Financial Report

Town of Blue River
For the period ended June 30, 2025

Prepared by
Marchetti & Weaver, LLC

Prepared on
July 14, 2025

No assurance provided; substantially all disclosures required by GAAP omitted.

Table of Contents

TOWN OF BLUE RIVER
Statement of Financial Position

	Preliminary - Subject to Change	
	General Fund	**General Fund**
	12/31/2024	6/30/2025
Assets:		
Operating - Alpine Bank	1,017,599	1,688,377
Petty Cash	250	250
American Rescue Plan Funds 3090	185,716	189,568
Credit Card - Alpine	-	-
Reserve1 - Alpine Bank	256,348	261,767
Reserve2 - Alpine Bank	1,222,126	1,247,474
CD's - Citywide Banks	-	-
Alpine Bank CTF 4100 CTF	161,618	169,897
FirstBank - Reserves	-	-
ColoTrust - Capital	3,080,264	3,251,880
ColoTrust Broadband	314,588	318,761
ColoTrust General		
CSAFE	133	133
Illiquid Trust Funds	1,187	1,187
Cash with the County Treasurer	-	-
Total Cash in Bank	6,239,829	7,129,294
AR:Sales Tax	102,093	-
AR:Lodging Tax	165,539	-
AR:Use Tax	-	-
AR:Specific Ownership Tax	4,029	-
AR:Defensible Space - Prior Years Grant	-	-
Property Taxes Receivable	870,812	258,133
Prepaid expenses CEBT	-	-
Prepaid Expenses	11,960	-
Total Assets	**7,394,262**	**7,387,427**
Liabilities		
Accounts Payable	27,218	387,662
Payroll Liabilities	857	857
Payroll Liabilities:Cebt	-	(210)
Payroll Liabilities:CO Income Tax	7,702	-
Payroll Liabilities:CRA 457	2,298	2,308
Payroll Liabilities:Federal Tax	15,322	-
Wages Payable	17,983	17,983
Total Liabilities	**71,379**	**408,600**
Deferred Inflows		
Deferred Revenue - Property Tax	870,812	258,133
Deferred Revenue - ARP	40,800	-
Total Deferred Inflows	**911,612**	**258,133**
Equity:		
Fund Balance - Capital	2,363,025	2,060,538
Fund Balance - Amendment 1	-	-
Fund Balance - Conservation Trs	161,619	169,898
General Fund Balance	3,386,423	3,981,903
Reserves-Land Acquisition	-	-
Reserves-Road Improvements	-	-
Reserves-Town Hall Renovations	-	-
Fund Balance Broadband	314,588	319,907
Fund Balance American Rescue	185,616	188,449
Current Surplus (Deficit) GF		
Current Surplus (Deficit) Capital		
Current Surplus (Deficit) Broadband		
Current Surplus (Deficit) CTF		
Current Surplus (Deficit) ARF		
Ending Fund Balance	**6,411,270**	**6,720,694**
Total Liabilities, Deferred Inflows & Fund Balance	**7,394,261**	**7,387,427**
	=	=

No assurance provided on these financial statements; substantially all disclosures required by GAAP omitted.

TOWN OF BLUE RIVER
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE — MODIFIED ACCRUAL BASIS — Preliminary - Subject to Change
ACTUAL, BUDGET AND FORECAST FOR THE PERIODS INDICATED — Printed: 7/14/2025

