST NATIONAL BANK OMAHA	99.99			**VendorNo: 13269 **Inv. No: 03012024 **Desc: PRESSURE WASHER NOZZLE **Inv. Date: 2/29/2024
AP	386	FIRST NATIONAL BANK OMAHA	20.74			**VendorNo: 13269 **Inv. No: 03012024 **Desc: QUICK CONNECT TUBING FITTINGS TO REPAIR LEAKING LINE ON #3 ROBUSCHI BLOWER. **Inv. Date: 2/29/2024
		02/29/2024 (02/24) Period Totals and Balance	**2,157.15 ***	**45.00- ***	**8,424.85**	

YTD Encumbrance .00 YTD Actual 8,424.85 Total 8,424.85 YTD Budget 65,000.00 Unexpended 56,575.15

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
205-34-5434 R&M Collections						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**5,737.63**	
AP	10	UNCC	38.70			**VendorNo: 547 **Inv. No: 224011451 **Desc: RTL TRANSMISSIONS **Inv. Date: 1/31/2024
AP	302	FIRST NATIONAL BANK OMAHA	74.39			**VendorNo: 13269 **Inv. No: 02152024 **Desc: ORGANIZATION MATERIAL FOR THE VPLS **Inv. Date: 2/14/2024
AP	305	FIRST NATIONAL BANK OMAHA	10.98			**VendorNo: 13269 **Inv. No: 02152024 **Desc: HOOK FOR THE VPLS **Inv. Date: 2/14/2024
AP	198	UNCC	37.41			**VendorNo: 547 **Inv. No: 224021456 **Desc: TRANSMISSIONS **Inv. Date: 2/29/2024
AP	366	FIRST NATIONAL BANK OMAHA	69.88			**VendorNo: 13269 **Inv. No: 03012024 **Desc: FITTINGS FOR THE VPLS **Inv. Date: 2/29/2024
		02/29/2024 (02/24) Period Totals and Balance	**231.36 ***	**.00 ***	**5,968.99**	

YTD Encumbrance .00 YTD Actual 5,968.99 Total 5,968.99 YTD Budget 15,000.00 Unexpended 9,031.01

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
205-34-5440 Sludge Disposal						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**1,368.00**	
AP	78	MCDONALD FARMS ENTERPRISES	1,368.00			**VendorNo: 13760 **Inv. No: 0102340-IN **Desc: ROLLOFF DEMO 30 CU YD AND FUEL ROLL OFF (FUEL SURCHARGE) **Inv. Date: 1/31/2024
AP	79	MCDONALD FARMS ENTERPRISES	684.00			**VendorNo: 13760 **Inv. No: 0102478-IN **Desc: ROLLOFF DEMO 30 CU YD AND FUEL ROLL OFF (FUEL SURCHARGE) **Inv. Date: 1/31/2024
AP	147	MCDONALD FARMS ENTERPRISES	684.00			**VendorNo: 13760 **Inv. No: 0102789-IN **Desc: ROLLOFF DEMO 30 CU YD AND FUEL ROLL OFF (FUEL SURCHARGE) **Inv. Date: 2/13/2024
AP	148	MCDONALD FARMS ENTERPRISES	684.00			**VendorNo: 13760 **Inv. No: 0103029-IN **Desc: ROLLOFF DEMO 30 CU YD AND FUEL ROLL OFF (FUEL SURCHARGE) **Inv. Date: 2/16/2024
AP	149	MCDONALD FARMS ENTERPRISES	684.00			**VendorNo: 13760 **Inv. No: 0103059-IN **Desc: ROLLOFF DEMO 30 CU YD AND FUEL ROLL OFF (FUEL SURCHARGE) **Inv. Date: 2/16/2024
AP	150	MCDONALD FARMS ENTERPRISES	684.00			**VendorNo: 13760 **Inv. No: 0103202-IN **Desc: ROLLOFF DEMO 30 CU YD AND FUEL ROLL OFF (FUEL SURCHARGE) **Inv. Date: 2/16/2024
AP	151	MCDONALD FARMS ENTERPRISES	684.00			**VendorNo: 13760 **Inv. No: 0103563-IN **Desc: ROLLOFF DEMO 30 CU YD AND FUEL ROLL OFF (FUEL SURCHARGE) **Inv. Date: 2/19/2024
AP	488	MCDONALD FARMS ENTERPRISES	684.00			**VendorNo: 13760 **Inv. No: 0104346-IN **Desc: ROLLOFF DEMO 30 CU YD AND FUEL ROLL OFF (FUEL SURCHARGE) **Inv. Date: 2/29/2024
AP	489	MCDONALD FARMS ENTERPRISES	684.00			**VendorNo: 13760 **Inv. No: 0104525-IN **Desc: ROLLOFF DEMO 30 CU YD AND FUEL ROLL OFF (FUEL SURCHARGE) **Inv. Date: 2/29/2024
		02/29/2024 (02/24) Period Totals and Balance	**6,840.00 ***	**.00 ***	**8,208.00**	

YTD Encumbrance .00 YTD Actual 8,208.00 Total 8,208.00 YTD Budget 55,000.00 Unexpended 46,792.00

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
205-34-5554 Sewer Testing						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**1,454.60**	
AP	70	E-470	32.20			**VendorNo: 13624 **Inv. No: 02152024 **Desc: TOLL TRANSACTION **Inv. Date: 1/24/2024
AP	58	COLORADO ANALYTICAL LABORATORY	302.00			**VendorNo: 13448 **Inv. No: 240122019 **Desc: WASTEWATER LABS **Inv. Date: 1/29/2024
AP	60	COLORADO ANALYTICAL LABORATORY	27.00			**VendorNo: 13448 **Inv. No: 240129025 **Desc: WASTEWATER E COLI **Inv. Date: 1/30/2024
AP	59	COLORADO ANALYTICAL LABORATORY	302.00			**VendorNo: 13448 **Inv. No: 240129017 **Desc: WWTP AMMONIA NITROGEN, BOD-5 **Inv. Date: 2/6/2024
AP	61	COLORADO ANALYTICAL LABORATORY	27.00			**VendorNo: 13448 **Inv. No: 240205003 **Desc: WASTEWATER E-COLI **Inv. Date: 2/6/2024
AP	62	COLORADO ANALYTICAL LABORATORY	27.00			**VendorNo: 13448 **Inv. No: 2402152011 **Desc: WWTP E-COLI **Inv. Date: 2/13/2024
AP	142	COLORADO ANALYTICAL LABORATORY	339.00			**VendorNo: 13448 **Inv. No: 240205008 **Desc: TESTING WASTE WATER WWTP **Inv. Date: 2/15/2024
AP	143	COLORADO ANALYTICAL LABORATORY	575.00			**VendorNo: 13448 **Inv. No: 240207064 **Desc: TESTING WWTP SLUDGE **Inv. Date: 2/20/2024
AP	145	COLORADO ANALYTICAL LABORATORY	27.00			**VendorNo: 13448 **Inv. No: 240220006 **Desc: TESTING WASTWATER WWTP **Inv. Date: 2/21/2024
AP	211	E-470	23.00			**VendorNo: 13624 **Inv. No: 2090063781 **Desc: TOLL TRANSACTION **Inv. Date: 2/26/2024
AP	170	COLORADO ANALYTICAL LABORATORY	302.00			**VendorNo: 13448 **Inv. No: 240220010 **Desc: WWTP WATER TESTING **Inv. Date: 2/27/2024
AP	171	COLORADO ANALYTICAL LABORATORY	27.00			**VendorNo: 13448 **Inv. No: 240226013 **Desc: WASTEWATER E-COLI TESTING **Inv. Date: 2/27/2024
AP	208	COLORADO ANALYTICAL LABORATORY	302.00			**VendorNo: 13448 **Inv. No: 240226014 **Desc: WASTEWATER TESTING **Inv. Date: 3/4/2024
		02/29/2024 (02/24) Period Totals and Balance	**2,312.20 ***	**.00 ***	**3,766.80**	

YTD Encumbrance .00 YTD Actual 3,766.80 Total 3,766.80 YTD Budget 45,000.00 Unexpended 41,233.20

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
205-34-5941 Safety & First Aid Kits						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**79.42**	
AP	75	CINTAS	155.92			**VendorNo: 13681 **Inv. No: 5196963792 **Desc: WTP SERVICE ACKNOWLEDGMENT-OFFICE, BY CABINET AND OTHER **Inv. Date: 2/8/2024
		02/29/2024 (02/24) Period Totals and Balance	**155.92 ***	**.00 ***	**235.34**	

YTD Encumbrance .00 YTD Actual 235.34 Total 235.34 YTD Budget 3,000.00 Unexpended 2,764.66

	Debit	Credit	Proof
Number of transactions: 70 Number of accounts: 17			
Total SEWER FUND:	92,374.89	87.99-	92,286.90

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
207-34-5321 Utility Billing Printing Serv.						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**697.00**	
AP	231	UNITED MAILING	601.55			**VendorNo: 13795 **Inv. No: 20607.1 **Desc: CREATING POSTAL CERTIFICATIONS, PRINTING OF BILLS AND POSTAGE **Inv. Date: 2/5/2024
AP	433	UNITED MAILING	2,351.40			**VendorNo: 13795 **Inv. No: 20674 **Desc: PRINTING LETTERS, POSTAL CERTIFICATIONS, BINDERY **Inv. Date: 3/7/2024
		02/29/2024 (02/24) Period Totals and Balance	**2,952.95 ***	**.00 ***	**3,649.95**	

YTD Encumbrance .00 YTD Actual 3,649.95 Total 3,649.95 YTD Budget 5,228.00 Unexpended 1,578.05

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
207-34-5341 Electricity						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**34.05**	
AP	449	POUDRE VALLEY REA	40.60			**VendorNo: 433 **Inv. No: FEB 2024 ACH **Desc: 3500 GW Bush Ave **Inv. Date: 2/8/2024
		02/29/2024 (02/24) Period Totals and Balance	**40.60 ***	**.00 ***	**74.65**	

YTD Encumbrance .00 YTD Actual 74.65 Total 74.65 YTD Budget 750.00 Unexpended 675.35

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
207-34-5522 Authority Utilities Payments						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**.00**	
AP	168	BOXELDER BASIN REGIONAL STORMWATER AUT	891.00			**VendorNo: 13190 **Inv. No: 02292024 **Desc: Stormwater Commercial **Inv. Date: 2/15/2024
		02/29/2024 (02/24) Period Totals and Balance	**891.00 ***	**.00 ***	**891.00**	

YTD Encumbrance .00 YTD Actual 891.00 Total 891.00 YTD Budget 411,468.00 Unexpended 410,577.00

	Debit	Credit	Proof
Number of transactions: 4 Number of accounts: 3			
Total DRAINAGE FUND:	3,884.55	.00	3,884.55

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
210-34-5100 Wages & Salaries						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**17,243.51**	
PC	20	PAYROLL TRANS FOR 2/9/2024 PAY PERIOD	8,767.56			
PC	48	PAYROLL TRANS FOR 2/23/2024 PAY PERIOD	8,918.28			
		02/29/2024 (02/24) Period Totals and Balance	**17,685.84 ***	**.00 ***	**34,929.35**	
YTD Encumbrance .00 YTD Actual 34,929.35 Total 34,929.35 YTD Budget 269,764.28 Unexpended 234,834.93						
210-34-5101 Seasonals						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**979.27**	
PC	27	PAYROLL TRANS FOR 2/9/2024 PAY PERIOD	1,419.82			
PC	56	PAYROLL TRANS FOR 2/23/2024 PAY PERIOD	1,242.68			
		02/29/2024 (02/24) Period Totals and Balance	**2,662.50 ***	**.00 ***	**3,641.77**	
YTD Encumbrance .00 YTD Actual 3,641.77 Total 3,641.77 YTD Budget .00 Unexpended 3,641.77-						
210-34-5102 Benefits						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**5,701.46**	
PB	17	PAYROLL TRANS FOR 2/9/2024 PAY PERIOD	2,982.62			
PB	39	PAYROLL TRANS FOR 2/23/2024 PAY PERIOD	2,994.37			
		02/29/2024 (02/24) Period Totals and Balance	**5,976.99 ***	**.00 ***	**11,678.45**	
YTD Encumbrance .00 YTD Actual 11,678.45 Total 11,678.45 YTD Budget 54,485.21 Unexpended 42,806.76						
210-34-5111 Vandalism						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**.00**	
AP	237	FIRST NATIONAL BANK OMAHA	53.48			**VendorNo: 13269 **Inv. No: 02152024 **Desc: PAINT TO COVER UP VANDALISM **Inv. Date: 2/14/2024
		02/29/2024 (02/24) Period Totals and Balance	**53.48 ***	**.00 ***	**53.48**	
YTD Encumbrance .00 YTD Actual 53.48 Total 53.48 YTD Budget 1,000.00 Unexpended 946.52						

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
210-34-5233 R&M- Machinery & Equip. Parts						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**3,068.72**	
AP	46	AMAZON	1,299.99			**VendorNo: 13266 **Inv. No: 1FGK-W6W9-1NDD **Desc: PARKS AND REC TRACTOR CAB HARD TOP ENCLOUSURE **Inv. Date: 1/29/2024
AP	37	NAPA AUTO PARTS	58.88			**VendorNo: 12953 **Inv. No: 185658 **Desc: BLOWER MOTOR RELAY **Inv. Date: 2/7/2024
AP	26	DYNAMIC IMAGE	350.00			**VendorNo: 12692 **Inv. No: INV-2072 **Desc: LOGOS AND DECALS FOR WORK TRUCKS **Inv. Date: 2/12/2024
AP	96	DYNAMIC FLOOR CARE	350.00			**VendorNo: 13938 **Inv. No: INV-2072 **Desc: PW TRUCKS LOGOS AND NUMBERS **Inv. Date: 2/12/2024
AP	326	FIRST NATIONAL BANK OMAHA	137.38			**VendorNo: 13269 **Inv. No: 02152024 **Desc: SPLIT - GPS FLEET MONITORING (25%) **Inv. Date: 2/14/2024
AP	133	AMAZON	179.10			**VendorNo: 13266 **Inv. No: 1MD4-P9RR-3XRF **Desc: RUNNING BOARDS PARKS NEW TRUCK **Inv. Date: 2/15/2024
AP	490	C & W TRUCK AND TRAILER PARTS	130.85			**VendorNo: 14048 **Inv. No: 01NV054058 **Desc: RECTANGULAR MULTI-MOUNT AMBER **Inv. Date: 2/20/2024
AP	377	FIRST NATIONAL BANK OMAHA	23.99			**VendorNo: 13269 **Inv. No: 03012024 **Desc: PART FOR PARKS EQUIPMENT **Inv. Date: 2/29/2024
AP	384	FIRST NATIONAL BANK OMAHA	51.98			**VendorNo: 13269 **Inv. No: 03012024 **Desc: HEATERS FOR SNOW EQUIPMENT **Inv. Date: 2/29/2024
AP	394	FIRST NATIONAL BANK OMAHA	1,509.97			**VendorNo: 13269 **Inv. No: 03012024 **Desc: TOPPER FOR 6 WHEEL GATOR FOR SNOW REMOVAL **Inv. Date: 2/29/2024
		02/29/2024 (02/24) Period Totals and Balance	**4,092.14 ***	**.00 ***	**7,160.86**	

YTD Encumbrance .00 YTD Actual 7,160.86 Total 7,160.86 YTD Budget 18,500.00 Unexpended 11,339.14

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
210-34-5241 Shop Supplies						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**.00**	
AP	313	FIRST NATIONAL BANK OMAHA	21.94			**VendorNo: 13269 **Inv. No: 02152024 **Desc: HEAVY DUTY HAND SOAP FOR PARKS AND REC **Inv. Date: 2/14/2024
		02/29/2024 (02/24) Period Totals and Balance	**21.94 ***	**.00 ***	**21.94**	

YTD Encumbrance .00 YTD Actual 21.94 Total 21.94 YTD Budget 2,300.00 Unexpended 2,278.06

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
210-34-5252 Tree Replacement & Trimming						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**144.00**	
AP	106	THE F.A. BARTLETT TREE EXPERT CO.	965.00			**VendorNo: 14102 **Inv. No: 41528548-0 **Desc: TREATMENT FOR TREES **Inv. Date: 2/8/2024
		02/29/2024 (02/24) Period Totals and Balance	**965.00 ***	**.00 ***	**1,109.00**	

YTD Encumbrance .00 YTD Actual 1,109.00 Total 1,109.00 YTD Budget 36,000.00 Unexpended 34,891.00

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
210-34-5254 Parks Playground & General R&M						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**1,873.22**	
AP	254	FIRST NATIONAL BANK OMAHA	13.98			**VendorNo: 13269 **Inv. No: 02152024 **Desc: SPRAY PAINT FOR DOG WASTE STATIONS **Inv. Date: 2/14/2024
AP	283	FIRST NATIONAL BANK OMAHA	26.96			**VendorNo: 13269 **Inv. No: 02152024 **Desc: SPRAY PAINT FOR DOG WASTE STATIONS **Inv. Date: 2/14/2024
AP	297	FIRST NATIONAL BANK OMAHA	321.62			**VendorNo: 13269 **Inv. No: 02152024 **Desc: FENCE STAIN - WINICK, WELLVILLE, PARK MEADOWS, WCP **Inv. Date: 2/14/2024
AP	354	FIRST NATIONAL BANK OMAHA	66.10			**VendorNo: 13269 **Inv. No: 03012024 **Desc: PAINT SUPPLIES FOR PAVILLIONS **Inv. Date: 2/29/2024
AP	395	FIRST NATIONAL BANK OMAHA	389.82			**VendorNo: 13269 **Inv. No: 03012024 **Desc: BATHROOM SOAP DISPENSERS AND BABY CHANGING STATIONS FOR BATHROOMS **Inv. Date: 2/29/2024
AP	396	FIRST NATIONAL BANK OMAHA	58.72			**VendorNo: 13269 **Inv. No: 03012024 **Desc: HAND SOAP FILLER FOR PARKS BATHROOMS **Inv. Date: 2/29/2024
AP	403	FIRST NATIONAL BANK OMAHA	9.99			**VendorNo: 13269 **Inv. No: 03012024 **Desc: ROLLERS FOR PAINTING **Inv. Date: 2/29/2024
AP	411	FIRST NATIONAL BANK OMAHA	9.99			**VendorNo: 13269 **Inv. No: 03012024 **Desc: ROLLERS FOR PAINTING **Inv. Date: 2/29/2024
		02/29/2024 (02/24) Period Totals and Balance	**897.18 ***	**.00 ***	**2,770.40**	

YTD Encumbrance .00 YTD Actual 2,770.40 Total 2,770.40 YTD Budget 35,000.00 Unexpended 32,229.60

