

# FISCAL YEAR 2021 THIRD QUARTER BUDGET SUMMARY STATUS REPORT



DANETTE RUVALCABA, DIRECTOR OF FINANCE

## Introduction

The Fiscal Year 2021 Third Quarter Budget Summary Status Report forecasts year-end revenues and expenditures for all funds. This report is an integral part of the budget process; it provides transparency to the Town's budget and finances. The Finance Department produces this report in collaboration with all Town departments to forecast revenues and expenditures.

The Third Quarter Report is developed using nine months of actual (unaudited) activity in budgeted operating departments and departmental projections of anticipated spending and revenue trends for the remainder of the fiscal year.

The following discussions, analyses and recommendations are included in this report:

- A high-level summary of projected revenues and expenditures for all funds.
- Discussion of significant variances in revenue and expenditure actuals to budget.
- Estimated ending fund balances for 2021.
- Sales Tax actuals, projections and trends.
- A third-quarter check register of cleared payments.

## General Fund

	3RD QRT ACTUALS UNAUDITED	YTD UNAUDITED	2021 BUDGET	YEAR END PROJECTED	% OF YTD ACTUAL
<b>REVENUES</b>					
ADAMS PROPERTY TAX	\$ 6,813	\$ 346,327	\$ 354,880	\$ 347,327	98%
ARAPAHOE PROPERTY TAX	884	82,005	83,450	82,305	98%
SALES TAX	939,823	2,472,570	3,156,030	3,269,054	78%
OTHER TAXES	1,864	9,116	21,480	10,576	42%
SUBTOTAL TAXES	\$ 949,384	\$ 2,910,018	\$ 3,615,840	\$ 3,709,261	80%
FRANCHISE AND ROYALTIES	\$ 20,881	\$ 51,696	\$ 75,250	\$ 78,314	69%
LICENSE & PERMITS	203,614	483,227	450,730	547,784	107%
IMPACT & DEVELOPMENT FEES	6,984	20,150	27,920	20,150	72%
CHARGES FOR SERVICES	6,451	15,734	21,295	17,434	74%
FINES & FOREFITURES	1,505	4,645	8,970	8,970	52%
COVID	-	351,638	-	351,638	0%
OTHER REVENUES	82,120	196,564	281,115	413,235	70%
TRANSFER REVENUES	65,757	197,272	546,475	558,894	36%
<b>TOTAL REVENUES</b>	<b>\$ 1,336,697</b>	<b>\$ 4,230,943</b>	<b>\$ 5,027,595</b>	<b>\$ 5,705,679</b>	<b>84%</b>

**EXPENDITURES**

GF PERSONNEL	\$ 617,512	\$ 1,728,366	\$ 2,280,355	\$ 2,402,413	76%
GF OPERATIONS	131,101	574,883	985,085	914,391	58%
GF PROFESSIONAL SERVICES	216,470	468,924	714,935	722,116	66%
GF CAPITAL	57,000	97,588	40,000	143,288	244%
GF TRANSFERS	-	-	499,614	1,014,387	0%
GF COVID	88	12,820	100,000	12,820	13%
GF NON DEPARTMENTAL	2,725	7,442	71,375	8,797	10%
GF CONTINGENCY	-	-	336,231	-	0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,024,896</b>	<b>\$ 2,890,023</b>	<b>\$ 5,027,595</b>	<b>\$ 5,218,211</b>	<b>57%</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ 311,800</b>	<b>\$ 1,340,920</b>	<b>\$ -</b>	<b>\$ 487,468</b>	
<b>FUND BALANCE - BEGINNING</b>			<b>\$ 1,657,935</b>	<b>\$ 2,351,888</b>	
<b>FUND BALANCE - ENDING</b>			<b>\$ 1,657,935</b>	<b>\$ 2,839,356</b>	

As a benchmark, third-quarter revenues and expenditures should be near 75% of the year-to-date actuals. Currently, the Town's year-to-date revenues are at 84%; this means that the revenues are trending to exceed budget appropriations. The major contributing factor of this trend is license and permit revenues which are currently exceeding budget amounts.

Expenditures are at 57% year-to-date. This average is skewed by the Transfers, COVID, Non-Departmental and Contingency actuals. Transfers occur at year-end; therefore, actuals in this category are only represented in the fourth quarter. COVID expenses were budgeted due to the continuing pandemic; however, the Town has not had to utilize these fund allocations as anticipated. Non-Departmental expenditures included a Public Improvement Reimbursement Agreement that will not be certified or paid by year-end. Lastly, contingency funds are in place for unanticipated expenditures; to date, the Town has not utilized these funds and there is no anticipation that these funds will be needed.

The remaining expenditures, Personnel, Operations, Professional Services and Capital, are at a combined year-to-date percentage of 71%, consistent with the 75% third-quarter benchmark. The one significant variance in these four categories is Capital at 244%, attributed to the purchase and outfitting of a vehicle for our Community Service Officer and audio-video equipment purchased to accommodate hybrid meetings in the Town Hall Community Room.

Overall, due to the overages projected in Sales Tax and License and Permit fees and one-time revenues associated with the sale of Town assets, the Town is projected to net \$487,468 in revenues in the General Fund.

## Road and Bridge Fund

	3RD QRT ACTUALS UNAUDITED	YTD UNAUDITED	2021 BUDGET	YEAR END PROJECTED	% OF YTD ACTUAL
<b>REVENUES</b>					
RB HIGHWAY AND VEHICLE TAXES	\$ 89,684	\$ 223,498	\$ 236,055	\$ 275,241	95%
RB OTHER REVENUES	20	431	2,970	431	15%
RB TRANSFERS	-	-	-	-	0%
<b>TOTAL REVENUES</b>	<b>\$ 89,703</b>	<b>\$ 223,930</b>	<b>\$ 239,025</b>	<b>\$ 275,673</b>	<b>94%</b>
<b>EXPENDITURES</b>					
RB PERSONNEL	\$ 34,353	\$ 20,197	\$ 70,695	\$ 53,717	29%
RB OPERATIONS	31,366	59,425	\$ 85,640	82,626	69%
RB CAPITAL/OTHER	2,333	17,122	\$ 11,000	14,789	156%
RB IS TRANSFER	-	-	\$ 70,860	73,966	0%
RB CONTINGENCY	-	-	\$ 830	-	0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 68,052</b>	<b>\$ 96,744</b>	<b>\$ 239,025</b>	<b>\$ 225,099</b>	<b>40%</b>
<b>NET CHANGE IN FUND BALANCE</b>	\$ 21,651	\$ 127,186	\$ -	\$ 50,574	
<b>FUND BALANCE - BEGINNING</b>			\$ 214,625	\$ 261,290	
<b>FUND BALANCE - ENDING</b>			\$ 214,625	\$ 311,864	

The Road and Bridge Revenues are at 98%, which exceeds the third quarter benchmark of 75%. This is due to increased highway user tax revenue which results from the addition of Town roads. Furthermore, we receive additional revenue from vehicle registration as our population increase. At this time, the Town anticipates this trend will continue resulting in an estimated increase in revenue of 16.6%.

Expenditures are currently at 40%, which is behind the third-quarter benchmark. Predominantly attributed to the internal services transfer that will hit actuals in the fourth quarter. Additionally, personnel expenditures are at 29% due to the majority of road construction hours being charged to the Sales Tax Capital Improvement Fund for the road maintenance projects including sign maintenance, pothole repair and the capital repairs on Palmer Avenue. The personnel budget in the Sales Tax Capital Improvement Fund has been exhausted; therefore, all fourth quarter Road and Bridge personnel expenses will be charged to this fund. Operations expenditures are in line with the benchmark of 75%.

Overall, due to increased revenues, the Road and Bridge Fund is projected to net \$50,574.