		2025 Annual			2025 YTD			Current Month			2026
	2024 Cal Yr Preliminary	2025 Adopted Budget	Projected Variances Fav(Unfav)	2025 Current Forecast	6 Months Ended 6/30/2025 Actual	6 Months Ended 6/30/2025 Budget	Variance Favorable (Unfavor)	6/30/2025 Actual	6/30/2025 Budget	Variance Favorable (Unfavor)	2026 Budget Placeholder
GENERAL FUND											
Assessed Value		91,200,272		91,200,272							93,936,280
Mill Levy Rate		12.290		12.290							12.290
Temporary mill levy credit		(2.742)		(2.742)							(3.020)
Mill Levy Rate		9.548		9.548							9.270
Operations											
Tax Revenue											
General Property Tax	853,782	870,812	-	870,812	612,679	435,406	177,273	44,675	72,568	(27,893)	870,812
Delinquent Taxes	(55)		-		40	-	40	-	-	-	
Lodging Tax	549,250	350,000	-	350,000	202,828	175,000	27,828	13,268	29,167	(15,898)	350,000
Specific Ownership Tax	33,145	26,000	-	26,000	14,419	13,000	1,419	2,725	2,167	558	26,000
Exempt Personal Property	16,293	22,000	-	22,000	5,067	11,000	(5,933)	-	1,833	(1,833)	22,000
Motor Vehicle License Fees	15,616	13,000	-	13,000	4,177	6,500	(2,323)	967	1,083	(116)	13,000
Sales Tax	1,166,748	1,000,000	-	1,000,000	535,763	500,000	35,763	48,347	83,333	(34,987)	1,000,000
Cigarette Tax	1,329	1,200	-	1,200	527	600	(73)	70	100	(30)	1,200
Highway User's Tax	50,664	45,050	-	45,050	26,624	22,525	4,099	4,796	3,754	1,042	45,050
Road & Bridge	15,606	20,000	-	20,000	12,103	10,000	2,103	-	1,667	(1,667)	20,000
	2,702,378	**2,348,062**	**-**	**2,348,062**	**1,414,225**	**1,174,031**	**240,194**	**114,849**	**195,672**	**(80,823)**	**2,348,062**
Building Department											
Building Inspection Dept	109,295	85,000	-	85,000	45,734	42,500	3,234	17,195	7,083	10,112	85,000
Architectural Review Fees	-		-		-	-	-	-	-	-	
Development Fees	-		-		-	-	-	-	-	-	
	109,295	**85,000**	**-**	**85,000**	**45,734**	**42,500**	**3,234**	**17,195**	**7,083**	**10,112**	**85,000**
Municipal Court Revenue											
Municipal Court Fines	34,528	35,000	-	35,000	14,866	17,500	(2,634)	4,286	2,917	1,369	35,000
Code Enforcement Surcharge	1,145	1,300	-	1,300	96	650	(554)	-	108	(108)	1,300
Marshal Office Revenue	1,721	1,700	-	1,700	100	850	(750)	40	142	(102)	1,700
	37,394	**38,000**	**-**	**38,000**	**15,062**	**19,000**	**(3,938)**	**4,326**	**3,167**	**1,159**	**38,000**
Tarn Revenue											
Boat Permits	7,903	8,000	-	8,000	2,800	4,000	(1,200)	2,060	667	1,394	8,000
	7,903	**8,000**	**-**	**8,000**	**2,800**	**4,000**	**(1,200)**	**2,060**	**667**	**1,394**	**8,000**
Other Income											
Interest on Investments	85,934	220,000	-	220,000	32,955	110,000	(77,045)	(59,274)	18,333	(77,607)	220,000
Interest on Taxes	1,393	1,000	-	1,000	125	500	(375)	102	83	18	1,000
Natural Gas Franchise	80,244	85,000	-	85,000	47,602	42,500	5,102	7,496	7,083	412	85,000
1041 Process Payments	-	50,000		50,000	-	25,000	(25,000)	-	4,167	(4,167)	50,000
Forestry Income	45,348	50,000	-	50,000	-	25,000	(25,000)	-	4,167	(4,167)	50,000
DOLA Grant - Admin Salary	-		-		-	-	-	-	-	-	
CDOT Marshal Grants	4,075	5,000	-	5,000	7,319	2,500	4,819	800	417	383	5,000
CO State Forest Service Grants	-	50,000	-	50,000	-	25,000	(25,000)	-	4,167	(4,167)	50,000
DOLA Town Hall Expansion	-		-		-	-	-	-	-	-	
Credit Card Fees	809		-		-	-	-	-	-	-	
Lodging Tax Registration	70,277	70,000	-	70,000	54,600	35,000	19,600	1,200	5,833	(4,633)	70,000
Business Licenses	10,506	12,100	-	12,100	4,962	6,050	(1,088)	1,250	1,008	242	12,100
Admin Miscellaneous Income	172,314	10,000	-	10,000	10,208	5,000	5,208	25	833	(809)	10,000
Lease Proceeds	-				-			-			
	470,900	**553,100**	**-**	**553,100**	**157,770**	**276,550**	**(118,780)**	**(48,401)**	**46,092**	**(94,493)**	**553,100**
General Fund Contribution			-			-	-		-	-	
Total Revenues	**3,327,871**	**3,032,162**	**-**	**3,032,162**	**1,635,592**	**1,516,081**	**119,511**	**90,029**	**252,680**	**(162,651)**	**3,032,162**