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
210-34-5341 Irrigation Electricity						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**158.19**	
AP	460	XCEL ENERGY	12.69			**VendorNo: 439 **Inv. No: FEB 2024 ACH **Desc: 3705 Ronald Reagan **Inv. Date: 2/7/2024
AP	448	POUDRE VALLEY REA	24.78			**VendorNo: 433 **Inv. No: FEB 2024 ACH **Desc: Wellington Jr. High **Inv. Date: 2/8/2024
AP	140	BUFFALO CREEK SUBDIVISION AT WELLINGTON	85.45			**VendorNo: 13382 **Inv. No: 1090348654 **Desc: BUFFALO CAREEK HOA-PUMP HOUSE ELECTRIC **Inv. Date: 2/15/2024
		02/29/2024 (02/24) Period Totals and Balance	**122.92 ***	**.00 ***	**281.11**	

YTD Encumbrance .00 YTD Actual 281.11 Total 281.11 YTD Budget 8,900.00 Unexpended 8,618.89

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
210-34-5356 Professional Services						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**.00**	
AP	495	COUNTY OF LARIMER	981.55			**VendorNo: 14245 **Inv. No: 2024-0006 **Desc: SPLIT FOR RRC'S CONTRACT FOR PARKS AND REC **Inv. Date: 2/5/2024
		02/29/2024 (02/24) Period Totals and Balance	**981.55 ***	**.00 ***	**981.55**	

YTD Encumbrance .00 YTD Actual 981.55 Total 981.55 YTD Budget 3,500.00 Unexpended 2,518.45

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
210-34-5365 Toilet Rental						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**.00**	
AP	103	REPUBLIC SERVICES INC.	1,717.91			**VendorNo: 14098 **Inv. No: 0642-0000820307 **Desc: TRASH & RECYCLING PARKS **Inv. Date: 1/31/2024
AP	438	REPUBLIC SERVICES INC.	1,736.82			**VendorNo: 14098 **Inv. No: 0642-000848691 **Desc: TRASH & RECYCLING **Inv. Date: 2/29/2024
		02/29/2024 (02/24) Period Totals and Balance	**3,454.73 ***	**.00 ***	**3,454.73**	

YTD Encumbrance .00 YTD Actual 3,454.73 Total 3,454.73 YTD Budget 20,000.00 Unexpended 16,545.27

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
210-34-5370 Safety Workwear & Equipment						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**154.70**	
AP	269	FIRST NATIONAL BANK OMAHA	79.00			**VendorNo: 13269 **Inv. No: 02152024 **Desc: WORK SAFETY SHOES FOR STAFF **Inv. Date: 2/14/2024
AP	344	FIRST NATIONAL BANK OMAHA	151.98			**VendorNo: 13269 **Inv. No: 03012024 **Desc: SAFETY EAR PROTECTION AND VESTS **Inv. Date: 2/29/2024
AP	368	FIRST NATIONAL BANK OMAHA	18.99			**VendorNo: 13269 **Inv. No: 03012024 **Desc: SAFETY VEST FOR NEW STAFF **Inv. Date: 2/29/2024
		02/29/2024 (02/24) Period Totals and Balance	**249.97 ***	**.00 ***	**404.67**	

YTD Encumbrance .00 YTD Actual 404.67 Total 404.67 YTD Budget 1,600.00 Unexpended 1,195.33

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
210-34-5941 Safety Supplies & Equipment						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**7.15**	
JE	4	Entry to reclass mis-coding	7.15			
		02/29/2024 (02/24) Period Totals and Balance	**7.15 ***	**.00 ***	**14.30**	

YTD Encumbrance .00 YTD Actual 14.30 Total 14.30 YTD Budget 10,000.00 Unexpended 9,985.70

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
210-51-5100 Wages & Salaries						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**17,455.55**	
PC	11	PAYROLL TRANS FOR 2/9/2024 PAY PERIOD	8,858.37			
PC	39	PAYROLL TRANS FOR 2/23/2024 PAY PERIOD	8,818.32			
		02/29/2024 (02/24) Period Totals and Balance	**17,676.69 ***	**.00 ***	**35,132.24**	

YTD Encumbrance .00 YTD Actual 35,132.24 Total 35,132.24 YTD Budget 241,941.52 Unexpended 206,809.28

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
210-51-5101 Seasonals						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**4,456.97**	
PC	23	PAYROLL TRANS FOR 2/9/2024 PAY PERIOD	2,337.05			
PC	51	PAYROLL TRANS FOR 2/23/2024 PAY PERIOD	1,656.77			
		02/29/2024 (02/24) Period Totals and Balance	**3,993.82 ***	**.00 ***	**8,450.79**	

YTD Encumbrance .00 YTD Actual 8,450.79 Total 8,450.79 YTD Budget 91,000.00 Unexpended 82,549.21

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
210-51-5102 Benefits						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**6,252.11**	
PB	12	PAYROLL TRANS FOR 2/9/2024 PAY PERIOD	3,362.45			
PB	34	PAYROLL TRANS FOR 2/23/2024 PAY PERIOD	3,282.60			
		02/29/2024 (02/24) Period Totals and Balance	**6,645.05 ***	**.00 ***	**12,897.16**	

YTD Encumbrance .00 YTD Actual 12,897.16 Total 12,897.16 YTD Budget 62,038.61 Unexpended 49,141.45

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
210-51-5135 Youth Sports Apparel						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**.00**	
AP	176	CHALLENGER TEAMWEAR LLC	4,088.56			**VendorNo: 13693 **Inv. No: 1218215-IN **Desc: FLUX SS REVERSIBLE JERSEYS **Inv. Date: 2/22/2024
		02/29/2024 (02/24) Period Totals and Balance	**4,088.56 ***	**.00 ***	**4,088.56**	

YTD Encumbrance .00 YTD Actual 4,088.56 Total 4,088.56 YTD Budget 5,100.00 Unexpended 1,011.44

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
210-51-5144 Youth Baseball						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**61.91**	
AP	204	PROTECT YOUTH SPORTS	36.80			**VendorNo: 13200 **Inv. No: 1144720 **Desc: statewide criminal background checks **Inv. Date: 2/29/2024
		02/29/2024 (02/24) Period Totals and Balance	**36.80 ***	**.00 ***	**98.71**	

YTD Encumbrance .00 YTD Actual 98.71 Total 98.71 YTD Budget 12,850.00 Unexpended 12,751.29

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
210-51-5148 Youth Volleyball						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**.00**	
AP	39	PROTECT YOUTH SPORTS	36.80			**VendorNo: 13200 **Inv. No: 1136032 **Desc: statewide criminal background checks **Inv. Date: 1/31/2024
AP	303	FIRST NATIONAL BANK OMAHA	20.00			**VendorNo: 13269 **Inv. No: 02152024 **Desc: COACH TRAINING **Inv. Date: 2/14/2024
AP	315	FIRST NATIONAL BANK OMAHA	36.69			**VendorNo: 13269 **Inv. No: 02152024 **Desc: DOORBELLS FOR GYM PARTICIPANTS **Inv. Date: 2/14/2024
		02/29/2024 (02/24) Period Totals and Balance	**93.49 ***	**.00 ***	**93.49**	

YTD Encumbrance .00 YTD Actual 93.49 Total 93.49 YTD Budget 1,800.00 Unexpended 1,706.51

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
210-51-5162 Adult Softball						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**634.70**	
AP	260	FIRST NATIONAL BANK OMAHA	99.98			**VendorNo: 13269 **Inv. No: 02152024 **Desc: DODGEBALLS FOR PLAY **Inv. Date: 2/14/2024
		02/29/2024 (02/24) Period Totals and Balance	**99.98 ***	**.00 ***	**734.68**	

YTD Encumbrance .00 YTD Actual 734.68 Total 734.68 YTD Budget 5,950.00 Unexpended 5,215.32

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
210-51-5165 NCSO Referees Admin Fee						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**625.00**	
AP	69	NORTHERN COLORADO SPORTS OFFICIALS	625.00			**VendorNo: 13528 **Inv. No: 11149 **Desc: SCHEDULING/ADMINSTRIATION FEBRUARY 2024 **Inv. Date: 1/30/2024
AP	173	NORTHERN COLORADO SPORTS OFFICIALS	625.00			**VendorNo: 13528 **Inv. No: 11314 **Desc: SCHEDULING/ADMINSTRATION-MARCH **Inv. Date: 2/27/2024
		02/29/2024 (02/24) Period Totals and Balance	**1,250.00 ***	**.00 ***	**1,875.00**	

YTD Encumbrance .00 YTD Actual 1,875.00 Total 1,875.00 YTD Budget 8,000.00 Unexpended 6,125.00

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
210-51-5166 Instructor/Official Fees						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**425.00**	
AP	66	NORTHERN COLORADO SPORTS OFFICIALS	215.00			**VendorNo: 13528 **Inv. No: 10482 **Desc: VOLLEYBALL GAME FEE 1/26-1/27-2024 **Inv. Date: 1/29/2024
AP	67	NORTHERN COLORADO SPORTS OFFICIALS	215.00			**VendorNo: 13528 **Inv. No: 10524 **Desc: GAME FEE VOLLEYBALL-FEB 2-3 2024 **Inv. Date: 2/5/2024
AP	68	NORTHERN COLORADO SPORTS OFFICIALS	245.00			**VendorNo: 13528 **Inv. No: 10568 **Desc: VOLLEYBALL 2/9/2024-2/10/2024 **Inv. Date: 2/12/2024
AP	146	NORTHERN COLORADO SPORTS OFFICIALS	215.00			**VendorNo: 13528 **Inv. No: 10608 **Desc: VOLLEYBALL GAME FEE 2/16-2/17/2024 **Inv. Date: 2/19/2024
AP	172	NORTHERN COLORADO SPORTS OFFICIALS	125.00			**VendorNo: 13528 **Inv. No: 10642 **Desc: VOLLEYBALL GAME FEE 2/24/2024 **Inv. Date: 2/26/2024
		02/29/2024 (02/24) Period Totals and Balance	**1,015.00 ***	**.00 ***	**1,440.00**	

YTD Encumbrance .00 YTD Actual 1,440.00 Total 1,440.00 YTD Budget 32,000.00 Unexpended 30,560.00

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
210-51-5168 Computer Equip./Software						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**.00**	
AP	232	AMILIA TECHNOLOGIES USA INC.	649.99			**VendorNo: 14077 **Inv. No: 1552929 **Desc: For Jan Services **Inv. Date: 1/31/2024
AP	255	FIRST NATIONAL BANK OMAHA	539.96			**VendorNo: 13269 **Inv. No: 02152024 **Desc: NEW MONITORS TO REPLACE OLD STAFF MONITORS **Inv. Date: 2/14/2024
		02/29/2024 (02/24) Period Totals and Balance	**1,189.95 ***	**.00 ***	**1,189.95**	

YTD Encumbrance .00 YTD Actual 1,189.95 Total 1,189.95 YTD Budget 21,000.00 Unexpended 19,810.05

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
210-51-5181 Rec. Prog. Supplies/Exp.						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**4,743.28**	
AP	293	FIRST NATIONAL BANK OMAHA	1.86			**VendorNo: 13269 **Inv. No: 02152024 **Desc: PAINT FOR EVENT **Inv. Date: 2/14/2024
AP	327	FIRST NATIONAL BANK OMAHA	64.11			**VendorNo: 13269 **Inv. No: 02152024 **Desc: ART SUPPLIES FOR NIGHT BEYOND LIMITS **Inv. Date: 2/14/2024
AP	357	FIRST NATIONAL BANK OMAHA	44.96			**VendorNo: 13269 **Inv. No: 03012024 **Desc: EVENT/EMERGENCY BACKPACK EQUIPMENT **Inv. Date: 2/29/2024
AP	364	FIRST NATIONAL BANK OMAHA	15.51			**VendorNo: 13269 **Inv. No: 03012024 **Desc: HEAD LAMPS FOR STAFF BACKPACK **Inv. Date: 2/29/2024
		02/29/2024 (02/24) Period Totals and Balance	**126.44 ***	**.00 ***	**4,869.72**	

YTD Encumbrance .00 YTD Actual 4,869.72 Total 4,869.72 YTD Budget 16,000.00 Unexpended 11,130.28

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
210-51-5185 Ball Field/Cage Electricity						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**573.30**	
AP	456	XCEL ENERGY	565.75			**VendorNo: 439 **Inv. No: FEB 2024 ACH **Desc: BATTING CAGE ELECTRICITY **Inv. Date: 2/7/2024
		02/29/2024 (02/24) Period Totals and Balance	**565.75 ***	**.00 ***	**1,139.05**	

YTD Encumbrance .00 YTD Actual 1,139.05 Total 1,139.05 YTD Budget 15,000.00 Unexpended 13,860.95

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
210-51-5190 Yoga Classes						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**.00**	
AP	294	FIRST NATIONAL BANK OMAHA	99.00			**VendorNo: 13269 **Inv. No: 02152024 **Desc: FLOOR CLEANING TOOL FOR YOGA **Inv. Date: 2/14/2024
AP	425	FIRST NATIONAL BANK OMAHA	27.36			**VendorNo: 13269 **Inv. No: 03012024 **Desc: FLOOR CLEANER FOR YOGA **Inv. Date: 2/29/2024
		02/29/2024 (02/24) Period Totals and Balance	**126.36 ***	**.00 ***	**126.36**	

YTD Encumbrance .00 YTD Actual 126.36 Total 126.36 YTD Budget 500.00 Unexpended 373.64

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
210-51-5223 Operating Supplies						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**166.47**	
AP	310	FIRST NATIONAL BANK OMAHA	7.79			**VendorNo: 13269 **Inv. No: 02152024 **Desc: LIGHT OUTLET FOR OFFICE **Inv. Date: 2/14/2024
AP	370	FIRST NATIONAL BANK OMAHA	216.99			**VendorNo: 13269 **Inv. No: 03012024 **Desc: BASIC TOOLS FOR EVENT BACKPACK, MULTI TOO, WRENCH, CHARGING CABLE, BACKPACK, FIRST AID KIT, BATTERY PACK, SMALL TOOL SET, AND PENCIL BAG **Inv. Date: 2/29/2024
AP	374	FIRST NATIONAL BANK OMAHA	235.93			**VendorNo: 13269 **Inv. No: 03012024 **Desc: NEW CHAIRS FOR STAFF AT SPORTS AND EVENTS **Inv. Date: 2/29/2024
		02/29/2024 (02/24) Period Totals and Balance	**460.71 ***	**.00 ***	**627.18**	

YTD Encumbrance .00 YTD Actual 627.18 Total 627.18 YTD Budget 3,100.00 Unexpended 2,472.82

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
210-51-5335 Dues & Subscriptions						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**700.00**	
AP	71	COLORADO PARKS & RECREATION ASSOCIATION	945.00			**VendorNo: 13670 **Inv. No: 2707 **Desc: ANNUAL PROFESSIONAL ORANIZATION **Inv. Date: 2/1/2024
AP	300	FIRST NATIONAL BANK OMAHA	945.00			**VendorNo: 13269 **Inv. No: 02152024 **Desc: CPRA ANNUAL MEMBERSHIP/SUBSCRIPTION **Inv. Date: 2/14/2024
		02/29/2024 (02/24) Period Totals and Balance	**1,890.00 ***	**.00 ***	**2,590.00**	

YTD Encumbrance .00 YTD Actual 2,590.00 Total 2,590.00 YTD Budget 1,800.00 Unexpended 790.00-

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
210-51-5372 Staff Uniforms						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**814.12**	
AP	397	FIRST NATIONAL BANK OMAHA	277.57			**VendorNo: 13269 **Inv. No: 03012024 **Desc: PATCHES FOR STAFF CLOTHING **Inv. Date: 2/29/2024
		02/29/2024 (02/24) Period Totals and Balance	**277.57 ***	**.00 ***	**1,091.69**	

YTD Encumbrance .00 YTD Actual 1,091.69 Total 1,091.69 YTD Budget 2,750.00 Unexpended 1,658.31

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
210-51-5392 Gym Rental						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**1,704.00**	
AP	482	POUDRE SCHOOL DISTRICT	2,535.00			**VendorNo: 12497 **Inv. No: AR951028 **Desc: RENTAL EYESTONE ELEM **Inv. Date: 2/1/2024
		02/29/2024 (02/24) Period Totals and Balance	**2,535.00 ***	**.00 ***	**4,239.00**	

YTD Encumbrance .00 YTD Actual 4,239.00 Total 4,239.00 YTD Budget 15,000.00 Unexpended 10,761.00

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
210-51-5401 Marketing Services						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**148.18**	
AP	91	TROPHY CREATIVE LLC	55.00			**VendorNo: 13856 **Inv. No: 40396 **Desc: NAME TAGS - **Inv. Date: 1/24/2024
AP	301	FIRST NATIONAL BANK OMAHA	121.94			**VendorNo: 13269 **Inv. No: 02152024 **Desc: TABLES AND LIGHTS FOR EVENTS **Inv. Date: 2/14/2024
		02/29/2024 (02/24) Period Totals and Balance	**176.94 ***	**.00 ***	**325.12**	

YTD Encumbrance .00 YTD Actual 325.12 Total 325.12 YTD Budget 15,000.00 Unexpended 14,674.88

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
210-90-5630 WCP - Principal						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**21,408.72**	
AP	30	FIRST NATIONAL BANK	21,449.94			**VendorNo: 12896 **Inv. No: 02012024 **Desc: Park Loan Payment **Inv. Date: 2/1/2024
		02/29/2024 (02/24) Period Totals and Balance	**21,449.94 ***	**.00 ***	**42,858.66**	

YTD Encumbrance .00 YTD Actual 42,858.66 Total 42,858.66 YTD Budget .00 Unexpended 42,858.66-

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
210-90-5632 WCP - Interest						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**1,046.27**	
AP	29	FIRST NATIONAL BANK	1,005.05			**VendorNo: 12896 **Inv. No: 02012024 **Desc: Park Loan Interest Payment **Inv. Date: 2/1/2024
		02/29/2024 (02/24) Period Totals and Balance	**1,005.05 ***	**.00 ***	**2,051.32**	

YTD Encumbrance .00 YTD Actual 2,051.32 Total 2,051.32 YTD Budget .00 Unexpended 2,051.32-

	Debit	Credit	Proof
Number of transactions: 76 Number of accounts: 33			
Total PARK FUND:	101,874.49	.00	101,874.49