## Water Fund

	3RD QRT ACTUALS UNAUDITED	YTD UNAUDITED	2021 BUDGET	YEAR END PROJECTED	% OF YTD ACTUAL
<b>REVENUES</b>					
WF WATER SALES	\$ 551,103	\$1,107,831	\$1,359,910	\$1,542,831	81%
WF GRANTS	-	-	-	-	0%
WF OTHER REVENUES	2,785	99,515	705,505	1,302,791	14%
WF TRANSFERS	-	-	1,326,210	3,430,676	0%
<b>TOTAL REVENUES</b>	<b>\$ 540,924</b>	<b>\$1,207,345</b>	<b>\$3,391,625</b>	<b>\$6,276,297</b>	<b>36%</b>
<b>EXPENDITURES</b>					
WF PERSONNEL	\$ 66,587	\$ 187,775	\$ 249,600	\$ 239,186	75%
WF OPERATIONS	69,071	139,701	192,425	208,352	73%
WF PROFESSIONAL SERVICES	70,149	191,680	54,000	243,570	355%
WF CAPITAL/OTHER	966,160	1,607,546	5,864,500	5,232,295	27%
WF DEBT SERVICE	116,901	279,515	561,850	561,850	50%
WF IS TRANSFER	32,879	98,636	237,805	242,464	41%
<b>TOTAL EXPENDITURES</b>	<b>\$1,321,747</b>	<b>\$2,504,854</b>	<b>\$7,160,180</b>	<b>\$6,727,717</b>	<b>35%</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ (780,823)</b>	<b>\$ (1,297,508)</b>	<b>\$ (3,768,555)</b>	<b>\$ (451,420)</b>	
<b>FUND BALANCE - BEGINNING</b>			<b>\$ 5,385,063</b>	<b>\$ 6,242,510</b>	
<b>FUND BALANCE - ENDING</b>			<b>\$ 1,616,508</b>	<b>\$ 5,791,090</b>	

Currently, revenues in the Water Fund are at 36%. This is due to the transfer expected from Water Capital in the fourth quarter. On the other hand, the Water sales are currently at 81%, which is ahead of the benchmark and is attributed to bulk water sales.

Personnel and Operations expenditures are in line with the third-quarter benchmark. However, Professional Services has a significant variance due to legal services related to water right purchases and engineering related to Well 6 and the Water Storage Tank.

Overall, the Water Fund will deficit fund balance by an estimated \$451,420 due to groundwater rights purchased in 2021, paid for with our 2020 Water Bond Issuance, and was carried forward in the fund balance. Furthermore, it is essential to note remaining fund balance of \$5,791,090 carries our 2020 Water Bond Issuance for capital water projects.

## Wastewater Fund

	3RD QRT ACTUALS UNAUDITED	YTD UNAUDITED	2021 BUDGET	YEAR END PROJECTED	% OF YTD ACTUAL
<b>REVENUES</b>					
WW WATER SALES	\$ 286,721	\$ 918,408	\$ 1,253,355	\$ 1,204,065	73%
WW GRANTS	-	-	-	-	0%
WW OTHER REVENUES	39	679	17,320	17,320	4%
WW TRANSFERS	-	-	1,087,400	763,933	0%
<b>TOTAL REVENUES</b>	<b>\$ 286,760</b>	<b>\$ 919,087</b>	<b>\$ 2,358,075</b>	<b>\$ 1,985,318</b>	<b>39%</b>
<b>EXPENDITURES</b>					
WW PERSONNEL	\$ 53,110	\$ 153,106	\$ 207,445	\$ 212,288	74%
WW OPERATIONS	21,837	59,108	166,210	84,863	36%
WW PROFESSIONAL SERVICES	15,582	34,076	546,800	420,826	6%
WW CAPITAL/OTHER	42,627	33,385	633,980	368,385	5%
WW DEBT SERVICE	40,281	264,259	417,460	417,460	63%
WW IS TRANSFER	32,879	98,636	226,600	235,554	44%
<b>TOTAL EXPENDITURES</b>	<b>\$ 206,316</b>	<b>\$ 642,570</b>	<b>\$ 2,198,495</b>	<b>\$ 1,739,376</b>	<b>29%</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ 80,444</b>	<b>\$ 276,517</b>	<b>\$ 159,580</b>	<b>\$ 245,942</b>	
<b>FUND BALANCE - BEGINNING</b>			<b>\$ 1,301,760</b>	<b>\$ 1,288,957</b>	
<b>FUND BALANCE - ENDING</b>			<b>\$ 1,461,340</b>	<b>\$ 1,534,899</b>	

Currently, revenues in the Wastewater Fund are at 39%. The shortfall is due to the transfer expected from Wastewater Capital in the fourth quarter. However, Wastewater sales are currently at 73%, which is in line with the third quarter benchmark of 75%.

Personnel expenditures are in line with the 75% benchmark. Operating expenses are only at 36%, primarily attributed to the Water Resource Recovery Facility Operations trending well behind budget for waste removal and chemicals. Staff has adjusted this for the 2022 budget.

Overall, due to decreased operating costs and capital projects that will not begin until 2022, this fund is projected to net \$245,942 at year-end.

## Grants Fund

	3RD QRT ACTUALS UNAUDITED	YTD UNAUDITED	2021 BUDGET	YEAR END PROJECTED	% OF YTD ACTUAL
<b>REVENUES</b>					
GRANT REVENUE	\$ 111,214	\$ 192,663	\$ 4,866,210	\$ 4,563,856	4%
GRANT MATCH	\$ -	\$ -	\$ 1,402,140	\$ 1,514,848	0%
<b>TOTAL REVENUES</b>	<b>\$ 111,214</b>	<b>\$ 192,663</b>	<b>\$ 6,268,350</b>	<b>\$ 6,078,704</b>	<b>3%</b>
<b>EXPENDITURES</b>					
GRANT OPERATIONS	\$ 193,807	\$ 533,073	\$ 6,268,350	\$ 6,078,704	9%
<b>TOTAL EXPENDITURES</b>	<b>\$ 193,807</b>	<b>\$ 533,073</b>	<b>\$ 6,268,350</b>	<b>\$ 6,078,704</b>	<b>9%</b>
<b>NET CHANGE IN FUND BALANCE</b>	\$ (82,593)	\$ (340,411)	\$ -	\$ -	
<b>FUND BALANCE - BEGINNING</b>			\$ -	\$ -	
<b>FUND BALANCE - ENDING</b>			\$ -	\$ -	

Generally, the grants fund is a zero-balance account, meaning at year-end, once reimbursements are received, the expenses are matched, and assets are transferred to the appropriate.

## Capital Improvement Fund

	3RD QRT ACTUALS UNAUDITED	YTD UNAUDITED	2021 BUDGET	YEAR END PROJECTED	% OF YTD ACTUAL
<b>REVENUES</b>					
CIP REVENUE	\$ 187,502	\$ 429,289	\$ 297,200	\$ 456,812	144%
CIP LOAN REVENUE	\$ -	\$ -	\$ 1,506,330	\$ 2,711,342	0%
CIP GRANT REVENUE	\$ -	\$ -	\$ 489,000	\$ 489,000	0%
CIP MISC REVENUE	\$ 24	\$ 272	\$ 2,305	\$ 272	12%
TRANSFER IN	\$ -	\$ -	\$ 406,350	\$ 110,781	0%
<b>TOTAL REVENUES</b>	<b>\$ 187,526</b>	<b>\$ 429,561</b>	<b>\$ 2,701,185</b>	<b>\$ 3,768,207</b>	<b>16%</b>
<b>EXPENDITURES</b>					
CIP CAPITAL	\$ 321,261	\$ 332,716	\$ 2,244,000	\$ 3,154,340	15%
CIP PROJECT DESIGN	\$ 46,002	\$ 46,002	\$ -	\$ 46,002	0%
TOWN HALL CAPITAL	\$ -	\$ -	\$ -	\$ -	0%
CIP DEBT SERVICE	\$ -	\$ -	\$ 201,680	\$ 110,781	0%
CIP TRANSFERS	\$ -	\$ -	\$ 153,740	\$ 119,388	0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 367,263</b>	<b>\$ 378,718</b>	<b>\$ 2,599,420</b>	<b>\$ 3,430,511</b>	<b>15%</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ (179,737)</b>	<b>\$ 50,843</b>	<b>\$ 101,765</b>	<b>\$ 337,696</b>	
<b>FUND BALANCE - BEGINNING</b>			<b>\$ 476,397</b>	<b>\$ 614,858</b>	
<b>FUND BALANCE - ENDING</b>			<b>\$ 578,162</b>	<b>\$ 952,554</b>	

The Capital Improvement Fund revenues are at 16%, which is well behind the benchmark of 75%. The 2021 Certificate of Participation issuance for the construction of the North Municipal Complex is reflected in the loan revenue subgroup. Therefore, it will be received and reimbursed as construction costs are expended. However, the 2% Use tax collected on building permits is 144%. This significant variance is related to the increase in new building permit activity and the hailstorm experienced at the end of summer, which increased roofing, siding and window permits.