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	2025 Annual				2025 YTD			Current Month			2026
	2024 Cal Yr Preliminary	2025 Adopted Budget	Projected Variances Fav(Unfav)	2025 Current Forecast	6 Months Ended 6/30/2025 Actual	6 Months Ended 6/30/2025 Budget	Variance Favorable (Unfavor)	6/30/2025 Actual	6/30/2025 Budget	Variance Favorable (Unfavor)	2026 Budget Placeholder
Expenditures											
Broadband	-		-		-	-	-	(390)	-	390	
Personnel											
Salaries - Elected Officials	19,924	14,400	-	14,400	8,426	7,200	(1,226)	1,300	1,200	(100)	14,400
Salary - Town Manager	14,383	127,196	-	127,196	67,277	63,598	(3,679)	10,910	10,600	(310)	127,196
Salary - Town Clerk	142,167	67,879	-	67,879	38,419	33,939	(4,479)	6,632	5,657	(975)	67,879
Payroll Taxes - All Employees	75,029	45,000	-	45,000	25,794	22,500	(3,294)	4,213	3,750	(463)	45,000
Payroll Service Fees	46,327	6,500	-	6,500	3,665	3,250	(415)	383	542	159	6,500
Workman's Comp Insurance	3,714	7,500	-	7,500	6,257	3,750	(2,507)	969	625	(344)	7,500
Unemployment Payments	8,298		-		-	-	-	-	-	-	
Health Insurance	-	110,000	-	110,000	66,128	55,000	(11,128)	10,101	9,167	(935)	110,000
Empower Retirement 457	78,827		-		-	-	-	-	-	-	
Retirement-Town Match	737	12,000	-	12,000	4,786	6,000	1,214	834	1,000	166	12,000
Town Attorney	10,462	75,000	-	75,000	37,728	37,500	(228)	240	6,250	6,010	75,000
Accountant	41,491	18,000	-	18,000	10,515	9,000	(1,515)	5,423	1,500	(3,923)	18,000
Auditor	10,250	11,000	-	11,000	-	5,500	5,500	-	917	917	11,000
Other Business Expenses	-	100	-	100	-	50	50	-	8	8	100
	451,610	**494,575**	**-**	**494,575**	**268,993**	**247,287**	**(21,706)**	**41,005**	**41,215**	**209**	**494,575**
Administration											
Miscellaneous	-	50	-	50	-	25	25	-	4	4	50
Office Supplies	3,597	4,000	-	4,000	2,619	2,000	(619)	25	333	308	4,000
Uniforms	1,922	5,000	-	5,000	-	2,500	2,500	-	417	417	5,000
Telephone	5,640	6,000	-	6,000	3,865	3,000	(865)	526	500	(26)	6,000
Postage and Delivery	-	50	-	50	-	25	25	-	4	4	50
Printing & Publishing	3,174	4,000	-	4,000	1,604	2,000	397	85	333	249	4,000
Meetings and Events	7,542	10,000	-	10,000	6,287	5,000	(1,287)	246	833	588	10,000
Training & Travel	1,977	6,000	-	6,000	1,480	3,000	1,520	-	500	500	6,000
Sales & Lodging Tax Admin	10,372	5,000	-	5,000	-	2,500	2,500	-	417	417	5,000
Professional Services	4,970	5,000	-	5,000	1,098	2,500	1,402	450	417	(33)	5,000
Equipment Repairs & Lease	5,422	5,500	-	5,500	2,497	2,750	253	419	458	39	5,500
Technology	92,110	85,000	-	85,000	55,077	42,500	(12,577)	22,125	7,083	(15,041)	85,000
Community Engagement/Marketing	439	500	-	500	1,300	250	(1,050)	1,150	42	(1,108)	500
Community Fund	15,540	50,000	-	50,000	17,414	25,000	7,586	1,310	4,167	2,857	50,000
Scholarships	5,000	5,000	-	5,000	-	2,500	2,500	-	417	417	5,000
Insurance	68,262	40,000	-	40,000	8,406	20,000	11,594	-	3,333	3,333	40,000
Codifying	-	3,000	-	3,000	1,050	1,500	450	-	250	250	3,000
Elections	16,190	-	-	-	88	-	(88)	-	-	-	-
Cnty Treasurer's Fees	16,314	20,000	-	20,000	12,257	10,000	(2,257)	896	1,667	771	20,000
NWC of Govt	-	1,400	-	1,400	1,541	700	(841)	-	117	117	1,400
CML	1,348	1,300	-	1,300	-	650	650	-	108	108	1,300
CAST	1,584	1,584	-	1,584	1,859	792	(1,067)	-	132	132	1,584
Credit Card Charges	611	1,000	-	1,000	-	500	500	-	83	83	1,000
Charitable Contributions	-		-		-	-	-	-	-	-	
	262,014	**259,384**	**-**	**259,384**	**118,441**	**129,692**	**11,251**	**27,231**	**21,615**	**(5,616)**	**259,384**
Town Hall Expense											
Utilities	12,551	13,000	-	13,000	7,685	6,500	(1,185)	494	1,083	589	13,000
Trash	2,995	4,000	-	4,000	1,870	2,000	130	311	333	23	4,000
Supplies	-	500	-	500	172	250	78	30	42	12	500
Grounds & Snow Removal	-		-		935	-	(935)	-	-	-	
Cleaning	-		-		-	-	-	-	-	-	
Repairs & Maintenance	3,513	1,000	-	1,000	-	500	500	-	83	83	1,000
Employee Housing HOA	4,349	4,848	-	4,848	2,424	2,424	-	404	404	-	4,848
Employee Housing Utilities	4,996	5,500	-	5,500	2,964	2,750	(214)	772	458	(313)	5,500
Employee Housing Supplies	-	100	-	100	-	50	50	-	8	8	100
Tarn Utilities	-	-	-	-	-	-	-	-	-	-	-
	28,404	**28,948**	**-**	**28,948**	**16,049**	**14,474**	**(1,575)**	**2,010**	**2,412**	**402**	**28,948**