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
211-80-4010 Water Plant Expansion Construc						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**51,710.46**	
AP	65	CTL THOMPSON, INC.	4,589.00			**VendorNo: 13460 **Inv. No: 693334 **Desc: TESTING SERVICES FOR WATER TREATMENT PLANT EXPANSION **Inv. Date: 1/31/2024
AP	63	SOILOGIC, INC.	300.00			**VendorNo: 13450 **Inv. No: 120329 **Desc: WATER PLAN EXPANSION CONSTRUCTION **Inv. Date: 2/2/2024
AP	210	CTL THOMPSON, INC.	7,617.00			**VendorNo: 13460 **Inv. No: 696436 **Desc: TESTING SERVICES FOR WATER TREATMENT PLANT EXPANSION **Inv. Date: 2/29/2024
AP	502	JACOBS ENGINEERING GROUP INC	41,643.25			**VendorNo: 13846 **Inv. No: NO .036 **Desc: WTP EXPANSION- ENGINEERING DESIGN AND CONSTRUCTION **Inv. Date: 3/11/2024
		02/29/2024 (02/24) Period Totals and Balance	**54,149.25 ***	**.00 ***	**105,859.71**	

YTD Encumbrance .00 YTD Actual 105,859.71 Total 105,859.71 YTD Budget 15,109,347.00 Unexpended 15,003,487.29

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
211-80-4054 Tract F						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**.00**	
AP	27	WHITE CAP	985.59			**VendorNo: 12739 **Inv. No: 57427499 **Desc: F TRACT **Inv. Date: 1/31/2024
		02/29/2024 (02/24) Period Totals and Balance	**985.59 ***	**.00 ***	**985.59**	

YTD Encumbrance .00 YTD Actual 985.59 Total 985.59 YTD Budget 75,000.00 Unexpended 74,014.41

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
211-80-4061 WWTP Expansion Design						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**.00**	
AP	87	JACOBS ENGINEERING GROUP INC	57,485.50			**VendorNo: 13846 **Inv. No: PAY REQUEST NO.46 **Desc: WWTP EXPANSION DESIGN AND CONSTRUCTION SERVICES **Inv. Date: 1/26/2024
		02/29/2024 (02/24) Period Totals and Balance	**57,485.50 ***	**.00 ***	**57,485.50**	

YTD Encumbrance .00 YTD Actual 57,485.50 Total 57,485.50 YTD Budget 944,326.00 Unexpended 886,840.50

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
211-80-4065 B-Dams Improvement						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**.00**	
AP	83	LARIMER COUNTY ENGINEERING	20,000.00			**VendorNo: 13833 **Inv. No: PAY REQUEST NO.001 **Desc: B DAM GAGE MONITORING SYSTEM **Inv. Date: 2/8/2024
		02/29/2024 (02/24) Period Totals and Balance	**20,000.00 ***	**.00 ***	**20,000.00**	

YTD Encumbrance .00 YTD Actual 20,000.00 Total 20,000.00 YTD Budget 113,534.00 Unexpended 93,534.00

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
211-80-4083 WWTP EXPANSION CONSTRUCTION						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**.00**	
AP	64	CTL THOMPSON, INC.	1,054.50			**VendorNo: 13460 **Inv. No: 693321 **Desc: WWTP EXPANSION **Inv. Date: 1/27/2024
AP	209	CTL THOMPSON, INC.	1,188.00			**VendorNo: 13460 **Inv. No: 695939 **Desc: TESTING SERVICES FOR WATER RECLAMATION FACILITY EXPANSION **Inv. Date: 2/22/2024
		02/29/2024 (02/24) Period Totals and Balance	**2,242.50 ***	**.00 ***	**2,242.50**	

YTD Encumbrance .00 YTD Actual 2,242.50 Total 2,242.50 YTD Budget 19,759,011.00 Unexpended 19,756,768.50

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
211-80-5001 Vehicle Replacement						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**.00**	
AP	15	DELLENBACH MOTORS	28,937.50			**VendorNo: 10330 **Inv. No: 126468 **Desc: PARKS TRUCK **Inv. Date: 1/15/2024
		02/29/2024 (02/24) Period Totals and Balance	**28,937.50 ***	**.00 ***	**28,937.50**	

YTD Encumbrance .00 YTD Actual 28,937.50 Total 28,937.50 YTD Budget .00 Unexpended 28,937.50-

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
211-80-5022 Cleveland Ave Improvements						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**.00**	
AP	84	ENGINEERING INC	15,779.44			**VendorNo: 13841 **Inv. No: 56083 **Desc: CLEVELAND AVE (SH1) & 5TH ST PROPERTY **Inv. Date: 1/18/2024
		02/29/2024 (02/24) Period Totals and Balance	**15,779.44 ***	**.00 ***	**15,779.44**	

YTD Encumbrance .00 YTD Actual 15,779.44 Total 15,779.44 YTD Budget 1,174,000.00 Unexpended 1,158,220.56

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
211-80-5030 2 MG Tank Coating						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**146,387.42**	
AP	503	DITESCO LLC	982.20			**VendorNo: 14206 **Inv. No: 2024-55 **Desc: TREATED WATER STORAGE TANKS IMPROVEMENTS **Inv. Date: 3/1/2024
		02/29/2024 (02/24) Period Totals and Balance	**982.20 ***	**.00 ***	**147,369.62**	

YTD Encumbrance .00 YTD Actual 147,369.62 Total 147,369.62 YTD Budget 1,155,112.00 Unexpended 1,007,742.38

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
211-80-5048 Liquid De-icing Equipment						
		01/31/2024 (01/24) Balance	**.00 ***	**.00 ***	**.00**	
AP	121	C & H OUTDOOR LLC	15,475.75			**VendorNo: 14233 **Inv. No: 4070 **Desc: DE ICING EQUIPMENT **Inv. Date: 1/10/2024
		02/29/2024 (02/24) Period Totals and Balance	**15,475.75 ***	**.00 ***	**15,475.75**	

YTD Encumbrance .00 YTD Actual 15,475.75 Total 15,475.75 YTD Budget 18,000.00 Unexpended 2,524.25

Number of transactions: 13 Number of accounts: 9 Debit Credit Proof

Journal	Reference Number	Payee or Description	Debit Amount	Credit Amount	Balance	Comments
211-80-5048 Liquid De-icing Equipment (continued)						
		Total :	196,037.73	.00	196,037.73	
		Number of transactions: 518 Number of accounts: 1856	Debit	Credit	Proof	
		Grand Totals:	993,460.01	4,445.17-	989,014.84	

Report Criteria:
Actual amounts
Only accounts with activity
[Report].Account = none
[Report].Balance Sheet = none
[Report].Revenue = "None"

Finance Committee Meeting

Date: April 15, 2024

Subject: Response to Questions from March 18, 2024 Finance Committee meeting

- **Janice Foster, Budget & Accounting Analyst**

BACKGROUND / DISCUSSION

STAFF RECOMMENDATION

ATTACHMENTS

1. Memo_Reply to 03.18.24 FC questions

TOWN OF WELLINGTON

TO: Finance Committee Chair and Members
FROM: Janice Foster, Budget and Accounting Analyst
RE: Response to Questions from March 18, 2024 Finance Committee Meeting
DATE: April 1, 2024

1) Page 10 in the packet, a charge for Protective Inspections 201-24-5233 for $46.40 - is this correct?
   Staff response: This has been corrected and moved to 201-18-5214.

2) Page 36 in the packet, what is Reimbursable services for GL 201-18-5355?
   Staff response: This GL allows Cody the discretion to request reimbursement from applicants for attorney fees, or outside services such as engineering firms, and any professional services required. The expenses covered by this GL are offset by Land Use Fees under the revenue account code 201-05-3420.

3) Page 48 in the packet for Poudre Valley REA, there is a charge for $63.12 associated with a residential property. Is this payment covering the electricity expenses for a residential home?
   Staff response: No, the charge is for the irrigation system at Viewpoint Park. The meter in question is located behind 7250 Kit Fox Dr.

Finance Committee Meeting

Date: April 15, 2024
Subject: Finance Committee Term expiration

- **Patti Garcia, Town Administrator**

BACKGROUND / DISCUSSION

The terms of the Finance Committee members will expire June, 2024. The Town Clerk is accepting applications for the June 2024 - June 2026 term. The deadline to apply is May 3, 2024 - application information can be found at this link: https://www.wellingtoncolorado.gov/159/Boards-Commissions. Incumbents are required to apply!

STAFF RECOMMENDATION

ATTACHMENTS

None

TOWN OF WELLINGTON

Finance Committee Meeting

Date: April 15, 2024
Subject: Finance Director/Treasurer Appointment

- **Patti Garcia, Town Administrator**

BACKGROUND / DISCUSSION

We are excited to announce the hire of our next Finance Director, Nic Redavid!

Nic is currently the Vice President Branch Manager for Meridian Trust Federal Credit Union in Wellington. He has served for the last two years on the Town's Finance Committee, so he comes to us with an understanding of our current financial picture including budget, financial reports, and procedures. Nic is a Wellington resident and has held multiple leadership positions throughout his career and is passionate about leadership development and community engagement. In 2022, Nic was selected for Northern Colorado's 40 Under Forty and awarded the Wellington Area Chamber of Commerce's Above and Beyond Award.

Nic will begin with the Town on Monday, April 29th and will work closely with Don Rhoads and the Leadership team to get up to speed. The appointment of Treasurer will be on the May 14, 2024 Trustee agenda.

STAFF RECOMMENDATION

ATTACHMENTS

None

Finance Committee Meeting

Date: April 15, 2024
Subject: 2021 Audit

BACKGROUND / DISCUSSION

See attached memo and financials for your information.

STAFF RECOMMENDATION

ATTACHMENTS

1. 2021 Audit Report_Apr 9 2024
2. Town of Wellington 2021 Draft Financial Statements

Board of Trustees Meeting

Date: **April 9, 2024**
Subject: **2021 Audit Report**

BACKGROUND/DISCUSSION

Under normal circumstances, a year-end audit would be completed within six months of the following year. The audit of the Town's financial statements for 2021, however, was delayed due to turnover of the Finance Director in 2022 that resulted in an auditor not being brought onboard until early 2023. The Finance Director position then turned over again in mid-2023 creating more delay and that, along with staffing challenges at the new firm throughout the summer and fall of 2023, brought us to only now finalizing the 2021 audit.

Major Takeaways from the 2021 audit

1. The auditors have issued a "clean opinion" for 2021, meaning the Town's financial statements for that year "present fairly" the financial position and activities of the Town for that year.

2. All audited ending fund balances for 2021 either agreed with or were very close to the unaudited numbers used to develop the 2024 budget.

3. Given a clean opinion and little change to ending fund balance numbers, this means that despite the delay in the 2021 audit it does not alter the Town's current budgeted programs or plans.

Highlights from the 2021 audit

- The Net Position (assets less liabilities) of the Town (all funds) at December 31, 2021 was $105 million, an increase of $2.8 million from the previous year.
- Current assets included $43.5 million in pooled cash and investments (all funds), most of which was invested in the Colorado Local Government Liquid Asset Trust; $15.1 million of this total was related to governmental activities (general fund, streets, and parks) and $28.4 million related to business-type activities (water, sewer, and storm drain).
- Another $24.9 million in cash was deposited with fiscal agents, mostly related to the newly issued loan for the construction of a water plant.
- Net capital assets of the Town (fixed assets such as land, buildings, equipment, infrastructure, etc. less accumulated depreciation and related debt) amounted to $39.3

million. The largest portion of capital assets the Town owns are related to street infrastructure and water and sewer lines and plants.

- Both the Town's governmental activities and business-type activities experienced a positive change in Net Position in 2021. Governmental Funds reported an overall increase in fund balance of $0.5 million that year with the General Fund, Street Fund, and Conservation Trust Fund up $97 thousand, $644 thousand, and $324 thousand, respectively, while the Park Fund saw a decrease in fund balance that year of $583 thousand.
- Proprietary Funds reported an overall increase in Net Position of $5.6 million in 2021. Almost all of this was in the Water Fund as the Net Position in the Sewer and Storm Drainage funds was nearly flat.

With the conclusion of the 2021 audit process, the audit process for 2022 is now underway. This audit will be conducted by a new firm, Hinkle & Company, approved by the Board of Trustees in 2023. This firm has more professional staff so the Town should not experience the same delays seen in the past.

To begin the 2022 audit process Hinkle & Company set up a document portal for Town staff to upload files to and has already requested invoice, payroll, and other documents to begin their audit of transactions and internal controls. The audit for 2023 will follow shortly afterwards and parts of that audit may run sequentially with the 2022 audit to get the Town back on a regular timetable for completing audits.

STAFF RECOMMENDATION

Review and retain report.

ATTACHMENTS

1. Town of Wellington Draft Financial Statements with Independent Auditor's Report for the Year Ended December 31, 2021

TOWN OF WELLINGTON
WELLINGTON, COLORADO

FINANCIAL STATEMENTS
WITH
INDEPENDENT AUDITORS' REPORT

FOR THE YEAR ENDED
DECEMBER 31, 2021

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FINANCIAL SECTION

MANAGEMENT'S DISCUSSION AND ANALYSIS

The management team of the Town of Wellington (Town) is pleased to present this narrative overview and analysis of the financial position and activities of the Town for the fiscal year ended December 31, 2021. Readers are encouraged to consider the information presented here in conjunction with the information furnished in the Basic Financial Statements, Notes to the Basic Financial Statements and Supplementary Information.

FINANCIAL HIGHLIGHTS

Entity-wide

- The assets of the Town of Wellington exceeded its liabilities (also referred to in these financial statements as the Town's Net Position) at the close of 2021 by $105 million, an increase of $2.8 million from the year before.

  - Current assets include $43.5 million in pooled cash and $24.8 million in Cash with Fiscal Agent in the Water Fund at June 30, 2021 received from a state loan for the construction of a new Water Plant.

  - Noncurrent assets include $64.6 million in net fixed assets, such as buildings, equipment, and road, storm, water, and sewer infrastructure.

  - Of the total $105 million Net Position, $39.3 million consists of net investment in capital assets (all fixed assets less accumulated depreciation and related debt) so is not in a form that is available and spendable to the Town. Another $38.5 million is classified as "unrestricted", consisting of cash and other current assets, less current liabilities and may be used to meet the Town's ongoing obligations to citizens and creditors.

  - It was determined that ending Net Position in the previous year (2020) required a prior period adjustment of $4.6 million to reconcile capital assets as reported in that year with the Town's fixed asset schedules (see Note 10). The reconciliation was primarily related to general government (non-enterprise) assets that are not capitalized so are not included in the Town's general ledger. General government fixed assets are expenses rather than capitalized and depreciated in accordance with generally accepted accounting principles (GAAP). General government fixed assets are, however, included in accordance with GAAP in the entity-wide Statement of Net Position so the reader has a sense of the whole entity's financial position and activities. With this adjustment, fixed assets reported in the financial statements agree with Town's detailed asset schedules.

- The Town retired $1.8 million of its long-term debt (excluding compensated absences) during the fiscal year due to semi-annual and annual principal payments made on the Town's outstanding obligations (see Note 6).

Governmental Funds

- At the end of calendar year 2021, fund balance in the General Fund was $7.4 million and revenues exceeded expenditures by $97,416 during the year.

- Street Fund revenues exceeded expenditures by $643,700 in 2021, increasing fund balance to $3.7 million.

- In the Park Fund, though operations were at nearly break-even for the year, capital outlay, debt service and a $200,000 transfer out to the Conservation Trust Fund decreased fund balance by $582,980 to $2.3 million.

- The Conservation Trust Fund reported an increase in fund balance of $323,933 in 2021, consisting of $123,933 in revenues, a transfer in of $200,000 from the Park Fund, and no expenditures, bringing ending fund balance to $909,740.

Enterprise Funds

- The Water Fund had operating income of $66,370 in 2021, which included $772,273 in non-cash depreciation and $1.2 million in administrative overhead cost paid to the General Fund. After a $1.3 million American Rescue Plan Act grant and other non-operating items, the Fund generated almost $1.1 million in net income. Another $4.5 million of contributed capital in the form of tap fees and raw water fees increased the Net Position of the fund by $5.6 million for the year to $45.6 million.

- The Sewer Fund had an operating loss of $741,746, after $765,145 in administrative overhead fees paid to the General Fund and $605,843 in non-cash depreciation of fixed assets. After contributed capital from tap fees are factored in the Sewer Fund's Net Position remained almost flat from the previous year, decreasing by $17,229 to $23.7 million.

- The Storm Drainage Fund had a $102,472 operating loss in 2021, including $136,898 in overhead fees to the General Fund and $116,532 in non-cash depreciation. After non-operating sources are factored in this fund's Net Position increased by $31,577 to $3.7 million.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis serves as an introduction to the Town of Wellington's basic financial statements, which are comprised of three components: 1) government-wide financial statements 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information that supports the basic financial statements.

Government-wide financial statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the Town of Wellington's finances. These statements are prepared in a manner similar to a private-sector business using the accrual basis of accounting and economic resources measurement focus.

The ***Statement of Net Position*** presents information on all the Town of Wellington's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the difference between the categories reported as *net position.* Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Town of Wellington is improving or deteriorating.

The ***Statement of Activities*** presents information showing how the Town of Wellington's *net position* changed during the fiscal year. All changes in *net position* are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows.* Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both government-wide financial statements distinguish functions of the Town of Wellington that are principally supported by taxes and intergovernmental revenues *(governmental activities)* from other functions that are intended to recover all or a significant portion of their costs through user fees and charges *(business type activities).* The governmental activities of the Town of Wellington include general government, public safety, public works, planning, library, parks, and recreation. The business-type activities of the Town of Wellington include water, sewer and storm drainage operations.

The government-wide financial statements include only the Town of Wellington itself (known as the *primary government)* and can be found on pages 4-5 of this report.

Fund financial statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town of Wellington, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All funds of the Town of Wellington can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds. Most of the Town's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end available for spending. The funds are reported using an accounting method called *modified accrual* accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental funds statements provide a detailed short-term view to cash, the governmental fund operations and the basic services it provides. These statements help one determine whether there are more or fewer financial resources that can be spent in the near future to finance the Town's programs. The relationship (or differences) between governmental activities (reported in the *Statement of Net Position* and the *Statement of Activities*) and governmental funds are described in reconciliations on page 7 and 9. The basic governmental fund financial statements can be found on pages 6 to 9 of this report.

Proprietary funds. The Town of Wellington currently maintains one type of *proprietary fund*, called *enterprise funds. Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The Town of Wellington uses *enterprise funds* to account for its sewer, water and storm drainage operations.

Business-type activities are reported providing the same type of information as the government-wide financial statements, only in more detail. The business-type financial statements provide separate information for sewer, water and storm drainage operations, which are major enterprise funds of the Town of Wellington. The basic proprietary fund financial statements detailing the business-type activities can be found on pages 10 to 12 of this report.

Fiduciary funds. *Fiduciary funds* are used to account for resources held for the benefit of parties outside the Town. *Fiduciary funds* are not reflected in the government-wide financial statement because the resources of those funds are not available to support the Town of Wellington's own programs. The accounting used for *fiduciary funds* is much like that used for *proprietary funds*. Additional information on the Town's Fiduciary Fund (Library Trust Fund) can be found on pages 13 and 14 of this report.