Expenditures are at 15% and are also related to the North Municipal Complex construction. Expenditures will continue to come in throughout the remainder of the year and into next year. The other expenses in this fund are grant match and debt service completed in the fourth quarter.

Overall, we are currently projected to net \$337,696 in this fund as a reflection of the increased use tax revenue.

## Sales Tax Capital Improvement Fund

	3RD QRT ACTUALS UNAUDITED	YTD UNAUDITED	2021 BUDGET	YEAR END PROJECTED	% OF YTD ACTUAL
<b>REVENUES</b>					
STCIF TAX REVENUE	\$ 144,969	\$ 825,353	\$ 1,048,180	\$ 1,089,881	79%
STCIF OTHER REVENUE	\$ 60	\$ 256,472	\$ 1,925,200	\$ 2,854,972	13%
STCIF TRANSFERS	\$ -	\$ -	\$ -	\$ 205,216	0%
<b>TOTAL REVENUES</b>	<b>\$ 145,029</b>	<b>\$ 1,081,825</b>	<b>\$ 2,973,380</b>	<b>\$ 4,150,069</b>	<b>36%</b>
<b>EXPENDITURES</b>					
STCIF OPERATIONS	\$ -	\$ 2,722	\$ 63,000	\$ 33,722	4%
STCIF CAPITAL	\$ 310,867	\$ 443,059	\$ 2,945,000	\$ 4,805,530	15%
STCIF PERSONNEL	\$ 76,440	\$ 76,440	\$ 76,440	\$ 76,440	100%
STCIF CONTINGENCY	\$ -	\$ -	\$ 440,247	\$ -	0%
STCIF DEBT SERVICE	\$ -	\$ 98,400	\$ 360,300	\$ 360,300	27%
<b>TOTAL EXPENDITURES</b>	<b>\$ 387,307</b>	<b>\$ 620,621</b>	<b>\$ 3,884,987</b>	<b>\$ 5,275,992</b>	<b>16%</b>
<b>NET CHANGE IN FUND BALANCE</b>	\$ (242,278)	\$ 461,204	\$ (911,607)	\$ (1,125,923)	
<b>FUND BALANCE - BEGINNING</b>			\$ 1,632,207	\$ 1,903,722	
<b>FUND BALANCE - ENDING</b>			\$ 720,600	\$ 777,799	
Debt Service Reserve #1 - Max \$360,000					
			\$ (360,300)	\$ (360,300)	
Debt Service Reserve #2 - Max \$360,000					
			\$ (360,300)	\$ (360,300)	
<b>REVISED FUND BALANCE - ENDING</b>			<b>\$ -</b>	<b>\$ 57,199</b>	

Revenue in the Sales Tax Capital Improvement fund is at 36%; this is attributed to grant funds reimbursed and expended and the transfer made at year-end from the General Fund for the Muegge Way and Highway 79 widening. Sales tax is trending slightly above the benchmark of 75%; this is anticipated to continue through the end of the year.

Expenditures are at 16%; due to several large capital projects, Kiowa Bennett Road Safety Improvements, Market Place Drive Improvements, and the 304 Bridge improvements, which are either just beginning or are in the planning stages. These projects will be carried forward into 2022.

Overall, this fund is projected to deficit fund balance \$1,125,923 due to costs on capital projects exceeding budgeted amounts. This is also related to the large capital projects that are described above. This fund has been building fund balance in anticipation of these significant capital needs.

## Water Capital Improvement Fund

	3RD QRT ACTUALS UNAUDITED	YTD UNAUDITED	2021 BUDGET	YEAR END PROJECTED	% OF YTD ACTUAL
<b>REVENUES</b>					
WATER CAP REVENUE	\$ 1,933,580	\$ 4,498,323	\$ 2,039,205	\$ 4,681,511	221%
<b>TOTAL REVENUES</b>	<b>\$ 1,933,580</b>	<b>\$ 4,498,323</b>	<b>\$ 2,039,205</b>	<b>\$ 4,681,511</b>	<b>221%</b>
<b>EXPENDITURES</b>					
WATER CAP EXPENDITURES	\$ -	\$ -	\$ 1,926,210	\$ 4,130,676	0%
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,926,210</b>	<b>\$ 4,130,676</b>	<b>0%</b>
<b>NET CHANGE IN FUND BALANCE</b>	\$ 1,933,580	\$ 4,498,323	\$ 112,995	\$ 550,835	
<b>FUND BALANCE - BEGINNING</b>			\$ 3,121,380	\$ 4,177,197	
<b>FUND BALANCE - ENDING</b>			\$ 3,234,375	\$ 4,728,032	

There is a significant variance in Water Capital Revenue from the budget. There are two contributing factors to this variance. The first is one-time cash contributions from developers as agreed to in the Subdivision Agreements. In 2021, we have received \$1.3 million. The remaining overage is attributed to increased permits and higher Single-Family Equivalents (SFE). When Water Capital revenues are projected Staff is conservative on estimating the SFE calculation for the permits. Therefore, in some instances, the permits come in at a higher SFE than anticipated, resulting in higher revenues.

All expenditures in this fund are related to transfers to capital projects within the Water Fund which will be processed in the fourth quarter.

Overall, this fund is projected to net \$550,835 due to increased water development fees.

## Wastewater Capital Improvement Fund

	3RD QRT ACTUALS UNAUDITED	YTD UNAUDITED	2021 BUDGET	YEAR END PROJECTED	% OF YTD ACTUAL
<b>REVENUES</b>					
WWATER CAP REVENUE	\$ 360,147	\$ 806,987	\$ 612,115	\$ 874,151	132%
<b>TOTAL REVENUES</b>	<b>\$ 360,147</b>	<b>\$ 806,987</b>	<b>\$ 612,115</b>	<b>\$ 874,151</b>	<b>132%</b>
<b>EXPENDITURES</b>					
WW CAP EXPENDITURES	\$ -	\$ -	\$ 1,087,400	\$ 763,933	0%
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,087,400</b>	<b>\$ 763,933</b>	<b>0%</b>
<b>NET CHANGE IN FUND BALANCE</b>	\$ 360,147	\$ 806,987	\$ (475,285)	\$ 110,218	
<b>FUND BALANCE - BEGINNING</b>			\$ 1,462,620	\$ 1,516,816	
<b>FUND BALANCE - ENDING</b>			\$ 987,335	\$ 1,627,034	

There is a significant variance in Wastewater Capital Revenue from the budget. The contributing factor to this variance is increased permits and higher Single-Family Equivalents (SFE). When Wastewater Capital revenues are projected Staff is conservative on estimating the SFE calculation for the permits. Therefore, in some instances, the permits come in at a higher SFE than anticipated, resulting in higher revenues.

All expenditures in this fund are related to transfers to capital projects within the Wastewater Fund. Therefore, this will be processed in the fourth quarter.

Overall, this fund is projected to net \$110,218 due to increased Wastewater development fees.