Notes to the financial statements. The notes provide significant additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 15 to 35 of this report.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents required and certain other supplementary information concerning the Town of Wellington's budget comparison statements for the General Fund, non-major Conservation Trust Fund and the Town's three major enterprise funds Water, Sewer and Storm Drainage. The other supplementary information can be found on pages 36 to 45 of this report.

FINANCIAL ANALYSIS OF THE TOWN AS A WHOLE

A significant portion of the Town's net position (37.4%) reflects its investment in capital assets (e.g., land, buildings machinery, and equipment), less any related outstanding debt used to acquire those assets, and accumulated depreciation. The Town uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the Town's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from ***other sources***, since the capital assets themselves cannot be used to liquidate these liabilities. Unrestricted net position may be used to meet the Town's ongoing obligations to citizens and creditors. Below and on the following page is condensed financial information for fiscal year 2021 compared with 2020 totals.

Condensed Statement of Net Position

	2021			
	Governmental Activities	Business-Type Activities	Totals	2020 Totals
ASSETS				
Current assets	$17,769,903	$55,244,240	$73,014,143	$74,218,291
Capital assets	18,868,355	45,725,144	64,593,499	62,085,481
Total assets	**36,638,258**	**100,969,384**	**137,607,642**	**136,303,772**
DEFERRED OUTFLOWS OF RESOURCES	**-**	**838**	**838**	**-**
LIABILITIES				
Current liabilities	1,829,530	2,913,515	4,743,045	6,425,656
Long-term liabilities	1,140,452	24,367,196	25,507,648	26,061,023
Total liabilities	**2,969,982**	**27,280,711**	**30,250,693**	**32,486,679**
DEFERRED INFLOWS OF RESOURCES	**1,653,374**	**728,095**	**2,381,469**	**1,619,066**
NET POSITION				
Invested in capital assets, net of related debt	17,840,435	21,437,265	39,277,700	58,986,014
Restricted for:				
Emergencies				306,349
Other purposes	1,160,740	26,062,270	27,223,010	1,491,542
Unrestricted	13,013,727	25,461,881	38,475,608	41,414,122
Total net position	**$32,014,902**	**$72,961,416**	**$104,976,318**	**$102,198,027**

The restricted portion of net position (26%) represents resources that are subject to external restrictions on how they may be used, the largest of which is $24.8 million in Cash with Fiscal Agent related to the funding of the Water Plant project. Note that this $24.8 million balance was included in the ***invested in capital assets*** category in 2020 (part of the $58,986,014 shown above). However, it was determined that this account balance was better represented as a restriction on net position, so it is included in the $26,062,270 ***restricted for other purposes*** amount for 2021 shown above. The remaining balance of ***unrestricted net position*** of $38.5 million may be used to meet the Town's ongoing obligations to citizens and creditors.

The table and discussion below, and continued on the next page, focuses on changes in net position of the Town's governmental and business-type activities.

Condensed Statement of Activities

	2021			
	Governmental Activities	Business-Type Activities	Totals	2020 Totals
Revenues				
Program revenues				
Charges for services	$620,044	$6,789,891	$7,409,935	$5,553,034
Operating grants and contributions	577,784	1,312,399	1,890,183	101,678
Capital grants and contributions	-	5,307,791	5,307,791	7,398,706
General revenues				
Property taxes	1,533,366	218,450	1,751,816	1,512,321
Sales and use taxes	5,377,606	-	5,377,606	3,652,434
Franchise fees	218,903	-	218,903	184,840
Earnings on investments	8,089	12,630	20,719	287,472
Other	546,729	20,300	567,029	4,445,753
Total revenues & transfers	**8,882,521**	**13,661,461**	**22,543,982**	**23,136,238**
Expenses				
General government	1,876,096	-	1,876,096	3,092,223
Public safety	1,492,267	-	1,492,267	1,435,696
Public works	1,878,117	-	1,878,036	2,450,299
Culture and recreation	1,856,854	-	1,856,854	1,026,780
Economic development	-	-	-	163,624
Library	-	-	-	187,449
Interest on long-term debt	-	-	-	32,259
Water	-	5,009,111	5,009,111	3,772,403
Sewer	-	2,277,166	2,277,166	1,412,745
Storm drainage	-	762,413	762,413	899,727
Total expenses	**7,103,334**	**8,048,690**	**15,152,024**	**14,473,205**
Change in net position	1,779,187	5,612,771	7,391,958	8,663,033
Net position at beginning of year	34,609,666	67,588,361	102,198,027	93,534,994
Prior Period Restatement	(4,373,951)	(239,716)	(4,613,667)	-
Net Position–Beginning (as restated)	30,235,715	67,348,645	97,584,360	93,534,994
Net Position at end of year	**$32,014,902**	**$72,961,416**	**$104,976,318**	**$102,198,027**

Financial Analysis of the Town's Funds

Governmental funds. The focus of the Town of Wellington's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the Town of Wellington's financing requirements. Unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

At the end of 2021, the Town of Wellington's governmental funds (General, Streets, Parks and Conservation Trust Funds) reported combined ending fund balances of $14.3 million, an increase of $482,069 over the combined governmental fund balances of the previous year. Approximately half of this combined fund balance constitutes *unassigned fund balance,* which is available for spending at the government's discretion. The remainder of fund balance is otherwise classified to indicate that it is not available for new spending because the asset itself is in a non-spendable form (e.g. prepaid expenses) or that portions of fund balance have been restricted or committed to specific purposes (e.g. streets and parks) as follows:

Nonspendable	$90,677
Restricted	1,160,740
Committed	6,017,423
Unassigned	7,020,204
TOTAL	$14,289,044

General Fund Budgetary Highlights

The General Fund accounts for all the general services provided by the Town. At the end of 2021, the fund balance of the General Fund totaled $7,361,631, an increase of $97,416 over the restated fund balance at the end of 2020. The General Fund's primary source of revenue is property and sales taxes and to a lesser degree, fees for franchise agreements and services such as building permits and plan checking.

Property tax revenues of $1.5 million came in right at budget estimates for 2021 and sales taxes exceeded budget estimates coming in at $2.65 million for the year. These two revenue sources accounted for 81% of all General Fund revenues, which totaled $5.1 million in 2021. Franchise fees and building permits also exceeded estimates for the year coming in at $218,903 and $526,232, respectively.

In 2021, expenditures in the General Fund totals just over $5 million. Of this total, $1.8 million was expended on capital projects, the largest of which was $1.24 million for the construction of a new building for Town administrative offices.

In 2021 administrative services provided by the General Fund were charged to the street, water, sewer, drainage, and park funds in the total amount of $3,206,100 as detailed in the 2021 budget document. This methodology provides for full costing of services in these funds and reimburses the General Fund for services provided to other funds. To better understand the expenditures for the General Fund shown in the Statement of Revenues, Expenditures, and Changes in Fund Balance it is important to know that this $3,206,100 was allocated to the General Fund as follows: $1,504,837 to that General Government category, and $1,701,263 to the Public Works expenditure category in that Statement (see page 37). This method of applying administrative overhead charges resulted in net General Government expenditures of $1,782,977 (total before allocation of overhead was $3,287,814) and a negative expenditure of $142,459 in net Public Works expenditures (total before allocation of overhead was $1,558,804).

CAPITAL ASSET ADMINISTRATION

Capital assets. The Town of Wellington's net investment in capital assets for its governmental and business type activities as of December 31, 2021 and 2020, amounted to $64.6 million (net of accumulated depreciation and debt) and $57.2 million, respectively. This investment in capital assets includes land, buildings and improvements, machinery and equipment, park facilities and roads.

Town of Wellington
Capital Assets at Year End

	Governmental Activities		Business-Type Activities		Total	
	2021	2020	2021	2020	2021	2020
Land & Water Rights:	$1,716,459	$1,716,459	$7,405,793	$4,926,670	$9,122,252	$6,643,129
Buildings & Improvements:	1,836,047	567,536	-	-	1,836,047	567,536
Improvements Other Than Buildings:	3,688,126	3,702,527	-	-	3,688,126	3,702,527
Streets & Improvements:	11,480,009	11,715,729	-	-	11,480,009	11,715,729
Machinery & Equipment:	147,714	143,099	-	-	147,714	143,099
Utility Systems & Equipment:	-	-	33,171,747	32,349,307	33,171,747	32,349,307
Construction in Progress:	-	-	5,147,604	2,070,324	5,147,604	2,070,324
TOTAL	**$18,868,355**	**$17,845,350**	**$45,725,144**	**$39,346,301**	**$64,593,499**	**$57,191,651**

Additional information on the Town's capital assets can be found on pages 26 and 27 of this report.

DEBT ADMINISTRATION

Long-term debt. At the end of 2021, the Town of Wellington had total debt outstanding of $25.3 million compared with $27.2 million in 2020 (not including $112,532 in long-term accrued compensated absences at year end). The Town's debt represents bonds and loans secured solely by specified revenue sources, such as Water & Sewer Fund user fees.

Town of Wellington
Outstanding Debt at Year End

	Governmental Activities		Business-Type Activities		Total	
	2021	**2020**	**2021**	**2020**	**2021**	**2020**
FNB WCP Loan (Park)	$1,027,920	$1,270,251	-	-	$1,027,920	$1,270,251
1984 General Obligation Bonds (Water)	-	-	$ 55,000	$ 80,000	$ 55,000	$ 80,000
1982 CWCB General Obligation Bonds (Water)	-	-	$108,627	$159,828	$108,627	$159,828
2001 CWR&PDA Loan (Water)	-	-	$36,027	$105,975	$36,027	$105,975
2002 CWR&PDA Loan (Sewer)	-	-	$335,835	$650,004	$335,835	$650,004
2014 Bond Issue - WWTP Expansion (Sewer)	-	-	$1,770,000	$1,880,000	$1,770,000	$1,880,000
2020 CWR&PDA Loan (Water)	-	-	$21,982,391	$23,007,763	$21,982,391	$23,007,763
TOTAL	**$1,027,920**	**$1,270,251**	**$24,287,880**	**$25,883,570**	**$25,315,800**	**$27,153,821**

Additional information on the Town's long-term debt can be found on pages 28 to 33.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The Annual Budget guides the efficient and effective use of Town resources, focusing on the highest priorities of the Town's citizens as represented by the Board of Trustees. Through the Budget process the Town Board establishes priorities and allocates resources to meet their goals. With the approval of the 2021 Budget, the Town Board appropriated $37.1 million for expenditure in that year (not including transfers), a 1.9% increase over the budget in 2020. This amount was made up of $15.9 million for operations in all funds and $21.2 million for capital projects. The largest share of the capital projects budget went to the Water and Wastewater Plant design and construction projects.

Contacting the Town's Financial Management

This financial report is designed to provide a general overview of the Town of Wellington's finances for all those with an interest in the Town's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Town of Wellington Finance Department, 8225 Third Street, Wellington, Colorado 80549.

Mayberry & Company, LLC
Certified Public Accountants

Member of the American Institute of Certified Public Accountants
Governmental Audit Quality Center
and Private Company Practice Section

Board of Trustees
Town of Wellington
Wellington, Colorado

Independent Auditors' Report

Opinion
We have audited the accompanying financial statements of the governmental activities, the business type activities, each major fund, and the aggregate remaining fund information of Town of Wellington, as of and for the year ended December 31, 2021, and the related notes to the financial statements which collectively comprise Town of Wellington's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business type activities, each major fund, and the aggregate remaining fund information of the Town of Wellington as of December 31, 2021, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion
We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of Financial Statements section of our report. We are required to be independent of the Town of Wellington and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements
Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Town of Wellington' ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

8310 South Valley Highway – Suite 300 Voice (303) 993 – 2199
Englewood, Colorado 80112 Fax (720) 633 – 9763

Auditors' Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Town of Wellington' internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt Town of Wellington' ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Emphasis of a Matter

As discussed in Note 10 to the financial statements, the 2020 financial statements have been restated to reflect changes related to unrecorded accounts receivables and unsupported capital asset balances reported as of December 31, 2020. These restatements impacted the governmental activities, business-type activities, and the General, Street, Park, Water, Sewer and Drainage Funds. Our opinions are note modified with respect to these matters.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that a management's discussion and analysis, budgetary comparison information, historical pension information and other post -employment benefit plan information listed in the tables of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Report on Other Legal and Regulatory Requirements

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The Local Highway Finance Report is presented for purposes of legal compliance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements.

The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Mayberry + Company, LLC

Englewood, Colorado
February 27, 2024

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BASIC FINANCIAL STATEMENTS

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TOWN OF WELLINGTON, COLORADO

STATEMENT OF NET POSITION
DECEMBER 31, 2021

	GOVERNMENTAL ACTIVITIES	BUSINESS TYPE ACTIVITIES	TOTAL
ASSETS AND DEFERRED OUTFLOWS			
ASSETS			
Current Assets			
Cash and Investments			
Cash	$ 15,133,860	$ 28,369,880	$ 43,503,740
Restricted Cash and Investments	-	1,262,270	1,262,270
Receivables			
Property Tax Receivable	1,653,374	87,345	1,740,719
Utility Receivable	-	645,861	645,861
Cash with Fiscal Agent	86,909	24,801,135	24,888,044
Accounts Receivable	8,289	9,834	18,123
Other Receivables	796,794	-	796,794
Inventory	-	67,915	67,915
Prepaid Expenses	90,677	-	90,677
Total Current Assets	17,769,903	55,244,240	73,014,143
Noncurrent Assets			
Capital Assets not being Depreciated	1,716,459	12,553,397	14,269,856
Capital Assets being Depreciated	35,012,265	51,680,213	86,692,478
Accumulated Depreciation	(17,860,369)	(18,508,466)	(36,368,835)
Total Noncurrent Assets	18,868,355	45,725,144	64,593,499
TOTAL ASSETS	36,638,258	100,969,384	137,607,642
DEFERRED OUTFLOWS OF FINANCIAL RESOURCES			
Bond Related Deferred Outflows	-	838	838
TOTAL ASSETS AND DEFERRED OUTFLOWS	$ 36,638,258	$ 100,970,222	$ 137,608,480
LIABILITIES, DEFERRED INFLOWS AND NET POSITION			
LIABILITIES			
Current Liabilities			
Accounts Payable	$ 1,010,031	$ 2,681,201	$ 3,691,232
Accrued Salaries and Benefits	135,918	25,475	161,393
Retainage Payable	137,071	-	137,071
Deposits and Escrow	544,465	3,500	547,965
Accrued Interest Payable	2,045	203,339	205,384
Total Current Liabilities	1,829,530	2,913,515	4,743,045
Noncurrent Liabilities			
Due within one year	251,162	1,619,898	1,871,060
Due in more than one year	889,290	22,747,298	23,636,588
Total Noncurrent Liabilities	1,140,452	24,367,196	25,507,648
TOTAL LIABILITIES	2,969,982	27,280,711	30,250,693
DEFERRED INFLOWS OF FINANCIAL RESOURCES			
Deferred Property Taxes	1,653,374	87,345	1,740,719
Other Deferred Inflows	-	640,750	640,750
TOTAL DEFERRED INFLOWS	1,653,374	728,095	2,381,469
NET POSITION			
Net Investment in Capital Assets	17,840,435	21,437,265	39,277,700
Restricted Net Position	1,160,740	26,062,270	27,223,010
Unrestricted Net Position	13,013,727	25,461,881	38,475,608
TOTAL NET POSITION	32,014,902	72,961,416	104,976,318
TOTAL LIABILITIES, DEFERRED INFLOWS AND NET POSITION	$ 36,638,258	$ 100,970,222	$ 137,608,480

The accompanying notes are an integral part of these financial statements.

TOWN OF WELLINGTON

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2021

		PROGRAM REVENUES		
FUNCTIONS/PROGRAMS	**EXPENSES**	**CHARGES FOR SERVICES**	**OPERATING GRANTS AND CONTRIBUTIONS**	**CAPITAL GRANTS**
Government Activities				
Current:				
General Government	$ 1,876,096	$ 67,937	$ 111,400	$ -
Public Safety	1,492,267	5,482	-	-
Public Works	1,878,117	526,232	342,779	-
Culture and Recreation	1,856,854	20,393	123,605	-
TOTAL GOVERNMENT ACTIVITIES	7,103,334	620,044	577,784	-
Business-type Activities				
Current:				
Water	5,009,111	4,676,011	1,311,669	4,526,669
Sewer	2,277,166	1,453,939	-	781,122
Drainage	762,413	659,941	730	-
TOTAL BUSINESS-TYPE ACTIVITIES	8,048,690	6,789,891	1,312,399	5,307,791
TOTAL GOVERNMENT	$ 15,152,024	$ 7,409,935	$ 1,890,183	$ 5,307,791
GENERAL REVENUES				
Property Taxes				
Specific Ownership Taxes				
Sales and Use Taxes				
Other Taxes				
Impact Fees				
Cigarette Taxes				
Franchise Taxes				
Interest Income				
Gain (Loss) on Disposal of Capital Assets				
Other Revenues				
TOTAL GENERAL REVENUES				
CHANGE IN NET POSITION				
NET POSITION - Beginning				
Prior Period Restatement				
NET POSITION - Beginning (as Restated)				
NET POSITION - Ending				

The accompanying notes are an integral part of the financial statements.

NET (EXPENSE) REVENUE AND CHANGES IN NET POSITION

GOVERNMENT ACTIVITIES	BUSINESS - TYPE ACTIVITIES	TOTAL
$ (1,696,759)	$ -	$ (1,696,759)
(1,486,785)	-	(1,486,785)
(1,009,106)	-	(1,009,106)
(1,712,856)	-	(1,712,856)
(5,905,506)	-	(5,905,506)
-	5,505,238	5,505,238
-	(42,105)	(42,105)
-	(101,742)	(101,742)
-	5,361,391	5,361,391
(5,905,506)	5,361,391	(544,115)
1,533,366	218,450	1,751,816
110,785	-	110,785
5,377,606	-	5,377,606
9,105	-	9,105
393,690	-	393,690
8,869	-	8,869
218,903	-	218,903
8,089	12,630	20,719
8,993	20,300	29,293
15,287	-	15,287
7,684,693	251,380	7,936,073
1,779,187	5,612,771	7,391,958
34,609,666	67,588,361	102,198,027
(4,373,951)	(239,716)	(4,613,667)
30,235,715	67,348,645	97,584,360
$ 32,014,902	$ 72,961,416	$ 104,976,318

TOWN OF WELLINGTON, COLORADO

BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2021

	General Fund	Street Fund	Park Fund
ASSETS AND DEFERRED OUTFLOWS			
ASSETS			
Current Assets			
Cash and Investments			
Cash	$ 8,490,637	$ 3,535,811	$ 2,197,672
Receivables			
Property Tax Receivable	1,653,374	-	-
Cash with Fiscal Agent	-	74,101	12,808
Accounts Receivable	8,289	-	-
Other Receivables	514,924	137,832	144,038
Prepaid Expenses	90,427	-	250
TOTAL ASSETS AND DEFERRED OUTFLOWS	$ 10,757,651	$ 3,747,744	$ 2,354,768
LIABILITIES, DEFERRED INFLOWS AND NET POSITION			
LIABILITIES			
Current Liabilities			
Accounts Payable	$ 943,686	$ 57,338	$ 9,007
Accrued Salaries and Benefits	117,424	-	18,494
Retainage Payable	137,071	-	-
Deposits and Escrow	544,465	-	-
TOTAL LIABILITIES	1,742,646	57,338	27,501
DEFERRED INFLOWS OF FINANCIAL RESOURCES			
Deferred Property Taxes	1,653,374	-	-
FUND BALANCE			
Nonspendable Fund Balance	90,427	-	250
Restricted Fund Balance	251,000	-	-
Committed Fund Balance	-	3,690,406	2,327,017
Unassigned Fund Balance	7,020,204	-	-
TOTAL FUND BALANCE	7,361,631	3,690,406	2,327,267
TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCE	$ 10,757,651	$ 3,747,744	$ 2,354,768

The accompanying notes are an integral part of these financial statements.