## Impact Funds

	3RD QRT ACTUALS UNAUDITED	YTD UNAUDITED	2021 BUDGET	YEAR END PROJECTED	% OF YTD ACTUAL
<b>STORM DRAINAGE IMPACT FEE FUND</b>					
<b>REVENUES</b>					
STORM REVENUE	\$ 33,960	\$ 92,432	\$ 59,020	\$ 96,207	157%
<b>TOTAL REVENUES</b>	<b>\$ 33,960</b>	<b>\$ 92,432</b>	<b>\$ 59,020</b>	<b>\$ 96,207</b>	<b>157%</b>
<b>EXPENDITURES</b>					
STORM EXPENDITURES	\$ -	\$ 39,800	\$ 114,918	\$ 118,800	35%
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 39,800</b>	<b>\$ 114,918</b>	<b>\$ 118,800</b>	<b>35%</b>
<b>NET CHANGE IN FUND BALANCE</b>	\$ 33,960	\$ 52,632	\$ (55,898)	\$ (22,593)	
<b>FUND BALANCE - BEGINNING</b>			\$ 55,898	\$ 92,288	
<b>FUND BALANCE - ENDING</b>			\$ -	\$ 69,695	
<b>PUBLIC FACILITIES IMPACT FEE FUND</b>					
<b>REVENUES</b>					
PF REVENUE	\$ 168,497	\$ 401,594	\$ 292,820	\$ 484,989	137%
<b>TOTAL REVENUES</b>	<b>\$ 168,497</b>	<b>\$ 401,594</b>	<b>\$ 292,820</b>	<b>\$ 484,989</b>	<b>137%</b>
<b>EXPENDITURES</b>					
PF EXPENDITURES	\$ -	\$ -	\$ 651,570	\$ 437,948	0%
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 651,570</b>	<b>\$ 437,948</b>	<b>0%</b>
<b>NET CHANGE IN FUND BALANCE</b>	\$ 168,497	\$ 401,594	\$ (358,750)	\$ 47,041	
<b>FUND BALANCE - BEGINNING</b>			\$ 358,750	\$ 419,664	
<b>FUND BALANCE - ENDING</b>			\$ -	\$ 466,705	
<b>TRANSPORTATION IMPACT FEE FUND</b>					
<b>REVENUES</b>					
TRNS REVENUE	\$ 47,767	\$ 113,905	\$ 83,005	\$ 137,538	137%
<b>TOTAL REVENUES</b>	<b>\$ 47,767</b>	<b>\$ 113,905</b>	<b>\$ 83,005</b>	<b>\$ 137,538</b>	<b>137%</b>
<b>EXPENDITURES</b>					
TRNS EXPENDITURES	\$ -	\$ -	\$ 274,517	\$ -	0%
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 274,517</b>	<b>\$ -</b>	<b>0%</b>
<b>NET CHANGE IN FUND BALANCE</b>	\$ 47,767	\$ 113,905	\$ (191,512)	\$ 137,538	
<b>FUND BALANCE - BEGINNING</b>			\$ 191,512	\$ 209,864	
<b>FUND BALANCE - ENDING</b>			\$ -	\$ 347,402	

There is a significant variance in Impact Fee Fund revenue from the budget. The contributing factor to this variance is increased permits and higher Single-Family Equivalents (SFE). When Impact Fee revenues are projected Staff is conservative on estimating the SFE calculation for the permits. Therefore, in some instances, the permits come in at a higher SFE than anticipated, resulting in higher revenues.

Most expenditures in impact funds are transferred for grant match or capital projects in the corresponding operating fund, and all transfers are processed in the fourth quarter. The exception is in the Storm Drainage Impact Fund, which will have a capital project completed by year-end.

## Bennett Arts and Cultural Fund

	3RD QRT ACTUALS UNAUDITED	YTD UNAUDITED	2021 BUDGET	YEAR END PROJECTED	% OF YTD ACTUAL
<b>REVENUES</b>					
BENNETT DAYS REVENUE	\$ 26,853	\$ 39,153	\$ 50,000	\$ 43,853	78%
BENNETT ART COUNCIL REVENUE	\$ -	\$ 9,600	\$ 37,000	\$ 9,600	26%
BENNETT CULTURAL EVENTS REVENUE	\$ 40	\$ 40	\$ -	\$ 40	0%
GF TRANSFER	\$ -	\$ -	\$ 25,000	\$ 38,818	0%
<b>TOTAL REVENUES</b>	<b>\$ 26,893</b>	<b>\$ 48,793</b>	<b>\$ 112,000</b>	<b>\$ 92,311</b>	<b>44%</b>
<b>EXPENDITURES</b>					
BENNETT DAYS OPERATIONS	\$ 57,511	\$ 57,671	\$ 49,000	\$ 57,671	118%
BENNETT ART COUNCIL OPERATIONS	\$ 2,298	\$ 5,144	\$ 62,200	\$ 7,144	8%
BENNETT CULTURAL EVENTS OPERATION	\$ -	\$ -	\$ 800	\$ -	0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 59,809</b>	<b>\$ 62,815</b>	<b>\$ 112,000</b>	<b>\$ 64,815</b>	<b>56%</b>
<b>NET CHANGE IN FUND BALANCE</b>	\$ (32,916)	\$ (14,022)	\$ -	\$ 27,496	
<b>FUND BALANCE - BEGINNING</b>			\$ 7,770	\$ 1,992	
<b>FUND BALANCE - ENDING</b>			\$ 7,770	\$ 29,488	

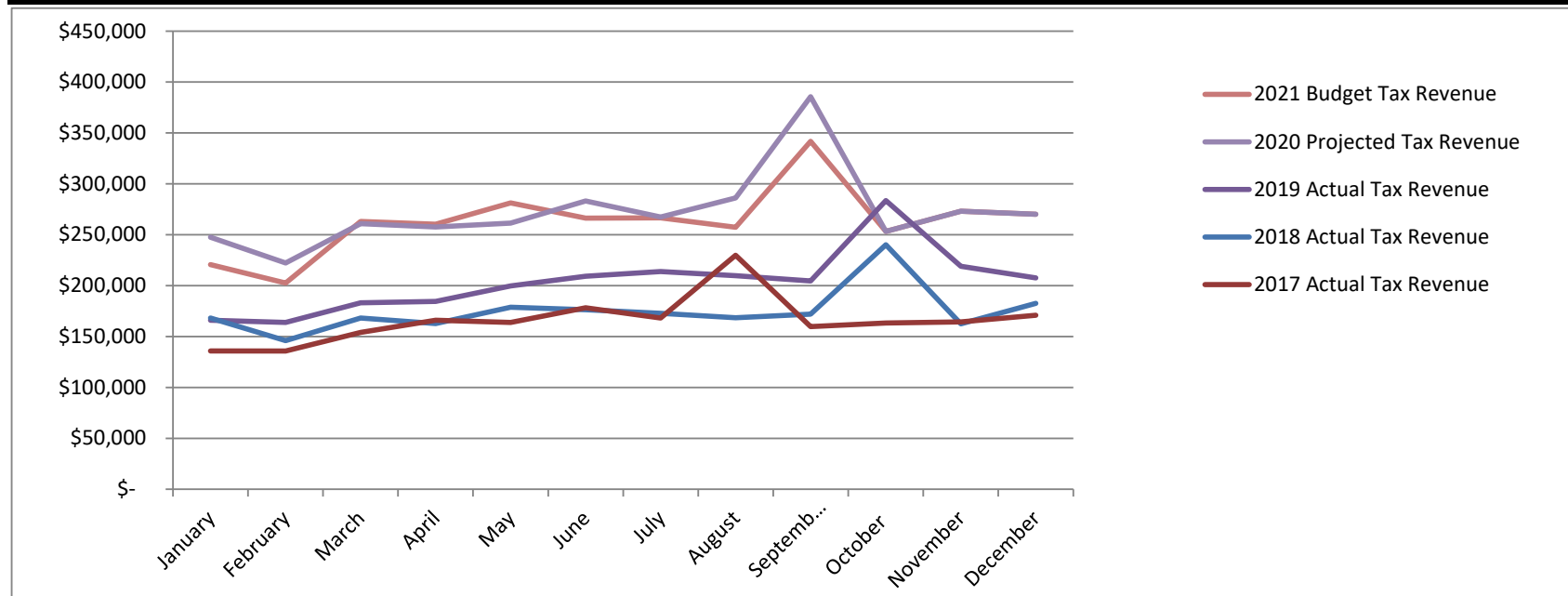
The Bennett Arts and Culture Fund Revenues are projected to nearly meet budgeted projections. The one short fall will be for anticipated grant revenue that will not be received until next year.