Conservation Trust (Nonmajor) Fund	Total 2021
$ 909,740	$ 15,133,860
-	1,653,374
-	86,909
-	8,289
-	796,794
-	90,677
$ 909,740	$ 17,769,903
$ -	$ 1,010,031
-	135,918
-	137,071
-	544,465
-	1,827,485
-	1,653,374
-	90,677
909,740	1,160,740
-	6,017,423
-	7,020,204
909,740	14,289,044
$ 909,740	$ 17,769,903

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TOWN OF WELLINGTON, COLORADO

RECONCILIATION OF GOVERNMENTAL FUND BALANCE
TO GOVERNMENTAL ACTIVITIES NET POSITION
DECEMBER 31, 2021

Fund Balance - Governmental Funds		$ 14,289,044
Capital assets used in governmental activities are not financial resources and are therefore not reported in the funds		
Capital assets, not being depreciated	$ 1,716,459	
Capital assets, being depreciated	35,012,265	
Accumulated depreciation	(17,860,369)	18,868,355
Long-term liabilities are not due and payable in the current year and, therefore, are not reported in the funds.		
Bonds payable	(1,027,920)	
Accrued interest payable	(2,045)	
Accrued compensated absences	(112,532)	(1,142,497)
Total Net Position - Governmental Activities		$ 32,014,902

The accompanying notes are an integral part of these financial statements.

TOWN OF WELLINGTON, COLORADO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021

	General Fund	Street Fund	Park Fund
REVENUES			
Taxes	$ 4,420,303	$ 1,564,459	$ 1,273,872
Intergovernmental Revenues	111,345	342,779	-
Licenses and Permits	532,707	325,340	92,800
Fines and Forfeits	5,482	-	-
Charges for Services	45,522	-	11,883
Investment Earnings	5,683	845	1,233
Other Revenues	15,832	9,493	285
TOTAL REVENUES	5,136,874	2,242,916	1,380,073
EXPENDITURES			
Current:			
General Government	1,782,977	-	-
Public Safety	1,492,267	-	-
Public Works	(142,459)	833,029	-
Parks, Recreation and Other	71,904	-	1,392,701
Capital Outlay	1,834,769	766,187	100,892
Debt Service	-	-	269,460
TOTAL EXPENDITURES	5,039,458	1,599,216	1,763,053
REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	97,416	643,700	(382,980)
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers (Out)	-	-	(200,000)
TOTAL OTHER FINANCING SOURCES (USES)	-	-	(200,000)
NET CHANGE IN FUND BALANCE - GAAP BASIS	97,416	643,700	(582,980)
FUND BALANCE, BEGINNING	7,078,957	3,000,853	2,864,394
Prior Period Restatement	185,258	45,853	45,853
FUND BALANCE, BEGINNING (As Restated)	7,264,215	3,046,706	2,910,247
FUND BALANCE, ENDING	$ 7,361,631	$ 3,690,406	$ 2,327,267

The accompanying notes are an integral part of these financial statements.

Conservation Trust (Nonmajor) Funds	Total 2021
$ -	$ 7,258,634
123,605	577,729
-	950,847
-	5,482
-	57,405
328	8,089
-	25,610
123,933	8,883,796
-	1,782,977
-	1,492,267
-	690,570
-	1,464,605
-	2,701,848
-	269,460
-	8,401,727
123,933	482,069
200,000	200,000
-	(200,000)
200,000	-
323,933	482,069
585,807	13,530,011
-	276,964
585,807	13,806,975
$ 909,740	$ 14,289,044

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TOWN OF WELLINGTON, COLORADO

RECONCILIATION OF GOVERNMENTAL FUNDS CHANGE IN FUND BALANCE TO GOVERNMENTAL ACTIVITIES CHANGE IN NET POSITION
FOR THE YEAR ENDED DECEMBER 31, 2021

Change in Fund Balance - Governmental Funds		$ 482,069
Capital assets used in governmental activities are expensed when purchased in the funds and depreciated at the activity level		
Capitalized Asset Purchases	2,407,262	
Depreciation Expense	(1,382,982)	
Gain (Loss) on Asset Disposals	(1,275)	1,023,005
Repayments of long-term liabilities are expensed in the fund and reduce outstanding liabilities at the activity level. In addition, proceeds from long-term debt issuances are reported as revenues in the funds and increase liabilities at the activity level		
Principal payments on bonds payable	242,331	
Change in accrued interest payable	400	
Change in accrued compensated absences	31,382	274,113
Change in Net Position - Governmental Activities		$ 1,779,187

The accompanying notes are an integral part of these financial statements.

TOWN OF WELLINGTON, COLORADO

STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2021

	Business-type Activities			
	Water Fund	**Sewer Fund**	**Drainage Fund**	**Total 2021**
ASSETS AND DEFERRED OUTFLOWS				
ASSETS				
Current Assets				
Cash and Investments				
Cash	$ 19,369,551	$ 7,613,437	$ 1,386,892	$ 28,369,880
Restricted Cash and Investments	912,270	350,000	-	1,262,270
Receivables				
Property Tax Receivable	87,345	-	-	87,345
Utility Receivable	419,652	155,239	70,970	645,861
Cash with Fiscal Agent	24,800,000	-	1,135	24,801,135
Accounts Receivable	9,834	-	-	9,834
Inventory	54,722	13,193	-	67,915
Total Current Assets	45,653,374	8,131,869	1,458,997	55,244,240
Noncurrent Assets				
Capital Assets not being depreciated	9,356,171	3,197,226	-	12,553,397
Capital Assets being depreciated	26,427,569	21,786,251	3,466,393	51,680,213
Accumulated Depreciation	(11,205,223)	(6,579,801)	(723,442)	(18,508,466)
Total Noncurrent Assets	24,578,517	18,403,676	2,742,951	45,725,144
TOTAL ASSETS	70,231,891	26,535,545	4,201,948	100,969,384
DEFERRED OUTFLOWS OF FINANCIAL RESOURCES				
Bond Related Deferred Outflows	838	-	-	838
TOTAL ASSETS AND DEFERRED OUTFLOWS	$ 70,232,729	$ 26,535,545	$ 4,201,948	$ 100,970,222
LIABILITIES, DEFERRED INFLOWS AND NET POSITION				
LIABILITIES				
Current Liabilities				
Accounts Payable	$ 1,521,489	$ 695,949	$ 463,763	$ 2,681,201
Accrued Salaries and Benefits	16,552	8,923	-	25,475
Deposits and Escrow	3,500	-	-	3,500
Accrued Interest Payable	173,526	29,813	-	203,339
Total Current Liabilities	1,715,067	734,685	463,763	2,913,515
Noncurrent Liabilities				
Due within one year	1,169,254	449,764	880	1,619,898
Due in more than one year	21,044,008	1,695,366	7,924	22,747,298
Total Noncurrent Liabilities	22,213,262	2,145,130	8,804	24,367,196
TOTAL LIABILITIES	23,928,329	2,879,815	472,567	27,280,711
DEFERRED INFLOWS OF FINANCIAL RESOURCES				
Deferred Property Taxes	87,345	-	-	87,345
Other Deferred Inflows	640,750	-	-	640,750
TOTAL DEFERRED INFLOWS	728,095	-	-	728,095
NET POSITION				
Net Investment in Capital Assets	2,396,473	16,297,841	2,742,951	21,437,265
Restricted Net Position	25,712,270	350,000	-	26,062,270
Unrestricted Net Position	17,467,562	7,007,889	986,430	25,461,881
TOTAL NET POSITION	45,576,305	23,655,730	3,729,381	72,961,416
TOTAL LIABILITIES, DEFERRED INFLOWS AND NET POSITION	$ 70,232,729	$ 26,535,545	$ 4,201,948	$ 100,970,222

The accompanying notes are an integral part of these financial statements.

TOWN OF WELLINGTON, COLORADO

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021

	Business-type Activities			
	Water Fund	**Sewer Fund**	**Drainage Fund**	**Total 2021**
Operating Revenues				
Utility Charges	$ 4,666,974	$ 1,453,939	$ 659,941	$ 6,780,854
Other Charges for Services	9,037	-	-	9,037
Total Revenues	4,676,011	1,453,939	659,941	6,789,891
Operating Expenses				
Raw Water Purchases	1,219,501	-	-	1,219,501
Management Fees	1,222,301	765,145	136,898	2,124,344
Personnel Services	451,012	386,500	8,804	846,316
Administrative/Office Expenses	-	-	6,498	6,498
Operating Supplies	52,305	14,384	-	66,689
Professional Fees	118,547	46,312	64,527	229,386
Repairs and Maintenance	230,318	93,801	2,418	326,537
Travel and Training	6,432	1,529	-	7,961
Treatment	210,264	24,368	-	234,632
Telephone and Utilities	147,409	155,806	396,096	699,311
Other Operating Expenses	13,995	6,398	319	20,712
Depreciation Expense	772,273	605,843	116,532	1,494,648
Other Capital Outlay	165,284	95,599	30,321	291,204
Total Expenditures	4,609,641	2,195,685	762,413	7,567,739
Operating Income (Loss)	66,370	(741,746)	(102,472)	(777,848)
Other Income (Expense)				
Tax Revenue & Impact Fees	85,593	-	132,857	218,450
Intergovernmental Revenue	1,311,669	-	730	1,312,399
Investment Earnings	7,592	4,576	462	12,630
Interest Expense	(399,470)	(81,481)	-	(480,951)
Gain (Loss) on Sale of Assets	-	20,300	-	20,300
Total Other Income (Expense)	1,005,384	(56,605)	134,049	1,082,828
Net Income (Loss)	1,071,754	(798,351)	31,577	304,980
Contributed Capital				
Plant Investment Fees	727,460	781,122	-	1,508,582
Cash in Lieu of Fees	1,320,086	-	-	1,320,086
Dedicated Infastructure/Water Rights	2,479,123	-	-	2,479,123
Total Contributed Capital	4,526,669	781,122	-	5,307,791
Change in Net Position	5,598,423	(17,229)	31,577	5,612,771
Net Position, Beginning	40,055,410	23,806,941	3,726,010	67,588,361
Prior Period Restatement	(77,528)	(133,982)	(28,206)	(239,716)
Net Position, Beginning (As Restated)	39,977,882	23,672,959	3,697,804	67,348,645
Net Position, Ending	$ 45,576,305	$ 23,655,730	$ 3,729,381	$ 72,961,416

The accompanying notes are an integral part of these financial statements.

TOWN OF WELLINGTON

STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021

	Business-type Activities			
	Water Fund	**Sewer Fund**	**Drainage Fund**	**Total 2021**
Cash Flows From Operating Activities:				
Cash Received from Customers	$ 4,437,450	$ 1,484,969	$ 667,309	$ 6,589,728
Cash Paid to Suppliers	(947,283)	90,373	(810,413)	(1,667,323)
Cash Paid for Interfund Services	(1,222,301)	(765,145)	(136,898)	(2,124,344)
Cash Paid to Employees	(282,929)	(244,510)	-	(527,439)
Net Cash Provided by Operating Activities	1,984,937	565,687	(280,002)	2,270,622
Cash Flows From Capital and Related Financing Activities:				
Tap Fees Received	2,047,546	781,122	-	2,828,668
Debt Principal Payments	(1,171,560)	(430,356)	-	(1,601,916)
Grant Proceeds	1,311,669	-	730	1,312,399
Interest Payments	(407,950)	(77,647)	-	(485,597)
Proceeds of Capital Asset Sales	(28,853)	20,300	-	(8,553)
Acquisition of Capital Assets	(1,532,446)	(3,738,519)	(91,351)	(5,362,316)
Net Cash Flows Provided (Used) by Capital and Related Financing Activities	218,406	(3,445,100)	(90,621)	(3,317,315)
Cash Flows (Uses) From Noncapital Financing Activities:				
Cash (to) from Other Funds	-	-	(420,000)	(420,000)
Tax Revenue	85,593	-	132,934	218,527
Net Cash Provided (Used) by Noncapital Financing Activities	85,593	-	(287,066)	(201,473)
Cash Flows Provided by Investing Activities:				
Interest Received	7,592	4,576	462	12,630
Net Increase (Decrease) in Cash	2,296,528	(2,874,837)	(657,227)	(1,235,536)
Cash - Beginning	17,985,293	10,838,274	2,044,119	30,867,686
Cash - Ending	$ 20,281,821	$ 7,963,437	$ 1,386,892	$ 29,632,150
Cash	$ 19,369,551	$ 7,613,437	$ 1,386,892	$ 28,369,880
Restricted Cash and Investments	912,270	350,000	-	1,262,270
Total	$ 20,281,821	$ 7,963,437	$ 1,386,892	$ 29,632,150
Reconciliation of Operating Income (Loss) to Net Cash Used for Operating Activities:				
Operating Income (Loss)	$ 66,370	$ (741,746)	$ (102,472)	$ (777,848)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities:				
Depreciation Expense	772,273	605,843	116,532	1,494,648
Changes in Assets and Liabilities Related to Operations:				
(Increase) Decrease in:				
Utility Receivable	(135,309)	31,030	7,368	(96,911)
Accounts Receivable	(3,743)	-	-	(3,743)
Inventory	(2,536)	(11,937)	-	(14,473)
(Increase) Decrease in:				
Accounts Payable	1,339,621	634,279	(310,234)	1,663,666
Accrued Salaries and Benefits	16,552	8,923	-	25,475
Accrued Compensated Absences	31,218	39,295	8,804	79,317
Other Deferred Inflows	(99,509)	-	-	(99,509)
Total Adjustments	1,918,567	1,307,433	(177,530)	3,048,470
Net Cash Provided (Used) by Operating Activities	$ 1,984,937	$ 565,687	$ (280,002)	$ 2,270,622
Schedule of Noncash Activities:				
Contributed Capital Assets	$ 2,479,123	$ -	$ -	$ -

The accompanying notes are an integral part of these financial statements.

TOWN OF WELLINGTON, COLORADO

STATEMENT OF NET POSITION
FIDUCIARY FUNDS
DECEMBER 31, 2021

	Library Custodial Trust Fund	Total 2021
ASSETS AND DEFERRED OUTFLOWS		
ASSETS		
Current Assets		
Cash and Investments		
Cash	$ 520,505	$ 520,505
LIABILITIES, DEFERRED INFLOWS AND NET POSITION		
NET POSITION		
Restricted Net Position	$ 520,505	$ 520,505

The accompanying notes are an integral part of these financial statements.

TOWN OF WELLINGTON, COLORADO

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
DECEMBER 31, 2021

	Library Custodial Trust Fund	Total 2021
Additions		
Impact Fees	$ 28,000	$ 28,000
Net Position, Beginning	492,505	492,505
Net Position, Ending	$ 520,505	$ 520,505

The accompanying notes are an integral part of these financial statements.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

HISTORY AND FUNCTION OF ORGANIZATION

The Town of Wellington, Colorado (the "Town") was founded on November 10, 1905 as a statutory town. The Town's major operations include general government, public safety, public works, parks and recreation, economic development, and the library. The financial statements of the Town have been prepared in conformity with accounting principles generally accepted in the United States of America ("GAAP") as applied to government units. The Governmental Accounting Standards Board ("GASB") is the accepted standard-setting body for establishing governmental accounting and financial principles. The more significant of the Town's accounting policies are described below.

REPORTING ENTITY

In determining how to define the reporting entity, management has considered all potential component units. The decision to include a component unit in the reporting entity was made by applying the criteria set forth in Section 2100 and 2600 of the Government Accounting Standards Board Codification. These criteria state that the financial reporting entity consist of (a) the primary government, (b) other organizations for which the primary government is financially accountable, and (c) other organizations for which the primary government is not accountable, but for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Based upon these criteria, there are no additional agencies or entities which should be included in the financial statements of the Town.

MEASURMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION

GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as is the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when the liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the fiduciary fund financial statements. Revenues are recorded when earned, and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

NOTE 1: **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

MEASURMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION (Continued)

GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (Continued)

The governmental fund financial statements are accounted for using the current financial resources measurement focus, whereby only current assets, deferred outflows of resources, liabilities, and deferred inflows of resources generally are included in the balance sheet, and the statement of revenues, expenditures and changes in fund balances present increases and decreases in those components. These funds use the modified accrual basis of accounting, whereby revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Town considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recognized when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments are recognized only when payment is due.

Property taxes, intergovernmental grants, and earnings on investments associated with the current fiscal period are all considered to be susceptible to accrual, and so, have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the Town.

Because governmental fund statements are presented using a measurement focus and basis of accounting different from that used in the government-wide statements, reconciliations are presented that briefly explains the adjustments necessary to reconcile to ending net position and the change in net position.

In accordance with GASB Statement No. 33, Accounting and Financial Reporting for Nonexchange Transactions, ("GASB No. 33") the corresponding assets (receivables) in non-exchange transactions are recognized in the period in which the underlying exchange occurs, when an enforceable legal claim has arisen, when all eligibility requirements have been met, or when resources are received, depending on the revenue source.

Governmental funds are used to account for all or most of a government's general activities. The following are the Town's major governmental funds:

General Fund - The General Fund is the general operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in another fund.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

MEASURMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION (Continued)

GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (Continued)

Special Revenue Funds:
This fund accounts for revenues derived from specific taxes or other designated revenues that are legally restricted to expenditures for specific purposes. The Town's special revenue fund is as follows:

Street Fund - The Street Fund, a special revenue fund, is considered a major fund of the Town. Revenues in the Street Fund consist of motor vehicle ownership taxes, motor vehicle registration taxes and highway user taxes. In addition, this fund accounts for impact fees relating to new construction from building permits. Amounts collected are disbursed for the maintenance of the Town's streets and alleys.

Park Fund - The Park Fund, a special revenue fund, is considered a major fund of the Town. Revenues in the Park Fund consist of sales taxes, use taxes, motor vehicle use taxes, and open space sales taxes. In addition, this fund accounts for impact fees relating to new construction from building permits. Amounts collected are disbursed for the maintenance of the Town's parks and open space.

The other governmental fund (nonmajor fund) is a special revenue fund (Conservation Trust) and has been established to account for revenues from the Colorado Conservation Trust Fund which are required to be used to fund park and recreation services.

Proprietary Funds

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with the fund's principal ongoing operations. Operating expenses include the cost of sales and services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

Proprietary funds, which include enterprise funds, are accounted for on a flow of economic resources measurement focus using the accrual basis of accounting. Therefore, all assets, deferred outflows of resources, liabilities, and deferred inflows of resources associated with the operation of this fund are included on the statement of net position. Revenues and expenses are recorded in the accounting period in which they are earned or incurred, and they become measurable. Net position is segregated into amounts invested in capital assets, restricted for debt service and rate stabilization loan reserves, and unrestricted. Proprietary fund-type operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in total net position. Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. The Town's major enterprise funds include the Water, Sewer, and Storm Drainage funds.

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NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

MEASURMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION (Continued)

GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (Continued)

Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds, and agency funds. Trust funds are used to account for assets held by the Town under a trust agreement for individuals, private organizations, or other governments and are therefore not available to support the Town's own programs. The Town has one custodial trust fund, the Library Trust Fund, which accounts for library impact fees and grants and disburses funds for the benefit of the Town's library.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the enterprise funds and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

BUDGETS

The Town follows these procedures in establishing the budgetary data reflected in the financial statements:

▪ By October 15, the Town Administrator submits to the Town Board of Trustees, a proposed operating
budget for the fiscal year beginning the following January 1. The operating budget includes
proposed expenditures and the means of financing them;

▪ A public hearing is conducted to obtain taxpayer comments;

▪ Prior to December 31, the budget is legally enacted through passage of a resolution;

▪ Any budget revisions that alter the total expenditures of any fund must be approved by the Board of Trustees through passage of a formal resolution;

▪ The Town legally adopts budgets for all of the funds. Budgets for the general, special revenue and fiduciary funds are adopted on a basis consistent with GAAP. Budgetary comparisons for the enterprise funds are presented on a non-GAAP budgetary basis, where payments for capital assets and principal amounts of debt are treated as expenditures, bond proceeds are treated as revenues, and depreciation is not budgeted;

▪ Budgeted amounts in the financial statements are as originally adopted or as amended by the Town Board of Trustees. All appropriations lapse at year-end.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

MEASURMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION (Continued)

CASH AND CASH EQUIVALENTS
To improve cash management, cash received by the Town is pooled and invested. Individual fund integrity is maintained through the Town's records. Interest in the pool is presented as "equity in pooled cash and cash equivalents" on the financial statements. The Town considers all highly liquid investments with original maturities of three months or less, including deposits in a pooled investment fund, to be cash equivalents.

Short-term investments, consisting of funds invested in a local government investment pool (Note 2) are considered to be cash equivalents and are measured at net asset value, which approximates fair value. Overdrawn balances in pooled cash accounts are treated by the Town as interfund liabilities, payable to the fund deemed to have made the loan.

REVENUE RECOGNITION/PROPERTY TAXES
Property taxes attach an enforceable lien on property as of January 1. Taxes are levied in December, payable in the following year in full by April 30, or in two equal installments due on the last day of February and June 15. The county treasurer bills and collects property taxes for all taxing entities within the county. Property tax receipts collected by the county treasurer each month are remitted to the Town by the tenth day of the subsequent month. Property tax revenues are recognized in the government-wide financial statements in the year that the property taxes are used to fund the operations of the Town.

In the fund financial statements, property taxes are recognized in the year for which levied provided they become available and measurable. Utility service revenue is recognized when the service is provided.

ACCOUNTS RECEIVABLE
Based upon a review of the existing accounts receivable, no allowance for doubtful accounts is warranted for any fund.

INVENTORY
All inventories are valued at cost using the first-in/first-out (FIFO) method in proprietary funds. Inventories of governmental funds are recorded as expenditures when purchased.

Inventory generally consists of chemicals used in the treatment process of the Water and Sewer funds. The consumption method is used to account for inventories. Inventory costs are recorded as expenditures or expenses when individual inventory items are consumed.

PREPAID ITEMS
Payments to vendors for services that will benefit periods beyond the year-end are recorded as prepaid items.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

MEASURMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION (Continued)

CAPITAL ASSETS

Capital assets, which include property, plant, equipment, and infrastructure assets (i.e., streets and roads, bridges, water lines, storm-water drainage, traffic signals, and similar items) are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the Town as assets with an initial, individual cost of $5,000 or more and an estimated useful life in excess of one year. Such assets are recorded at historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value on the date received.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements are capitalized and depreciated over the remaining useful lives of the related capital assets, as applicable.

Assets are depreciated using the straight-line method over the assets estimated useful lives. Depreciation expense is reflected as an operating expense in the government-wide statement of activities. Estimated useful lives for asset types are as follows:

Land and Water Rights	N/A
Buildings and Improvements	10 - 40 years
Improvements Other than Buildings	5 - 50 years
Infrastructure	20 - 40 years
Machinery and Equipment	5 - 20 years
Utility Systems	50 years

ACCUMULATED UNPAID LEAVE (COMPENSATED ABSENCES)

The Town reports compensated absences in accordance with the provisions of GASB Statement No. 16, *Accounting for Compensated Absences*, ("GASB No. 16"). Personal leave benefits are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributable to services rendered and it is probable that the Town will compensate the employees for the benefits earned. Upon termination of employment from the Town, an employee will be compensated for all accrued vacation and compensatory time at their current rate of pay. There is no payment for sick leave upon termination. Amounts of vested or accumulated vacation pay that are not expected to be liquidated with expendable available financial resources are reported on the government-wide financial statements. The Town has recorded a liability of $191,849 at December 31, 2021.

On the government-wide and proprietary fund financial statements, where applicable, the current portion of unpaid compensated absences is the amount expected to be paid using current available resources. At December 31, 2021, the Town has estimated that 10% of the balance will be used currently.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

MEASURMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION (Continued)

ACCRUED LIABILITIES AND LONG-TERM OBLIGATIONS
All payables, accrued liabilities and long-term obligations are reported in the government-wide financial statements. In general, payables and accrued liabilities that will be paid from governmental funds are reported on the governmental fund financial statements regardless of whether they will be liquidated with current resources.

However, claims and judgments and the noncurrent portion of long-term liabilities that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they will be paid with current, expendable, available financial resources. In general, payments made within 60 days after year-end are considered to have been made with current available financial resources. Capital lease obligations that will be paid from governmental funds are not recognized as a liability in the fund financial statements until due.

In the government-wide financial statements, and proprietary fund type in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts are amortized over the life of the bonds.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts are reported as other financing used. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

INTERFUND TRANSACTIONS
Interfund receivables and payables arise from interfund transactions and are recorded by all funds affected in the period in which transactions are executed. At year-end, outstanding balances between funds are reported as internal balances. All amounts moved between funds, either as routine or non-routine, are reported as transfers in or out.

DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES
In addition to liabilities, the statement of financial position reports a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Town reports deferred inflows related to taxes levied in 2021 to be collected in 2022.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

NET POSITION/FUND BALANCES

In the government-wide financial statements and for the proprietary fund statements, net position are either shown as net investment in capital assets, with these assets essentially being nonexpendable; restricted when constraints placed on the net position are externally imposed; or unrestricted.

For the governmental fund presentation, fund balances that are classified as “nonspendable” include amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash, for example, inventories and prepaid amounts.

Fund balances are reported as “restricted” when constraints placed on the use of resources are either (a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority, the Town Council, are reported as “committed” fund balance. Those committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same type of action (for example, legislation, resolution, ordinance) it employed to previously commit those amounts. The Town currently has no committed funds.

Amounts that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed, are reported as “assigned” fund balance. Intent should be expressed by (a) the governing body itself or (b) a body (a budget or finance committee, for example) or official to which the governing body has delegated the authority to assign amounts to be used for specific purposes. The Town currently has no assigned fund balances.

All remaining fund balance in the General Fund or deficits in the other governmental funds are presented as unassigned.

NET POSITION/FUND EQUITY FLOW ASSUMPTIONS

Sometimes the government will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the government’s policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance, if allowed under the terms of the restriction. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

ESTIMATES

The presentation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities, and deferred inflows of resources and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expense during the reporting period. Actual results could differ from those estimates.

NOTE 2: STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

BUDGETS AND BUDGETARY ACCOUNTING

All funds must have budgets to be allowed expenditures. Budgets for all funds except proprietary funds are adopted on a basis consistent with generally accepted accounting principles. The proprietary funds are prepared on the accrual basis of accounting excluding depreciation expense. All annual appropriations lapse at year end.

By August 25 the County Assessor forwards certification of assessed valuation to the Town. On or before October 1, departments must submit to the budget officer an estimate of their expenditure requirements and their estimated revenue for the ensuing budget year. The budget officer shall prepare and submit to the Town Council a proposed budget by October 15. Upon receipt of the proposed budget, the Town Council shall publish a notice showing the proposed budget is open for inspection by the public and the date the Town will consider adoption of such proposed budget.

By December 15, the Town Council certifies to County Commissioners the mill levy against the assessed valuation.

Final adoption and an ordinance or resolution making appropriations is due by December 31 and submitted to division of local government within 30 days.

Expenditures may not legally exceed budgeted appropriations at the fund level.

NOTE 3: CASH AND INVESTMENTS

A summary of deposits and investments as of December 31, 2021 is as follows:

Petty Cash	$ 300
Cash Deposits	3,048,059
Investments	42,238,156
Total Cash and Investments	**$ 45,286,515**

This balance is presented in the financial statements as follows:

Cash and Investments	$ 43,503,740
Restricted Cash and Investments	1,262,270
Fiduciary Cash and Investments	520,505
Total Cash and Investments	**$ 45,286,515**

NOTE 3: CASH AND INVESTMENTS

DEPOSITS

Custodial Credit Risk - Deposits

In the case of deposits, this is the risk that in the event of bank failure, the government's deposits may not be returned to it. The Town's deposit policy is in accordance with CRS 11-10.5-101, The Colorado Public Deposit Protection Act (PDPA), which governs the investment of public funds. PDPA requires that all units of local government deposit cash in eligible public depositories. Eligibility is determined by state regulations.

Amounts on deposit in excess of federal insurance levels ($250,000) must be collateralized by eligible collateral as determined by the PDPA. The financial institution is allowed to create a single collateral pool for all public funds held. The pool is to be maintained by another institution, or held in trust for all the uninsured public deposits as a group. The market value of the collateral must be at least equal to 102% of the uninsured deposits. The institution's internal records identify collateral by depositor and as such, these deposits are considered uninsured but collateralized. The State Regulatory Commissions for banks and financial services are required by statute to monitor the naming of eligible depositories and reporting of the uninsured deposits and assets maintained in the collateral pools. At December 31, 2021, all of the Town's deposits as shown below were either insured by federal depository insurance or collateralized under PDPA and are therefore not deemed to be exposed to custodial credit risk.

Deposits at December 31, 2021 were as follows:

	Bank Balance	Book Balance
FDIC Insured	$ 500,000	$ 500,000
PDPA Collateralized not in Town's Name	1,585,861	1,637,868
Cash with Fiscal Agent not in Town's Name	906,158	910,191
Total Cash Deposits	**$ 2,992,019**	**$ 3,048,059**

INVESTMENTS

Credit Risk

Colorado statutes specify which instruments units of local government may invest, which include:

- Obligations of the United States and certain U.S. government agency securities
- Certain international agency securities
- General obligation and revenue bonds of the U.S. local government entities
- Bankers' acceptances of certain banks
- Commercial paper
- Local government investment pools
- Written repurchase agreements collateralized by certain authorized securities
- Certain money market funds
- Guaranteed investment contracts

The Town does not have an investment policy that would further limit its investment choices.

NOTE 3: CASH AND INVESTMENTS (Continued)

INVESTMENTS (Continued)

Credit Risk
For the year ended December 31, 2021, the Town had invested $42,238,156 in the Colorado Government Liquid Asset Trust (COLOTRUST), an investment vehicle established for local government entities in Colorado to pool surplus funds and are registered with the State Securities Commissioner. The pools operated similarly to a money market fund and each share vale is equal in value to $1.00. Investments consist of U.S. Treasury and U.S. Agency securities and repurchase agreements collateralized by U.S. Treasury and U.S. Agency securities. A designated custodial bank provides safekeeping and depository services in connection with the direct investment and withdrawal functions. Substantially all securities owned are held by the Federal Reserve Bank in the account maintained for the custodial bank. The custodian's internal records identify the investments owned by the entities. Colotrust is rated AAAm by Standard and Poor's.

Concentration of Credit Risk
The Town places no limit on the amount that may be invested in any one issuer.

Interest Rate Risk
Colorado Statutes require that no investment may have a maturity in excess of five years from the date of purchase. The Town does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates, other than those contained in the statutes. The Town's investment portfolio contains no investments that exceed that limitation.

Custodial Credit Risk – Investments
For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the Town will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. As of December 31, 2021, the Town's custodial credit risk is related to the investments in Colotrust,

RESTRICTED CASH
The Town has restricted cash and set aside equity as follows:

Restricted - Water Fund O&M Reserve	$ 912,270
Restricted - Sewer Fund Stabilization Res.	350,000
Total Restricted Cash and Investments	**$ 1,262,270**

NOTE 4: CAPITAL ASSETS

A summary of the Town's governmental capital asset transactions for the year are as follows:

	Governmental Activities			
	Restated Balance 12/31/2020	Additions	Deletions	Balance 12/31/2021
Capital Assets Not Being Depreciated				
Land & Water Rights	$ 1,716,459	$ -	$ -	$ 1,716,459
Construction in Progress	-	-	-	-
Total Capital Assets Not Being Depreciated	1,716,459	-	-	1,716,459
Capital Assets Being Depreciated				
Buildings and Improvements	862,342	1,303,328	-	2,165,670
Improvements Other Than Buildings	6,557,192	368,892	-	6,926,084
Steets and Improvements	24,593,407	698,042	-	25,291,449
Equipment	613,827	37,000	21,765	629,062
Total Capital Assets Being Depreciated	32,626,768	2,407,262	21,765	35,012,265
Accumulated Depreciation				
Buildings and Improvements	(294,806)	(34,817)	-	(329,623)
Improvements Other Than Buildings	(2,854,665)	(383,293)	-	(3,237,958)
Streets and Improvements	(12,877,678)	(933,762)	-	(13,811,440)
Equipment	(470,728)	(31,110)	(20,490)	(481,348)
Total Accumulated Depreciation	(16,497,877)	(1,382,982)	(20,490)	(17,860,369)
Net Govermental Capital Assets	**$ 17,845,350**	**$ 1,024,280**	**$ 1,275**	**$ 18,868,355**

Depreciation has been allocated to the various governmental functions as follows:

General Government	$ 56,971
Public Works	933,762
Parks, Recreation and Other	392,249
Total Depreciation	**$ 1,382,982**

NOTE 4: CAPITAL ASSETS (Continued)

A summary of the Town's business-type capital asset transactions for the year are as follows:

	Business-type Activities			
	Restated Balance 12/31/2020	Additions	Deletions	Balance 12/31/2021
Capital Assets Not Being Depreciated				
Land & Water Rights	$ 4,926,670	$ 2,479,123	$ -	$ 7,405,793
Construction in Progress	2,070,324	4,273,697	1,196,417	5,147,604
Total Capital Assets Not Being Depreciated	6,996,994	6,752,820	1,196,417	12,553,397
Capital Assets Being Depreciated				
Utilities Systems	47,907,021	1,573,327	-	49,480,348
Machinery and Equipment	1,581,104	743,761	125,000	2,199,865
Total Capital Assets Being Depreciated	49,488,125	2,317,088	125,000	51,680,213
Accumulated Depreciation	(17,138,818)	(1,494,648)	(125,000)	(18,508,466)
Net Business-type Capital Assets	**$ 39,346,301**	**$ 7,575,260**	**$ 1,196,417**	**$ 45,725,144**

Depreciation has been allocated to the various business-type activities as follows:

Water	$ 772,273
Wastewater	605,843
Storm Drainage	116,532
Total Depreciation	**$ 1,494,648**

The Town has restated the above capital assets balances as further described in Note 10.

NOTE 5: INTERNAL BALANCES AND TRANSFERS

The Town made the following routine transfers during the year:

	Transfers	
	To	From
Park Fund	$ 200,000	$ -
Conservtaion Trust Fund	-	200,000
Net Transfers	**$ 200,000**	**$ 200,000**

Internal Charges

The following amounts represent internal charges for services rendered by the General Fund Administration, Finance, Customer Service, Human Resources, Planning and Zoning and Public Works departments to the other funds for the year ended December 31, 2021:

NOTE 5: INTERNAL BALANCES AND TRANSFERS

Internal Charges

	Allocation To/(From)
General Fund	$ (3,206,100)
Street Fund	547,077
Park Fund	534,679
Water Fund	1,222,301
Sewer Fund	765,145
Drainage Fund	136,898
Net Allocation	**$ -**

NOTE 6: LONG-TERM DEBT

GOVERNMENTAL ACTIVITIES

Changes in governmental activities long-term debt are as follows:

	Balance 12/31/2020	Repayments	Balance 12/31/2021	Due within One Year	Accrued Interest	Interest Expense
Governmental Activities						
2014 Park Fund Loan	$ 1,270,251	$ 242,331	$ 1,027,920	$ 248,040	$ 2,045	$ 31,727
Accrued Compensated Absences	143,914	31,382	112,532	3,122	-	-
Total Governmental-type Activities	**$ 1,414,165**	**$ 273,713**	**$ 1,140,452**	**$ 251,162**	**$ 2,045**	**$ 31,727**

2014 Park Fund Note Payable

In 2014, the Town borrowed $2,400,000 from First National Bank, with monthly principal and interest payments beginning in 2016 and maturing in 2029. The loan requires monthly payments of $22,455 principal and interest, fixed at 2.31 %. The Park Fund is required to maintain a coverage amount of 125% of principal and interest. For the year ended December 31, 2021, the Town met the coverage amount.