This fund will carry a balance into 2022. These funds are designated for art council programming.

### Modified Accrual Sales Tax Report - General Fund

	2017	2018	2019	2020	2021	2021
	2017 Actual Tax Revenue	2018 Actual Tax Revenue	2019 Actual Tax Revenue	2020 Actual Tax Revenue	2021 Budget Tax Revenue	2020 Projected Tax Revenue
January	\$ 135,809	\$ 168,311	\$ 165,969	\$ 217,147	\$ 220,553	247,525
February	135,780	145,977	163,868	199,444	202,572	222,274
March	154,048	168,227	183,166	258,962	263,024	260,837
April	166,092	162,774	184,575	256,353	260,374	257,549
May	163,835	178,814	199,686	276,858	281,201	261,437
June	178,184	176,218	209,284	262,193	266,306	283,095
July	168,199	172,933	213,742	262,384	266,500	267,343
August	229,850	168,366	209,749	253,282	257,255	286,227
September	159,885	171,924	204,723	336,484	341,762	385,625
October	163,198	240,172	283,582	249,430	253,342	253,342
November	164,472	162,533	219,067	268,859	273,076	273,076
December	170,905	182,468	207,648	265,895	270,066	270,066
<b>Totals</b>	<b>\$ 1,990,256</b>	<b>\$ 2,098,717</b>	<b>\$ 2,445,058</b>	<b>\$ 3,107,291</b>	<b>\$ 3,156,030</b>	<b>\$ 3,268,397</b>

<b>Annual %</b>	<b>7%</b>	<b>5%</b>	<b>14%</b>	<b>21%</b>	<b>2%</b>	<b>3.6%</b>
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### Modified Accrual Sales Tax Report

	<u>2021</u>	<u>2021</u>
	<b>Actual Tax Revenue</b>	<b>Actual Tax Sales</b>
January	\$ 330,033	\$ 8,250,824
February	\$ 296,366	7,409,145
March	\$ 347,782	8,694,562
April	\$ 343,399	8,584,979
May	\$ 348,583	8,714,568
June	\$ 377,459	9,436,484
July	\$ 356,457	8,911,427
August	\$ 381,637	9,540,916
September	\$ 514,167	12,854,180
October		-
November		-
December		-
<b>Totals</b>	<b>\$ 3,295,883</b>	<b>\$ 82,397,085</b>

<u>2021 General Fund Budget</u>		
<b>3% Budget Revenue</b>	<b>3% Actual Revenue</b>	<b>Variance</b>
\$ 220,553	\$ 247,525	26,972
\$ 202,572	\$ 222,274	19,702
\$ 263,024	\$ 260,837	(2,187)
\$ 260,374	\$ 257,549	(2,825)
\$ 281,201	\$ 261,437	(19,764)
\$ 266,306	\$ 283,095	16,789
\$ 266,500	\$ 267,343	843
\$ 257,255	\$ 286,227	28,973
\$ 341,762	\$ 385,625	43,864
\$ 253,342	\$ -	-
\$ 273,076	\$ -	-
\$ 270,066	\$ -	-
<b>\$ 3,156,030</b>	<b>\$ 2,471,913</b>	<b>\$ 112,367</b>

<u>2021 Sales Tax Capital Improvement Budget</u>		
<b>1% Budget Revenue</b>	<b>1% Actual Revenue</b>	<b>Variance</b>
\$ 73,250	\$ 82,508	9,258
\$ 67,278	\$ 74,091	6,813
\$ 87,355	\$ 86,946	(410)
\$ 86,475	\$ 85,850	(626)
\$ 93,392	\$ 87,146	(6,247)
\$ 88,445	\$ 94,365	5,919
\$ 88,510	\$ 89,114	604
\$ 85,439	\$ 95,409	9,970
\$ 113,506	\$ 128,542	15,036
\$ 84,140	\$ -	-
\$ 90,694	\$ -	-
\$ 89,694	\$ -	-
<b>\$ 1,048,180</b>	<b>\$ 823,971</b>	<b>\$ 40,319</b>

Period Date	Transaction Date	Description	Check Number	Check Amount
07/31/2021	07/20/2021	BTC SOLUTIONS LLC	1	5,800.00
07/31/2021	07/20/2021	CEBT	2	31,529.61
07/31/2021	07/20/2021	CEBT	2	2,236.61
07/31/2021	07/20/2021	CEBT	2	3,099.91
07/31/2021	07/20/2021	CEBT	2	1,712.22
07/31/2021	07/20/2021	DANA KEPNER COMPANY INC.	3	21,047.06
07/31/2021	07/20/2021	Davis Construction	4	10,262.67
07/31/2021	07/20/2021	DIRECT DISCHARGE CONSULTING LLC	5	1,750.00
07/31/2021	07/20/2021	DIRECT DISCHARGE CONSULTING LLC	5	1,750.00
07/31/2021	07/20/2021	Neofunds by Neopost	6	1,000.00
07/31/2021	07/20/2021	UNCC	7	83.16
07/31/2021	07/20/2021	UNCC	7	83.16
07/31/2021	07/21/2021	DANA KEPNER COMPANY INC.	8	396.74
07/31/2021	07/21/2021	Denver Best Concrete LLC	9	2,640.00
07/31/2021	07/21/2021	Denver Best Concrete LLC	9	4,440.00
07/31/2021	07/21/2021	TERRAMAX INC	10	900.00
07/31/2021	07/26/2021	AQUA ENGINEERING CONSULTANTS	11	30,803.75
07/31/2021	07/26/2021	TERRAMAX INC	12	1,600.00
07/31/2021	07/31/2021	PAYMENT TECH ADJUSTMENT	13	79.95
07/31/2021	07/31/2021	PAYMENT TECH ADJUSTMENT	14	79.95
07/31/2021	07/27/2021	BANK OF THE WEST	15	15,680.66
07/31/2021	07/27/2021	BANK OF THE WEST	15	679.97
07/31/2021	07/27/2021	BANK OF THE WEST	15	650.00
07/31/2021	07/27/2021	BANK OF THE WEST	15	575.46
07/31/2021	07/27/2021	BANK OF THE WEST	15	1,862.05
06/30/2021	05/11/2021	Outstanding Check - CAPT	122	50.00
06/30/2021	06/01/2021	Outstanding Check - WILSON & CO ENGINEERS & ARCHITECTS	123	3,125.00
06/30/2021	06/09/2021	Outstanding Check - ANDY AUSMUS	124	325.00
06/30/2021	06/09/2021	Outstanding Check Joe Lico	126	1,000.00
06/30/2021	06/23/2021	Outstanding Check - LEGAL SHEILD	127	311.00
06/30/2021	06/23/2021	Outstanding Check - KONICA MINOLTA	128	350.34
06/30/2021	06/23/2021	Outstanding Check - SQUARED INSTRUMENTS	129	600.00
06/30/2021	06/23/2021	Outstanding Check - MCDONALD FARMS	130	1,130.00
06/30/2021	06/23/2021	Outstanding Check - CANYON SYSTEMS	131	2,895.00
06/30/2021	06/28/2021	Outstanding Check - CINTAS FAS	132	27.07
06/30/2021	06/28/2021	Outstanding Check - ROGGEN FARMERS ELEVATOR	133	30.00
06/30/2021	06/28/2021	Outstanding Check - I-70 SCOUT	134	31.68
06/30/2021	06/28/2021	Outstanding Check - COLORADO ANALYTICAL	135	69.00
06/30/2021	06/28/2021	Outstanding Check - LOGICAL SYSTEMS	136	140.00
06/30/2021	06/28/2021	Outstanding Check - CPS DISTRIBUTORS	137	701.04
06/30/2021	06/28/2021	Outstanding Check - KAUFFMAN SALES & RENTALS	138	756.51
06/30/2021	06/28/2021	Outstanding Check - SAFETY & CONSTRUCTION	139	1,087.91
06/30/2021	06/28/2021	Outstanding Check - LOYA STRIPING	140	1,547.40
06/30/2021	06/28/2021	Outstanding Check - WILSON & CO ENGINEERS & ARCHITECTS	141	2,881.00
06/30/2021	06/29/2021	Outstanding Check - QUALITY AWARDS	142	57.80
06/30/2021	06/29/2021	Outstanding Check - TALK SHOP	143	210.00
06/30/2021	06/29/2021	Outstanding Check - WIDE OPEN HEATING & AIR	144	245.00
06/30/2021	06/29/2021	Outstanding Check - LICO, JOSEPH	145	250.00
06/30/2021	06/29/2021	Outstanding Check - COLORADO ANAYTICAL	147	326.00
06/30/2021	06/29/2021	Outstanding Check - STANDARD INSURANCE	148	1,515.14
06/30/2021	06/29/2021	Outstanding Check - MSK CONSULTING	149	2,500.00
06/30/2021	06/29/2021	Outstanding Check - AVI-SPL	150	2,606.54
06/30/2021	06/29/2021	Outstanding Check - DOLLYWOOD FOUNDATION	151	2,745.00
06/30/2021	06/29/2021	Outstanding Check - MJ'S GARAGE DFOOR SERVICE	152	4,985.00
06/30/2021	06/29/2021	Outstanding Check - WEX	153	2,425.66
06/30/2021	06/29/2021	Outstanding Check - CINTAS FAS	154	124.04