Future debt service payments are as follows:

Fiscal Year	Principal	Interest	Total
2022	$ 248,040	$ 21,420	$ 269,460
2023	253,912	15,548	269,460
2024	259,892	9,568	269,460
2025	266,076	3,384	269,460
Total	**$ 1,027,920**	**$ 49,920**	**$ 1,077,840**

NOTE 6: LONG-TERM DEBT (continued)

BUSINESS-TYPE ACTIVITIES

Changes in business-type activity long-term debt are as follows:

	Balance 12/31/2020	Repayments	Balance 12/31/2021	Due within One Year	Accrued Interest	Interest Expense
Business-type Activities						
1982 CWCB Loan - Water	$ 159,828	$ 51,202	$ 108,626	$ 53,248	$ 363	$ 6,222
1984 General Obligation Bond - Water	80,000	25,000	55,000	27,000	229	3,896
2001 CWRPDA Loan - Water	105,975	69,948	36,027	36,027	240	3,081
2002 CWRPDA Loan - Sewer	650,004	314,169	335,835	335,835	3,611	3,242
2014 General Obligation Bond - Sewer	1,880,000	110,000	1,770,000	110,000	26,202	77,989
2019 CWRPDA Loan - Water	23,007,763	1,025,372	21,982,391	1,049,857	172,694	234,842
Accrued Compensated Absences - Water	-	-	31,218	3,122	-	-
Accrued Compensated Absences - Sewer	-	-	39,295	3,929	-	-
Accrued Compensated Absences - Drainage	-	-	8,804	880	-	-
Total Business-type Activities	**$ 25,883,570**	**$ 1,595,691**	**$ 24,367,196**	**$ 1,619,898**	**$ 203,339**	**$ 329,272**

1982 Colorado Water Conservation Board Water Note Payable

During 1982, the Town entered into a loan agreement with Colorado Water Conservation Board ("CWCB") requiring annual payments of $57,593 principal and interest at 4.0% through December 1, 2023. Revenues of the Town are pledged in an amount sufficient to pay the annual amounts due under the loan contract.

Future debt service payments are as follows:

Fiscal Year	Principal	Interest	Total
2022	$ 53,248	$ 4,345	$ 57,593
2023	55,378	2,215	57,593
Total	$ 108,626	$ 6,560	$ 115,186

1984 General Obligation Water Bond

During 1984, the Town entered into a general obligation water bond in the amount of $500,000. Bond is due in escalating installments and matures on December 1, 2023. Interest is fixed at 5%.

Future debt service payments are as follows:

Fiscal Year	Principal	Interest	Total
2022	$ 27,000	$ 2,750	$ 29,750
2023	28,000	1,400	29,400
Total	$ 55,000	$ 4,150	$ 59,150

NOTE 6: LONG-TERM DEBT (Continued)

BUSINESS-TYPE ACTIVITIES (Continued)

2001 Colorado Water Resource and Power Development Authority Water Note Payable

In 2001, the Town entered into a loan payable with CWRPDA requiring semi-annual payments of $36,747 principal and interest, at 4. 0% through May 1, 2022. The loan is a special revenue obligation of the Water Fund payable from water rates, fees, standby charges, and charges from the use and operation of the system and from such other funds legally available after the payment of operation and maintenance expenses of the system.

Future debt service payments are as follows:

Fiscal Year	Principal	Interest	Total
2022	$ 36,027	$ 734	$ 36,761

2002 Colorado Water Resource and Power Development Authority Sewer Note Payable

In 2002, the Town entered into a loan payable with the Colorado Water Resource and Power Development Authority ("CWRPDA"). The 20 year note requires varying semi-annual principal and interest payments at 3.71%, payments through August 1, 2022. The loan is a special revenue obligation of the Sewer Fund payable from sewer rates, fees, standby charges, and charges from the use and operation of the system and from such other funds legally available after the payment of operation and maintenance expenses of the system.

Future debt service payments are as follows:

Fiscal Year	Principal	Interest	Total
2022	$ 335,835	$ -	$ 335,835

2014 General Obligation Sewer Bond

In September 2014 the Town entered into a 20 year general obligation sewer bond in the amount of $2,400,000, due in 2024. The special revenue bond has variable interest rate, not to exceed 4%, and escalating principal payments.

Future debt service payments are as follows:

Fiscal Year	Principal	Interest	Total
2022	$ 110,000	$ 62,885	$ 172,885
2023	115,000	60,080	175,080
2024	120,000	56,918	176,918
2025	120,000	53,318	173,318
2026	125,000	49,478	174,478
2027-2031	700,000	177,540	877,540
2032-2034	480,000	38,799	518,799
Total	**$ 1,770,000**	**$ 499,018**	**$ 2,269,018**

NOTE 6: LONG-TERM DEBT (Continued)

BUSINESS-TYPE ACTIVITIES (Continued)

2019 Colorado Water Resource and Power Development Authority Water Note Payable

In 2019, the Town entered into a loan payable with the Colorado Water Resource and Power Development Authority ("CWRPDA"). The 20 year loan requires varying semi-annual principal and interest payments at interest ranging from 3.0 to 5.0% through August 1, 2039. The loan is a special revenue obligation of the Sewer Fund payable from sewer rates, fees, standby charges, and charges from the use and operation of the system and from such other funds legally available after the payment of operation and maintenance expenses of the system. As of December 31, 2021, the Town had not drawn down funds from this loan. The remaining amount available of $24.8 million to be received is reflected as cash with fiscal agent and is shown as restricted net position in the accompanying statement of net position.

Future debt service payments are as follows:

Fiscal Year	Principal	Interest	Total
2022	$ 1,049,857	$ 222,300	$ 1,272,157
2023	1,068,483	201,050	1,269,533
2024	1,091,978	180,550	1,272,528
2025	1,109,550	160,300	1,269,850
2026	1,129,785	141,050	1,270,835
2027-2031	5,901,906	451,950	6,353,856
2032-2036	6,412,390	181,000	6,593,390
2037-2039	4,218,442	31,650	4,250,092
Total	**$21,982,391**	**$ 1,569,850**	**$ 23,552,241**

Water Fund Rate Maintenance

Pursuant to the 2001 CWRPDA loan agreement, the Town shall establish, levy, and collect rents, rates, and other charges for the products and services provided by the Town's water system (the "Water System") in an amount sufficient to: (1) meet the operation and maintenance expenses of the Water System, (2) comply with all covenants in the loan resolution, and (3) pay at least 110% of the debt service on all indebtedness or at least 110% of all such debt if connection fees are included as a source of payment.

Per the loan agreement, the Town is required to either raise rates within 60 days after the end of the year to comply with the rate covenant or to hire an independent firm of accountants or consulting engineers to do a rate study within 120 days of year-end to recommend a rate increase to meet the loan covenant.

NOTE 6: LONG-TERM DEBT (Continued)

BUSINESS-TYPE ACTIVITIES (Continued)

Sewer Fund Rate Maintenance

Pursuant to the 2002 CWRPDA loan agreement, the Town shall establish, levy, and collect rents, rates, and other charges for the products and services provided by the Town's sewer system (the "Sewer System") in an amount sufficient to: (1) meet the operation and maintenance expenses of the Sewer System, (2) comply with all covenants in the loan resolution, and (3) pay at least 110% of the debt service on all indebtedness or at least 110% of all such debt if connection fees are included as a source of payment.

Per the loan agreement, the Town is required to either raise rates within 60 days after the end of the year to comply with the rate covenant or to hire an independent firm of accountants or consulting engineers to do a rate study within 120 days of year-end to recommend a rate increase to meet the loan covenant.

The Town Board approved resolution 1-2012 SE establishing a rate stabilization account in the Sewer Fund in conformity with the rate covenant provisions of the 2002 CWRPDA loan agreement. This resolution restricted $350,000 specifically for debt service on the aforementioned CWRPDA loan, retroactive to December 31, 2011. This restriction, plus the calculation shown above, demonstrates the Town is in compliance with the requirements of the CWRPDA loan at December 31, 2021.

Pursuant to the 2014 special revenue bond obligation agreement, the Town shall establish, maintain, enforce, and collect rates, fees, and charges for the services provided by the Town's wastewater system to create gross revenue each calendar year sufficient to pay operation and maintenance expenses and to create net revenue in an amount: (1) equal to not less than 120% of the amount necessary to pay when due the principal of and interest on the bonds and any parity lien bonds coming due during such calendar year; and (2) sufficient to make up any deficiencies in the reserve account. In the event that the gross revenue at any time is not sufficient to make such payments, the Town shall promptly increase such rates, fees, and charges to an extent which will ensure the payments and accumulations required by the ordinance.

NOTE 6: LONG-TERM DEBT (Continued)

BUSINESS-TYPE ACTIVITIES (Continued)

Coverage for the Water and Sewer CWRPDA rate maintenance agreement and calculation of the three-month operating reserve requirement is as follows:

	Water	Sewer	Total
Gross Charges for Services	$ 4,666,974	$ 1,453,939	$ 6,120,913
Capital Contributions	4,526,669	781,122	5,307,791
Total Revenues	9,193,643	2,235,061	11,428,704
Operating Expenses			
Operating expenses	3,224,855	2,100,086	5,324,941
Less Depreciation	(772,273)	(605,843)	(1,378,116)
Operating Expenses	2,452,582	1,494,243	3,946,825
Net Operating Revenues	6,741,061	740,818	7,481,879
Debt Service			
1982 CWCB Loan - Water	57,594	-	57,594
1984 GO Bond - Water	29,000	-	29,000
2001 CWRPDA Loan - Water	73,496	-	73,496
2002 CWRPDA Loan - Sewer	-	332,337	332,337
2014 GO Bond - Sewer	-	175,415	175,415
2019 CWRPDA Loan - Sewer	1,269,172	-	1,269,172
Total Debt Service	1,429,262	507,752	1,937,014
Debt Coverage Ratio 110%/120%	1,572,188	609,302	2,130,715
Excess (Shortfall)	$ 5,168,873	$ 131,515	$ 5,351,163
2022 Operating Budget	$ 3,649,078	$ 975,134	$ 4,624,212
3 Month Required O & M Reserve	$ 912,270	$ -	$ 912,270
Rate Stabilization Reserve	-	350,000	350,000
Total CWRPDA Reserves	$ 912,270	$ 350,000	$ 1,262,270

NOTE 7: FUND BALANCE/NET POSITION RESERVES/RESTRICTIONS

TAX SPENDING AND DEBT LIMITATIONS

On November 3, 1992, the voters of Colorado approved Amendment 1, commonly known as the TABOR Amendment, which adds a new Section 20 to Article X of the Colorado Constitution. TABOR contains tax, spending, revenue and debt limitations which apply to the State of Colorado, all local governments, and special districts.

The Town's financial activity for the year ended December 31, 2021 will provide the basis for calculation of future limitations adjusted for allowable increases tied to inflation and local growth. Subsequent to December 31, 1992, revenue in excess of the Town's "spending limit" must be refunded unless voters approve the retaining of such excess revenue. TABOR generally requires voter approval for any new tax, tax increases and new debt.

NOTE 7: FUND BALANCE/NET POSITION RESERVES/RESTRICTIONS (Continued)

TAX SPENDING AND DEBT LIMITATIONS (Continued)

On November 5, 1996, the voting citizens of the Town of Wellington authorized the Town (retroactive to January 1, 1995) to, without imposing any new taxes or increases in tax rates, retain all revenue from all sources in 1995 and subsequent years, and to spend the same as a voter-approved revenue change and as exception to limits which would otherwise apply for each of said years under Colorado Constitution Article X, Section 20, the taxpayer's bill of rights. This effectively removed all revenue and spending limits imposed by TABOR.

TABOR is extremely complex and subject to interpretation. Ultimate implementation may depend upon litigation and legislative guidance. The Town's management believes it is in compliance with the TABOR amendment.

The Article requires an emergency reserve be set aside for 2021 in the amount of 3% or more of its fiscal year spending. At December 31, 2021, the Town has restricted the following for emergencies:

General Fund	$ 251,000

Other Restrictions and Commitments
The Town has restricted or committed other amounts at the fund level for debt purposes as described in Note 6 and as detailed below in the governmental funds:

Restricted:		
For Emergencies	$	251,000
For Parks and Recreation		909,740
Total Restricted	**$**	**1,160,740**
Committed:		
For Street Capital Projects	$	3,690,406
For Park Capital Projects		2,327,017
Total Committed	**$**	**6,017,423**

In addition, amounts reported as prepaid expenses in the governmental funds are considered nonexpendable fund equity at year end.

NOTE 8: COMMITMENTS AND CONTINGENCIES

The Town receives financial assistance from federal and state governmental agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of the Town, any such disallowed claims will not have a material effect on any of the financial statements of the individual fund types included herein or on the overall financial position of the Town at December 31, 2021.

NOTE 9: RISK MANAGEMENT

The Town is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters.

The Town carries commercial insurance covering specific and general risks of loss, including worker's compensation and employee health and accident insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years. There have been no significant reductions in insurance coverage.

NOTE 10: PRIOR PERIOD RESTATEMENTS

As part of the preparation of the fiscal year 2021 financial statements, the Town determined that various amount reported in December 31, 2020 should be restated.

The Town reviewed its policy related to accruals of sales and cigarette taxes. Previously, the Town was only accruing taxes that were received from the State of Colorado in January of the subsequent year. As those taxes are collected by the vendors prior to year-end, yet are not remitted until the subsequent February, they are considered measurable and available at year end and subject to accrual. Accordingly, the Town has increased the beginning fund equity in the General, Street, and Parks Funds for $275,062 and $1,901 of additional sales and cigarette tax accruals, respectively.

When reviewing the Town’s prior capital asset depreciation schedules, it was noted that the detail listings maintained by the Town did not reconcile to the amounts reported in prior audits and also included items that had been incorrectly capitalized. The most significant unsupported items were in the Governmental Activities Improvements Other than Buildings where capital assets reported were $6,232,318 higher than reported and accumulated depreciation on those same assets being $2,236,682 higher than reported. The restatement of capital assets in the business-type activities and proprietary funds were primarily related to non-capitalizable items being included on the depreciation schedules. Overall, governmental activity capital assets and beginning net position was reduced by a net $4,650,914, business-type activity capital assets and net position were reduced by a net $239,716, and capital assets and net position in the Water, Sewer and Drainage Funds were reduced by a net $77,528, $133,982, and $28,206, respectively.

A summary of these restatements is shown below:

Description	Govt. Activities	Bus Type Activities	General Fund	Street Fund	Park Fund	Water Fund	Sewer Fund	Drainage Fund
Overstated Capital Assets	$ (4,650,914)	$ (239,716)	$ -	$ -	$ -	$ (77,528)	$ (133,982)	$ (28,206)
Unrecorded Receivables	276,964	-	185,258	45,853	45,853	-	-	-
Net Restatements	(4,373,950)	(239,716)	185,258	45,853	45,853	(77,528)	(133,982)	(28,206)
Ending Equity - Prior Year Audit	34,609,666	24,761,696	7,078,957	3,000,853	2,864,394	40,055,410	23,806,941	3,726,010
Beginning Equity - Restated	**$ 30,235,716**	**$ 24,521,980**	**$ 7,264,215**	**$ 3,046,706**	**$ 2,910,247**	**$ 39,977,882**	**$ 23,672,959**	**$ 3,697,804**

REQUIRED SUPPLEMENTARY INFORMATION

TOWN OF WELLINGTON, COLORADO

BUDGETARY COMPARISON SCHEDULE
General Fund
FOR THE YEAR ENDED DECEMBER 31, 2021

	2021		
	Original & Final Budget	**Actual**	**Variance With Final Budget**
REVENUES			
Taxes			
Property Taxes	$ 1,532,458	$ 1,533,366	$ 908
Sales and Use Taxes	2,376,529	2,650,060	273,531
Cigarette Taxes	4,000	8,869	4,869
Franchise Taxes	187,000	218,903	31,903
Other Taxes	7,500	9,105	1,605
Total Tax Revenue	4,107,487	4,420,303	312,816
Intergovernmental Revenues			
Severance Tax	42,538	12,628	(29,910)
Other Intergovernmental	-	98,717	98,717
Total Intergovernmental Revenue	42,538	111,345	68,807
Licenses and Permits			
Liquor Licenses	1,600	925	(675)
Building Permits	120,000	526,232	406,232
Animal Licenses	60	-	(60)
Business Licenses	30,000	5,550	(24,450)
Total Licenses and Permits	151,660	532,707	381,047
Fines and Forfeits	8,000	5,482	(2,518)
Charges for Services			
Recreation/Comm Ctr Charges	8,000	10,567	2,567
Sales of Goods	5,000	5,150	150
Rents	4,000	7,650	3,650
Other Charges for Services	62,700	22,155	(40,545)
Total Charges for Services	79,700	45,522	(34,178)
Investment Earnings	63,000	5,683	(57,317)
Other Revenues			
Donations	-	55	55
Sale of Capital Assets	-	490	490
Other Miscellaneous Revenue	3,000	15,287	12,287
Total Other Revenue	3,000	15,832	12,832
TOTAL REVENUES	4,455,385	5,136,874	681,489

See accompanying Independent Auditors' Report.

(Continued)

TOWN OF WELLINGTON, COLORADO

BUDGETARY COMPARISON SCHEDULE
General Fund
FOR THE YEAR ENDED DECEMBER 31, 2021

	2021		
	Original & Final Budget	**Actual**	**Variance With Final Budget**
(Continued)			
EXPENDITURES			
General Government			
Personnel Services	1,949,886	2,012,698	(62,812)
Insurance	148,000	121,980	26,020
Professional Fees	807,100	607,674	199,426
Repairs and Maintenance	55,750	64,798	(9,048)
Supplies	35,225	32,951	2,274
Telephone and Utilities	42,650	66,575	(23,925)
Travel and Training	42,815	15,496	27,319
Other Expenses	444,720	365,642	79,078
Overhead Allocation	-	(1,504,837)	1,504,837
Total General Government	3,526,146	1,782,977	1,743,169
Public Safety			
Personnel Services	1,579,244	1,463,182	116,062
Fuel and Automotive	6,042	8,132	(2,090)
Repairs and Maintenance	17,500	14,425	3,075
Telephone and Utilities	1,200	1,791	(591)
Travel and Training	-	-	-
Other Expenses	8,000	4,737	3,263
Total Public Safety	1,611,986	1,492,267	119,719
Public Works			
Personnel Services	1,579,761	1,300,605	279,156
Fuel and Automotive	2,500	2,666	(166)
Professional Fees	100,000	32,574	67,426
Repairs and Mainenance	74,300	106,358	(32,058)
Supplies	33,600	37,320	(3,720)
Telephone and Utilities	29,200	39,267	(10,067)
Travel and Training	18,000	4,423	13,577
Other Expenses	64,160	35,591	28,569
Overhead Allocation	-	(1,701,263)	1,701,263
Total Public Works/Comm Devel	1,901,521	(142,459)	2,043,980
Parks, Recreation and Other			
Cemetery	30,000	124	29,876
Other Expenses	77,910	71,780	6,130
Total Parks, Recreation & Other	107,910	71,904	36,006
Capital Outlay			
General Government Capital Outlay	-	1,370,858	(1,370,858)
Public Works Capital Outlay	244,000	463,911	(219,911)
Other Capital Outlay	19,704,956	-	19,704,956
Total Capital Outlay	19,948,956	1,834,769	18,114,187
TOTAL EXPENDITURES	27,096,519	5,039,458	22,057,061
REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	(22,641,134)	97,416	22,738,550
OTHER FINANCING SOURCES (USES)			
Transfers In	1,253,922	-	1,253,922
NET CHANGE IN FUND BALANCE - BUDGET BASIS	$ (21,387,212)	97,416	$ 23,992,472
FUND BALANCE, BEGINNING		7,078,957	
Prior Period Restatement		185,258	
FUND BALANCE, BEGINNING (As Restated)		7,264,215	
FUND BALANCE, ENDING		$ 7,361,631	

See accompanying Independent Auditors' Report.