Period Date	Transaction Date	Description	Check Number	Check Amount
06/30/2021	04/19/2021	Outstanding Check - ADAMS COUNTY FINANCE DEPT	2589	112,271.47
06/30/2021	06/29/2021	Outstanding Check - MATTHEW CARMACK	2599	134.25
07/31/2021	07/20/2021	4Rivers Equipment	2711	69.84
07/31/2021	07/20/2021	ASCAP	2713	369.17
07/31/2021	07/20/2021	Atlas Integrated	2714	75.00
07/31/2021	07/20/2021	COLONIAL LIFE	2715	1,515.23
07/31/2021	07/20/2021	COLORADO ANALYTICAL	2716	214.00
07/31/2021	07/20/2021	Colorado Water Well	2717	211.15
07/31/2021	07/20/2021	I-70 SCOUT	2720	270.36
07/31/2021	07/20/2021	I-70 SCOUT	2720	160.00
07/31/2021	07/20/2021	Interstate Energy	2721	447.47
07/31/2021	07/20/2021	JEHN WATER CONSULTANTS INC.	2722	6,427.50
07/31/2021	07/20/2021	KAUFFMAN SALES AND RENTALS INC	2723	1,062.62
07/31/2021	07/20/2021	KONICA MINOLTA	2724	324.11
07/31/2021	07/20/2021	MCI	2725	32.84
07/31/2021	07/20/2021	Verizon Fleet	2728	530.60
07/31/2021	07/20/2021	Colorado Water Conservation Board	2729	76,620.29
07/31/2021	07/21/2021	ADAMS COUNTY FINANCE DEPT	2730	112,271.47
07/31/2021	07/21/2021	RME Lft. LLC	2732	113,650.00
07/31/2021	07/22/2021	FIDELITY NATIONAL TITLE COMPANY	2733	2,333.08
07/31/2021	07/26/2021	BENNETT SCHOOL DISTRICT 29J	2734	117,000.00
07/31/2021	07/26/2021	CAPT	2735	35.00
07/31/2021	07/26/2021	Custom Painting Professionals	2737	6,600.00
07/31/2021	07/26/2021	ONSOLVE	2741	3,819.30
07/31/2021	07/21/2021	AMBIENTE H20	11112	1,843.62
07/31/2021	07/21/2021	APWA Colorado Chapter	11113	423.00
07/31/2021	07/21/2021	Burns Figa & Will PC	11114	141.13
07/31/2021	07/21/2021	BURROUGHS SERVICE COMPANY	11115	46.16
07/31/2021	07/21/2021	Carlson Hammond & Paddock LLC	11116	2,950.20
07/31/2021	07/21/2021	CMS	11117	33.29
07/31/2021	07/21/2021	CMS	11117	33.29
07/31/2021	07/21/2021	GFL Environmental	11118	163.75
07/31/2021	07/21/2021	Hayes Poznanovic Korver LLC	11119	763.00
07/31/2021	07/21/2021	I-70 SCOUT	11120	184.80
07/31/2021	07/21/2021	J & L ELECTRIC LLC	11121	2,562.00
07/31/2021	07/21/2021	Kelly PC	11122	12,187.24
07/31/2021	07/21/2021	Kelly PC	11122	1,409.38
07/31/2021	07/21/2021	Kelly PC	11122	1,409.38
07/31/2021	07/21/2021	LEGAL SHEILD	11123	311.00
07/31/2021	07/21/2021	Maria Ruvalcaba	11124	130.00
07/31/2021	07/21/2021	MAVERICK WASTE SYSTEMS LLC	11125	315.00
07/31/2021	07/21/2021	MCDONALD FARMS	11126	565.00
07/31/2021	07/21/2021	Mountain Alarm Security	11128	107.25
07/31/2021	07/21/2021	North Line GIS	11130	600.00
07/31/2021	07/21/2021	OZONE SAFE PEST CONTROL	11131	228.00
07/31/2021	07/21/2021	PREMIER PORTABLES	11132	560.00
07/31/2021	07/21/2021	PROFILE EAP CENTURA HEALTH	11133	100.16
07/31/2021	07/21/2021	Scott Stoddard	11134	975.00
07/31/2021	07/21/2021	WIDE OPEN HEATING AND AIR LLC	11135	2,380.00
07/31/2021	07/21/2021	SAMS CLUB GEMB	1111114	139.76
07/31/2021	07/21/2021	Simplifile-Documents Recording	1111115	50.00
07/31/2021	07/08/2021	STUDIO SOLBERG LLC	210780102	375.00
07/31/2021	07/26/2021	VERIZON WIRELESS	210780103	1,003.38
07/31/2021	07/28/2021	EASTERN SLOPE RURAL TELEPHONE	210780104	1,373.84
07/31/2021	07/28/2021	Eflex Group INC	210780105	587.63
07/31/2021	07/28/2021	IREA	210780106	1,670.99

Period Date	Transaction Date	Description	Check Number	Check Amount
07/31/2021	07/28/2021	IREA	210780106	2,066.81
07/31/2021	07/28/2021	IREA	210780106	12,621.01
07/31/2021	07/28/2021	IREA	210780106	2,654.30
Total Bank of the West - Main Operating Account:				785,200.18

Period Date	Transaction Date	Description	Check Number	Check Amount
06/30/2021	06/29/2021	Outstanding Check - ANDY AUSMUS	146	325.00
06/30/2021	06/23/2021	Outstanding Check - ALYSSA ELIZONDO	2598	150.00
07/31/2021	07/20/2021	ADAMS COUNTY CLERK AND RECORDER	2712	1,179.25
07/31/2021	07/20/2021	DIVERSIFIED UNDERGROUND INC	2719	1,250.00
07/31/2021	07/20/2021	MOSQUITO AUTHORITY	2726	130.00
07/31/2021	07/21/2021	COL DEPT. OF PUBLIC HEALTH AND ENVIRON.	2731	6,216.00
07/31/2021	07/26/2021	COLORADO ANALYTICAL	2736	69.00
07/31/2021	07/26/2021	DIVERSIFIED UNDERGROUND INC	2738	2,500.00
07/31/2021	07/26/2021	KIOWA CREEK PRESERVE HOLDINGS LLC	2740	2,500.00
07/31/2021	07/26/2021	OZONE SAFE PEST CONTROL	2742	228.00
07/31/2021	07/26/2021	Wilson & Company Inc	2743	5,613.50
07/31/2021	07/28/2021	D2C ARCHITECTS	2744	6,536.57
07/31/2021	07/28/2021	SCHREIBER RANCH	2745	45,000.00
08/31/2021	08/03/2021	MSK Consulting	2746	5,637.80
08/31/2021	08/03/2021	KUMAR & ASSOCIATES	2747	267.50
08/31/2021	08/03/2021	MAVERICK WASTE SYSTEMS LLC	2748	315.00
08/31/2021	08/03/2021	OZONE SAFE PEST CONTROL	2749	228.00
08/31/2021	08/03/2021	POWER SYSTEM WEST	2750	3,639.25
08/31/2021	08/03/2021	USA BLUE BOOK	2751	88.79
08/31/2021	08/03/2021	WEX	2752	2,234.17
08/31/2021	08/04/2021	IREA	2753	38,991.00
08/31/2021	08/04/2021	LOWELL PILAND AND SARA PILAND	2754	602,875.00
08/31/2021	08/04/2021	Santander Leasing LLC	2755	40,280.83
08/31/2021	08/04/2021	Santander Leasing LLC	2755	40,280.84
08/31/2021	08/10/2021	BEARCOM	2756	840.00
08/31/2021	08/10/2021	CMS	2757	217.00
08/31/2021	08/10/2021	CMS	2757	217.00
08/31/2021	08/10/2021	COLONIAL LIFE	2758	1,484.86
08/31/2021	08/10/2021	COLORADO ANALYTICAL	2759	257.00
08/31/2021	08/10/2021	DEWCO PUMP EQUIPMENT	2760	628.60
08/31/2021	08/10/2021	I-70 SCOUT	2761	60.72
08/31/2021	08/10/2021	KAUFFMAN SALES AND RENTALS INC	2762	265.68
08/31/2021	08/10/2021	Kelly PC	2763	82.00
08/31/2021	08/10/2021	KONICA MINOLTA	2764	190.62
08/31/2021	08/10/2021	MCDONALD FARMS	2766	1,130.00
08/31/2021	08/10/2021	MCI	2767	59.23
08/31/2021	08/10/2021	SHIRLEY REYNOLDS	2768	1,897.80
08/31/2021	08/10/2021	The Root Group	2769	340.20
08/31/2021	08/10/2021	The Standard Insurance Company	2770	1,449.99
08/31/2021	08/10/2021	USA BLUE BOOK	2771	40.47
08/31/2021	08/10/2021	USA BLUE BOOK	2771	40.48
08/31/2021	08/11/2021	Michael Dunn	2772	1,200.00
08/31/2021	08/17/2021	Brontide Diesel LLC	2773	1,590.58
08/31/2021	08/17/2021	BUTLER SNOW	2774	2,413.00
08/31/2021	08/17/2021	CMS	2775	278.10
08/31/2021	08/17/2021	CMS	2775	278.10
08/31/2021	08/17/2021	COL DEPT. OF PUBLIC HEALTH AND ENVIRON.	2776	310.00
08/31/2021	08/17/2021	I-70 Roll Off LLC	2778	500.00
08/31/2021	08/17/2021	I-70 Roll Off LLC	2778	500.00
08/31/2021	08/17/2021	I-70 SCOUT	2779	160.00
08/31/2021	08/17/2021	Internal Revenue Service	2780	1,216.80
08/31/2021	08/17/2021	KONICA MINOLTA	2782	131.00
08/31/2021	08/17/2021	MAVERICK WASTE SYSTEMS LLC	2783	315.00
08/31/2021	08/17/2021	MSK Consulting	2784	2,626.30
08/31/2021	08/17/2021	Verizon Fleet	2785	265.30
08/31/2021	08/17/2021	GFL Environmental	2786	69.30

Period Date	Transaction Date	Description	Check Number	Check Amount
08/31/2021	08/17/2021	I-70 SCOUT	2787	160.00
08/31/2021	08/17/2021	KAUFFMAN SALES AND RENTALS INC	2788	328.64
08/31/2021	08/17/2021	Kelly PC	2789	184.50
08/31/2021	08/17/2021	POWER SYSTEM WEST	2790	731.00
08/31/2021	08/17/2021	Wilson & Company Inc	2791	4,993.00
08/31/2021	08/24/2021	Carlson Hammond & Paddock LLC	2793	2,888.50
08/31/2021	08/24/2021	Cintas FAS	2794	275.17
08/31/2021	08/24/2021	Daley Land Surveying	2796	18,350.00
08/31/2021	08/24/2021	Hope Chapter #122	2799	3,206.66
08/31/2021	08/24/2021	KUMAR & ASSOCIATES	2801	832.50
08/31/2021	08/24/2021	LEGAL SHEILD	2802	311.00
08/31/2021	08/24/2021	Michael Dunn	2803	1,800.00
08/31/2021	08/24/2021	PROFILE EAP CENTURA HEALTH	2804	103.29
08/31/2021	08/24/2021	Union Pacific Railroad Company	2805	2,000.00
08/31/2021	08/24/2021	WIDE OPEN HEATING AND AIR LLC	2806	850.56
07/31/2021	07/21/2021	A Squared Instruments & Controls	11111	1,000.00
07/31/2021	07/21/2021	MJ's Garage Door Service	11127	225.00
08/31/2021	08/03/2021	BROWNS HILL ENGINEERING & CONTROLS LLC	210780107	531.55
08/31/2021	08/03/2021	TERRAMAX INC	210780108	6,300.00
08/31/2021	08/03/2021	TERRAMAX INC	210780108	6,750.00
08/31/2021	08/03/2021	TREATMENT TECHNOLOGY	210780109	2,090.00
08/31/2021	08/04/2021	Filanc Construction	210780110	41,800.00
08/31/2021	08/09/2021	CEBT	210780112	31,833.56
08/31/2021	08/09/2021	CEBT	210780112	2,236.61
08/31/2021	08/09/2021	CEBT	210780112	3,099.91
08/31/2021	08/09/2021	CEBT	210780112	1,712.22
08/31/2021	08/09/2021	DANA KEPNER COMPANY INC.	210780113	817.17
08/31/2021	08/09/2021	DAY, SHAWN	210780114	325.00
08/31/2021	08/09/2021	Denver Best Concrete LLC	210780115	16,686.00
08/31/2021	08/09/2021	DIRECT DISCHARGE CONSULTING LLC	210780116	1,750.00
08/31/2021	08/09/2021	DIRECT DISCHARGE CONSULTING LLC	210780116	1,750.00
08/31/2021	08/09/2021	UNCC	210780117	122.76
08/31/2021	08/09/2021	UNCC	210780117	122.76
08/31/2021	08/09/2021	AQUA ENGINEERING CONSULTANTS	210780118	15,063.75
08/31/2021	08/10/2021	EASTERN SLOPE RURAL TELEPHONE	210780119	1,373.27
08/31/2021	08/11/2021	Mike Braun	210780120	500.00
08/31/2021	08/11/2021	No Credit Bucking Bulls	210780121	10,250.00
08/31/2021	08/16/2021	Simplifile-Documents Recording	210780122	20.00
08/31/2021	08/16/2021	Accent Detailing	210780123	1,174.00
08/31/2021	08/16/2021	AQUA ENGINEERING CONSULTANTS	210780124	10,975.00
08/31/2021	08/16/2021	AQUA ENGINEERING CONSULTANTS	210780124	6,370.23
08/31/2021	08/16/2021	Jimenez Design Group LLC	210780125	1,260.00
08/31/2021	08/16/2021	OSCAR RUVALCABA	210780126	1,313.22
08/31/2021	08/16/2021	Short Elliot Henrickson	210780127	11,354.50
08/31/2021	08/17/2021	TERRAMAX INC	210780128	9,100.00
08/31/2021	08/18/2021	Davis Construction	210780129	63,011.24
08/31/2021	08/23/2021	SAMS CLUB GEMB	210780130	608.70
08/31/2021	08/23/2021	Simplifile-Documents Recording	210780131	25.00
08/31/2021	08/24/2021	AMPRO INC FIRE EXTINGUISHER SERVICE	210780133	882.00
08/31/2021	08/24/2021	Bennett Wrestling Club	210780134	2,000.00
08/31/2021	08/24/2021	CASELLE	210780135	2,102.00
08/31/2021	08/24/2021	Denver Best Concrete LLC	210780136	32,945.00
08/31/2021	08/24/2021	Filanc Construction	210780137	124,925.00
08/31/2021	08/24/2021	Heart Hands and Hope Foundation	210780138	5,000.00
08/31/2021	08/24/2021	KUHN CONSTRUCTION	210780139	3,115.25
08/31/2021	08/24/2021	KUHN CONSTRUCTION	210780139	27,531.75