TOWN OF WELLINGTON, COLORADO

BUDGETARY COMPARISON SCHEDULE
Street Fund
FOR THE YEAR ENDED DECEMBER 31, 2021

	2021		
	Final Budget	**Actual**	**Variance With Final Budget**
REVENUES			
Taxes			
Specific Ownership Taxes	$ 90,000	$ 110,785	$ 20,785
Sales and Use Taxes	865,000	1,453,674	588,674
Total Tax Revenue	955,000	1,564,459	609,459
Intergovernmental Revenues			
Highway Users	263,000	313,258	50,258
Road and Bridge	38,000	29,521	(8,479)
Total Intergovernmental Revenue	301,000	342,779	41,779
Licenses and Permits			
Impact Fees	170,000	300,890	130,890
Other Licenses	58,000	24,450	(33,550)
Total Licenses and Permits	228,000	325,340	97,340
Investment Earnings	15,000	845	(14,155)
Other Revenues			
Sale of Capital Assets	1,000	9,493	8,493
TOTAL REVENUES	1,500,000	2,242,916	742,916
EXPENDITURES			
General Government			
Equipment Rentals	3,000	1,134	1,866
Fuel and Automotive	14,000	15,285	(1,285)
Professional Fees	32,000	33,600	(1,600)
Repairs and Mainenance	20,000	26,841	(6,841)
Supplies	24,500	8,650	15,850
Telephone and Utilities	175,092	198,927	(23,835)
Travel and Training	-	275	(275)
Other Expenses	4,000	548,317	(544,317)
Total Public Works/Comm Devel	272,592	833,029	(560,437)
Capital Outlay			
Public Works Capital Outlay	63,000	766,187	(703,187)
Other Capital Outlay	1,252,132	-	1,252,132
Total Capital Outlay	1,315,132	766,187	548,945
TOTAL EXPENDITURES	1,587,724	1,599,216	(11,492)
REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	(87,724)	643,700	731,424
OTHER FINANCING SOURCES (USES)			
Transfers (Out)	(2,798,644)	-	2,798,644
NET CHANGE IN FUND BALANCE - BUDGET BASIS	$ (2,886,368)	643,700	$ 3,530,068
FUND BALANCE, BEGINNING		3,000,853	
Prior Period Restatement		45,853	
FUND BALANCE, BEGINNING (As Restated)		3,046,706	
FUND BALANCE, ENDING		$ 3,690,406	

See accompanying Independent Auditors' Report.

TOWN OF WELLINGTON, COLORADO

BUDGETARY COMPARISON SCHEDULE
Park Fund
FOR THE YEAR ENDED DECEMBER 31, 2021

	2021		
	Original & Final Budget	**Actual**	**Variance With Final Budget**
REVENUES			
Taxes			
Sales and Use Taxes	$ 1,015,840	$ 1,273,872	$ 258,032
Licenses and Permits			
Impact Fees	145,000	92,800	(52,200)
Charges for Services			
Recreation/Comm Ctr Charges	30,000	9,826	(20,174)
Rents	2,000	2,057	57
Total Charges for Services	32,000	11,883	(20,117)
Investment Earnings	20,000	1,233	(18,767)
Other Revenues			
Sale of Capital Assets	-	285	285
TOTAL REVENUES	1,212,840	1,380,073	167,233
EXPENDITURES			
General Government			
Personnel Services	562,562	456,652	105,910
Equipment Rentals	12,750	10,980	1,770
Fuel and Automotive	5,500	4,879	621
Professional Fees	59,770	26,841	32,929
Repairs and Maintenance	237,990	212,578	25,412
Supplies	42,270	24,931	17,339
Telephone and Utilities	54,000	31,100	22,900
Travel and Training	8,500	6,260	2,240
Other Expenses	141,683	618,480	(476,797)
Total Parks, Recreation & Other	1,125,025	1,392,701	(267,676)
Capital Outlay			
Parks, Recreation and Other Capital Outlay	-	100,892	(100,892)
Other Capital Outlay	40,000	-	40,000
Total Capital Outlay	40,000	100,892	(60,892)
Debt Service			
Principal	242,304	242,304	-
Interest	27,156	27,156	-
Total Debt Service	269,460	269,460	-
TOTAL EXPENDITURES	1,434,485	1,763,053	(328,568)
REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	(221,645)	(382,980)	(161,335)
OTHER FINANCING SOURCES (USES)			
Transfers (Out)	(600,679)	(200,000)	400,679
NET CHANGE IN FUND BALANCE - BUDGET BASIS	$ (822,324)	(582,980)	$ 239,344
FUND BALANCE, BEGINNING		2,864,394	
Prior Period Restatement		45,853	
FUND BALANCE, BEGINNING (As Restated)		2,910,247	
FUND BALANCE, ENDING		$ 2,327,267	

See accompanying Independent Auditors' Report.

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OTHER SUPPLEMENTARY INFORMATION

TOWN OF WELLINGTON, COLORADO

BUDGETARY COMPARISON SCHEDULE
Conservation Trust Fund
FOR THE YEAR ENDED DECEMBER 31, 2021

	2021		
	Final Budget	**Actual**	**Variance With Final Budget**
REVENUES			
Intergovernmental Revenues			
Conservation Trust Fund	$ -	$ 123,605	$ 123,605
Investment Earnings	-	328	328
TOTAL REVENUES	-	123,933	123,933
OTHER FINANCING SOURCES (USES)			
Transfers In	-	200,000	(200,000)
NET CHANGE IN FUND BALANCE - BUDGET BASIS	$ -	323,933	$ 323,933
FUND BALANCE, BEGINNING		585,807	
FUND BALANCE, ENDING		$ 909,740	

See accompanying Independent Auditors' Report.

TOWN OF WELLINGTON, COLORADO

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
BUDGET AND ACTUAL
Water Fund
FOR THE YEAR ENDED DECEMBER 31, 2021

	2021		
	Final Budget	**Actual**	**Variance with Final Budget**
Operating Revenues			
Utility Charges	$ 5,120,866	$ 4,666,974	$ (453,892)
Other Charges for Services	15,000	9,037	(5,963)
Total Revenues	5,135,866	4,676,011	(459,855)
Operating Expenses			
Raw Water Purchases	2,058,854	1,219,501	839,353
Management Fees	-	1,222,301	(1,222,301)
Personnel Services	403,288	451,012	(47,724)
Operating Supplies	50,000	52,305	(2,305)
Professional Fees	158,000	118,547	39,453
Repairs and Maintenance	172,000	230,318	(58,318)
Travel and Training	11,000	6,432	4,568
Treatment	175,000	210,264	(35,264)
Telephone and Utilities	167,800	147,409	20,391
Other Operating Expenses	10,000	13,995	(3,995)
Other Capital Outlay	306,500	1,620,202	(1,313,702)
Total Expenditures	3,512,442	5,292,286	(1,779,844)
Operating Income (Loss)	1,623,424	(616,275)	(2,239,699)
Other Income (Expense)			
Tax Revenue & Impact Fees	85,593	85,593	-
Intergovernmental Revenue	-	1,311,669	1,311,669
Investment Earnings	150,000	7,592	(142,408)
Interest Expense	(1,621,453)	(1,571,030)	50,423
Total Other Income (Expense)	(1,385,860)	(166,176)	1,219,684
Net Income (Loss) before Transfers	237,564	(782,451)	(1,020,015)
Transfers			
Transfers In/(Out)	(12,857,712)	-	12,857,712
Net Income (Loss), Budget Basis	(12,620,148)	(782,451)	11,837,697
Contributed Capital			
Plant Investment Fees	750,000	727,460	(22,540)
Cash in Lieu of Fees	2,691,072	1,320,086	(1,370,986)
Dedicated Infastructure/Water Rights	-	2,479,123	2,479,123
Total Contributed Capital	3,441,072	4,526,669	1,085,597
Change in Net Position (Budget Basis)	$ (9,179,076)	3,744,218	$ 12,923,294
Budget to GAAP Reconciliation			
Principal Paid		1,171,560	
Depreciation Expense		(772,273)	
Capital Outlay		1,454,918	
Change in Net Position - GAAP Basis		5,598,423	
Net Position, Beginning		39,977,882	
Net Position, Ending		$ 45,576,305	

See accompanying Independent Auditors' Report.

TOWN OF WELLINGTON, COLORADO

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
BUDGET AND ACTUAL
Sewer Fund
FOR THE YEAR ENDED DECEMBER 31, 2021

	2021		
	Final Budget	**Actual**	**Variance with Final Budget**
Operating Revenues			
Utility Charges	$ 1,442,295	$ 1,453,939	$ 11,644
Operating Expenses			
Management Fees	-	765,145	(765,145)
Personnel Services	368,635	386,500	(17,865)
Operating Supplies	23,000	14,384	8,616
Professional Fees	75,000	46,312	28,688
Repairs and Maintenance	129,500	93,801	35,699
Travel and Training	9,000	1,529	7,471
Treatment	35,000	24,368	10,632
Telephone and Utilities	139,400	155,806	(16,406)
Other Operating Expenses	11,000	6,398	4,602
Other Capital Outlay	42,000	3,575,136	(3,533,136)
Total Expenditures	832,535	5,069,379	(4,236,844)
Operating Income (Loss)	609,760	(3,615,440)	(4,225,200)
Other Income (Expense)			
Investment Earnings	166,000	4,576	(161,424)
Debt Service	(507,753)	(511,837)	(4,084)
Gain (Loss) on Sale of Assets	-	20,300	20,300
Total Other Income (Expense)	(341,753)	(486,961)	(145,208)
Net Income (Loss) before Transfers	268,007	(4,102,401)	(4,370,408)
Transfers			
Transfers In/(Out)	(5,589,728)	-	5,589,728
Net Income (Loss), Budget Basis	(5,321,721)	(4,102,401)	1,219,320
Contributed Capital			
Plant Investment Fees	750,000	781,122	31,122
Change in Net Position (Budget Basis)	$ (4,571,721)	(3,321,279)	$ 1,250,442
Budget to GAAP Reconciliation			
Principal Paid		430,356	
Depreciation Expense		(605,843)	
Capital Outlay		3,479,537	
Change in Net Position - GAAP Basis		(17,229)	
Net Position, Beginning		23,672,959	
Net Position, Ending		$ 23,655,730	

See accompanying Independent Auditors' Report.

TOWN OF WELLINGTON, COLORADO

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
BUDGET AND ACTUAL
Drainage Fund
FOR THE YEAR ENDED DECEMBER 31, 2021

	2021		
	Final Budget	**Actual**	**Variance with Final Budget**
Operating Revenues			
Utility Charges	$ 625,000	$ 659,941	$ 34,941
Operating Expenses			
Management Fees	-	136,898	(136,898)
Personnel Services	-	8,804	(8,804)
Administrative/Office Expenses	8,000	6,498	1,502
Professional Fees	135,000	64,527	70,473
Repairs and Maintenance	1,500	2,418	(918)
Telephone and Utilities	361,000	396,096	(35,096)
Other Operating Expenses	-	319	(319)
Other Capital Outlay	1,000	93,466	(92,466)
Total Expenditures	506,500	709,026	(202,526)
Operating Income (Loss)	118,500	(49,085)	(167,585)
Other Income (Expense)			
Tax Revenue & Impact Fees	220,400	132,857	(87,543)
Intergovernmental Revenue	112,000	730	(111,270)
Investment Earnings	10,000	462	(9,538)
Debt Service	-	-	-
Total Other Income (Expense)	342,400	134,049	(208,351)
Net Income (Loss) before Transfers	460,900	84,964	(375,936)
Transfers			
Transfers In/(Out)	(448,249)	-	448,249
Change in Net Position (Budget Basis)	$ 12,651	84,964	$ 72,313
Budget to GAAP Reconciliation			
Depreciation Expense		(116,532)	
Capital Outlay		63,145	
Change in Net Position - GAAP Basis		31,577	
Net Position, Beginning		3,697,804	
Net Position, Ending		$ 3,729,381	

See accompanying Independent Auditors' Report.

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STATE COMPLIANCE

The public report burden for this information collection is estimated to average 380 hours annually.

Form Approved
OMB No. 2125-0032

LOCAL HIGHWAY FINANCE REPORT	City or County: Town of Wellington YEAR ENDING : December 2021
This Information From The Records Of (example - City of _ or County of _	Prepared By: Charity Campfield Phone: (970) 732-1094

I. DISPOSITION OF HIGHWAY-USER REVENUES AVAILABLE FOR LOCAL GOVERNMENT EXPENDITURE

ITEM	A. Local Motor-Fuel Taxes	B. Local Motor-Vehicle Taxes	C. Receipts from State Highway-User Taxes	D. Receipts from Federal Highway Administration
1. Total receipts available				
2. Minus amount used for collection expenses				
3. Minus amount used for nonhighway purposes				
4. Minus amount used for mass transit				
5. Remainder used for highway purposes				

II. RECEIPTS FOR ROAD AND STREET PURPOSES

ITEM	AMOUNT
A. Receipts from local sources:	
1. Local highway-user taxes	
a. Motor Fuel (from Item I.A.5.)	
b. Motor Vehicle (from Item I.B.5.)	
c. Total (a.+b.)	
2. General fund appropriations	
3. Other local imposts (from page 2)	2,094,717
4. Miscellaneous local receipts (from page 2)	10,337
5. Transfers from toll facilities	
6. Proceeds of sale of bonds and notes:	
a. Bonds - Original Issues	
b. Bonds - Refunding Issues	
c. Notes	
d. Total (a. + b. + c.)	0
7. Total (1 through 6)	2,105,054
B. Private Contributions	
C. Receipts from State government (from page 2)	323,332
D. Receipts from Federal Government (from page 2)	0
E. Total receipts (A.7 + B + C + D)	2,428,386

III. DISBURSEMENTS FOR ROAD AND STREET PURPOSES

ITEM	AMOUNT
A. Local highway disbursements:	
1. Capital outlay (from page 2)	406,932
2. Maintenance:	338,961
3. Road and street services:	
a. Traffic control operations	
b. Snow and ice removal	
c. Other	
d. Total (a. through c.)	0
4. General administration & miscellaneous	547,077
5. Highway law enforcement and safety	
6. Total (1 through 5)	1,292,970
B. Debt service on local obligations:	
1. Bonds:	
a. Interest	
b. Redemption	
c. Total (a. + b.)	0
2. Notes:	
a. Interest	
b. Redemption	
c. Total (a. + b.)	0
3. Total (1.c + 2.c)	0
C. Payments to State for highways	
D. Payments to toll facilities	
E. Total disbursements (A.6 + B.3 + C + D)	1,292,970

IV. LOCAL HIGHWAY DEBT STATUS

(Show all entries at par)

	Opening Debt	Amount Issued	Redemptions	Closing Debt
A. Bonds (Total)				0
1. Bonds (Refunding Portion)				
B. Notes (Total)				0

V. LOCAL ROAD AND STREET FUND BALANCE

A. Beginning Balance	B. Total Receipts	C. Total Disbursements	D. Ending Balance	E. Reconciliation
3,000,853	2,428,386	1,292,970	3,987,525	148,744

Notes and Comments:

FORM FHWA-536 (Rev.06/2000) PREVIOUS EDITIONS OBSOLETE Excel (Next Page)

See accompanying Independent Auditors' Report.

LOCAL HIGHWAY FINANCE REPORT	STATE: Colorado YEAR ENDING (mm/yy): December 2021

II. RECEIPTS FOR ROAD AND STREET PURPOSES - DETAIL

ITEM	AMOUNT	ITEM	AMOUNT
A.3. Other local imposts:		**A.4. Miscellaneous local receipts:**	
a. Property Taxes and Assessments		a. Interest on investments	845
b. Other local imposts:		b. Traffic Fines & Penalities	
1. Sales Taxes	1,375,119	c. Parking Garage Fees	
2. Infrastructure & Impact Fees	616,170	d. Parking Meter Fees	
3. Liens		e. Sale of Surplus Property	9,492
4. Licenses		f. Charges for Services	
5. Specific Ownership &/or Other	103,428	g. Other Misc. Receipts	
6. Total (1. through 5.)	2,094,717	h. Other	
c. Total (a. + b.)	2,094,717	i. Total (a. through h.)	10,337
	(Carry forward to page 1)		(Carry forward to page 1)

ITEM	AMOUNT	ITEM	AMOUNT
C. Receipts from State Government		**D. Receipts from Federal Government**	
1. Highway-user taxes	290,830	1. FHWA (from Item I.D.5.)	
2. State general funds		2. Other Federal agencies:	
3. Other State funds:		a. Forest Service	
a. State bond proceeds		b. FEMA	
b. Project Match		c. HUD	
c. Motor Vehicle Registrations	32,502	d. Federal Transit Admin	
d. Other (Specify) - DOLA Grant		e. U.S. Corps of Engineers	
e. Other (Specify)		f. Other Federal	
f. Total (a. through e.)	32,502	g. Total (a. through f.)	0
4. Total (1. + 2. + 3.f)	323,332	3. Total (1. + 2.g)	
			(Carry forward to page 1)

III. DISBURSEMENTS FOR ROAD AND STREET PURPOSES - DETAIL

	ON NATIONAL HIGHWAY SYSTEM (a)	OFF NATIONAL HIGHWAY SYSTEM (b)	TOTAL (c)
A.1. Capital outlay:			
a. Right-Of-Way Costs			0
b. Engineering Costs			0
c. Construction:			
(1). New Facilities			0
(2). Capacity Improvements			0
(3). System Preservation		347,381	347,381
(4). System Enhancement & Operation		59,551	59,551
(5). Total Construction (1) + (2) + (3) + (4)	0	406,932	406,932
d. Total Capital Outlay (Lines 1.a. + 1.b. + 1.c.5)	0	406,932	406,932
			(Carry forward to page 1)

Notes and Comments:

FORM FHWA-536