Period Date	Transaction Date	Description	Check Number	Check Amount
08/31/2021	08/24/2021	TREATMENT TECHNOLOGY	210780140	2,382.40
08/31/2021	08/25/2021	BANK OF THE WEST	210780141	19,109.62
08/31/2021	08/25/2021	BANK OF THE WEST	210780141	331.34
08/31/2021	08/25/2021	BANK OF THE WEST	210780141	83.75
08/31/2021	08/25/2021	BANK OF THE WEST	210780141	57.44
08/31/2021	08/30/2021	DANA KEPNER COMPANY INC.	210780143	422.92
08/31/2021	08/30/2021	Denver Best Concrete LLC	210780144	600.00
08/31/2021	08/30/2021	No Credit Bucking Bulls	210780145	10,250.00
Total Bank of the West - Main Operating Account:				<u>1,347,895.37</u>

Period Date	Transaction Date	Description	Check Number	Check Amount
09/30/2021	09/22/2021	KUMAR & ASSOCIATES	201	257.50
07/31/2021	07/26/2021	DRCOG	2739	3,920.00
08/31/2021	08/10/2021	LICO, JOSEPH	2765	250.00
08/31/2021	08/17/2021	D2C ARCHITECTS	2777	9,363.16
08/31/2021	08/17/2021	JEHN WATER CONSULTANTS INC.	2781	7,377.00
08/31/2021	08/24/2021	ADAMS COUNTY EDUCATION CONSORTIUM	2792	1,415.00
08/31/2021	08/24/2021	CW ELABORATIONS INC.	2795	2,200.00
08/31/2021	08/24/2021	Hayes Poznanovic Korver LLC	2798	640.00
08/31/2021	08/24/2021	I-70 CHAMBER OF COMMERCE	2800	10.00
08/31/2021	08/30/2021	Cintas FAS	2809	139.89
08/31/2021	08/30/2021	COLORADO ANALYTICAL	2810	69.00
08/31/2021	08/30/2021	CORE ELECTRIC COOPERATIVE	2811	44,684.00
08/31/2021	08/30/2021	KENTON LEBSACK	2812	150.00
08/31/2021	08/30/2021	KUMAR & ASSOCIATES	2813	220.00
08/31/2021	08/30/2021	Loya Striping Inc	2814	4,800.00
08/31/2021	08/30/2021	MAVERICK WASTE SYSTEMS LLC	2815	315.00
08/31/2021	08/30/2021	MCDONALD FARMS	2816	565.00
08/31/2021	08/30/2021	MOORE LUMBER & ACE HARDWARE	2817	57.04
08/31/2021	08/30/2021	SARAH SHEPHERD	2818	457.73
08/31/2021	08/30/2021	UMB BANK NA	2819	400.00
08/31/2021	08/30/2021	WEX	2820	2,305.26
08/31/2021	08/30/2021	RME Lft. LLC	2821	294,047.32
09/30/2021	09/09/2021	ADA GAMBLE	2828	400.00
09/30/2021	09/09/2021	ALYSSA ROOKSTOOL	2829	471.95
09/30/2021	09/09/2021	AMAZING DAVE ELSTUN	2830	200.00
09/30/2021	09/09/2021	APOLLO TRAILERS	2831	326.25
09/30/2021	09/09/2021	BENNETT FIRE PROTECTION DISTRICT #7	2832	3,000.00
09/30/2021	09/09/2021	CORE ELECTRIC COOPERATIVE	2833	2,747.00
09/30/2021	09/09/2021	CORE ELECTRIC COOPERATIVE	2833	173,686.00
09/30/2021	09/09/2021	HIGH PLAINS MUSIC ENSEMBLE	2834	300.00
09/30/2021	09/10/2021	BIG AIR JUMPERS	2834	15,175.00
09/30/2021	09/13/2021	HUFFMAN ENGINEERING	2839	7,150.85
09/30/2021	09/13/2021	J & L ELECTRIC LLC	2840	2,700.00
09/30/2021	09/13/2021	JD Electric	2841	3,178.00
09/30/2021	09/13/2021	KAUFFMAN SALES AND RENTALS INC	2842	410.04
09/30/2021	09/13/2021	RME Lft. LLC	2844	14,237.17
09/30/2021	09/13/2021	Rocky Mountain Tree Care Inc	2845	2,240.00
09/30/2021	09/13/2021	ROGGEN FARMERS ELEVATOR ASSN	2846	214.43
09/30/2021	09/13/2021	The Standard Insurance Company	2847	1,502.85
09/30/2021	09/21/2021	A to Z Recreation LLC	2848	3,465.00
09/30/2021	09/21/2021	Blue Sky Party Rentals	2849	5,775.08
09/30/2021	09/21/2021	BURROUGHS SERVICE COMPANY	2850	522.94
09/30/2021	09/21/2021	CASELLE	2851	2,483.00
09/30/2021	09/21/2021	Cintas FAS	2852	62.80
09/30/2021	09/21/2021	COLORADO ANALYTICAL	2853	1,357.00
09/30/2021	09/21/2021	EASTERN SLOPE RURAL TELEPHONE	2857	1,373.27
09/30/2021	09/21/2021	Hayes Poznanovic Korver LLC	2859	100.00
09/30/2021	09/21/2021	MCDONALD FARMS	2864	1,130.00
09/30/2021	09/21/2021	MCI	2865	33.01
09/30/2021	09/21/2021	MOORE LUMBER & ACE HARDWARE	2866	75.90
09/30/2021	09/21/2021	MOORE LUMBER & ACE HARDWARE	2866	317.74
09/30/2021	09/21/2021	Verizon Fleet	2868	265.30
09/30/2021	09/09/2021	APOLLO TRAILERS	210780147	326.25
09/30/2021	09/09/2021	CEBT	210780148	31,804.61
09/30/2021	09/09/2021	CEBT	210780148	2,236.61
09/30/2021	09/09/2021	CEBT	210780148	3,099.91

Period Date	Transaction Date	Description	Check Number	Check Amount
09/30/2021	09/09/2021	CEBT	210780148	1,712.22
09/30/2021	09/09/2021	Daymon Johnson	210780149	8,900.00
09/30/2021	09/09/2021	DIRECT DISCHARGE CONSULTING LLC	210780150	1,750.00
09/30/2021	09/09/2021	DIRECT DISCHARGE CONSULTING LLC	210780150	1,750.00
09/30/2021	09/09/2021	Neofunds by Neopost	210780151	1,065.05
09/30/2021	09/13/2021	TERRAMAX INC	210780152	16,600.00
09/30/2021	09/21/2021	Jimenez Design Group LLC	210780153	7,460.00
09/30/2021	09/21/2021	TREATMENT TECHNOLOGY	210780154	2,326.00
09/30/2021	09/21/2021	UNCC	210780155	77.22
09/30/2021	09/21/2021	UNCC	210780155	77.22
09/30/2021	09/28/2021	BENNETT PARKS & RECREATION DISTRICT	210780156	7,500.00
09/30/2021	09/28/2021	MOSQUITO AUTHORITY	210780157	2,680.00
09/30/2021	09/28/2021	OSCAR RUVALCABA	210780158	5,600.00
09/30/2021	09/28/2021	SSL Choice LLC	210780159	500.00
09/30/2021	09/28/2021	Revive Grant	210780161	2,500.00
Total Bank of the West - Main Operating Account:				716,508.57