	2024 Cal Yr Preliminary	2025 Annual: 2025 Adopted Budget	2025 Annual: Projected Variances Fav(Unfav)	2025 Annual: 2025 Current Forecast	2025 YTD: 6 Months Ended 6/30/2025 Actual	2025 YTD: 6 Months Ended 6/30/2025 Budget	2025 YTD: Variance Favorable (Unfavor)	Current Month: 6/30/2025 Actual	Current Month: 6/30/2025 Budget	Current Month: Variance Favorable (Unfavor)	2026: 2026 Budget Placeholder
Planning & Zoning											
P&Z Commission Salaries	8,400	8,400	-	8,400	3,500	4,200	700	600	700	100	8,400
Comprehensive Plan	-		-		-	-	-	-	-	-	
P&Z Professional Fees	-		-		-	-	-	-	-	-	
	8,400	**8,400**	**-**	**8,400**	**3,500**	**4,200**	**700**	**600**	**700**	**100**	**8,400**
Municipal Court											
Municipal Judge	6,500	6,500	-	6,500	3,250	3,250	(0)	542	542	(0)	6,500
Prosecutor	9,600	9,600	-	9,600	4,800	4,800	-	800	800	-	9,600
Clerk - Municipal Court	-		-		-	-	-	-	-	-	
Court Administration	459	500	-	500	796	250	(546)	28	42	14	500
	16,559	**16,600**	**-**	**16,600**	**8,846**	**8,300**	**(546)**	**1,370**	**1,383**	**14**	**16,600**
Public Safety											
Telephone (deleted)	-		-		-	-	-	-	-	-	
FPPA (deleted)	-		-		-	-	-	-	-	-	
Salary - Police Department	312,760	321,572	-	321,572	179,550	160,786	(18,764)	29,964	26,798	(3,166)	321,572
Fuel Benefit	-		-		-	-	-	-	-	-	
Office/General Administrative Expenditures	-		-		-	-	-	-	-	-	
MERT	-		-		-	-	-	-	-	-	
Fuel	4,907	6,000	-	6,000	3,984	3,000	(984)	854	500	(354)	6,000
Supplies - Police	11,173	15,000	-	15,000	4,265	7,500	3,235	1,155	1,250	95	15,000
Auto Repair & Maintenance	9,950	61,000	-	61,000	5,663	30,500	24,837	176	5,083	4,907	61,000
Animal Shelter	2,179	2,100	-	2,100	1,103	1,050	(53)	-	175	175	2,100
Communication	71,428	58,000	-	58,000	25,821	29,000	3,179	-	4,833	4,833	58,000
Survivor Support	-		-		-	-	-	-	-	-	
HASMAT	2,407	2,500	-	2,500	2,527	1,250	(1,277)	-	208	208	2,500
Radar Recertification	-	-	-	-	-	-	-	-	-	-	-
Training	1,264	5,000	-	5,000	89	2,500	2,411	89	417	327	5,000
Professional Services	7,453	4,500	-	4,500	4,530	2,250	(2,280)	75	375	300	4,500
CDOT/Extra Work	-		-		-	-	-	-	-	-	
	423,521	**475,672**	**-**	**475,672**	**227,532**	**237,836**	**10,304**	**32,313**	**39,639**	**7,326**	**475,672**
Public Works											
Building Inspector	-		-		-	-	-	-	-	-	
Building Contract	76,204	60,000	-	60,000	29,216	30,000	784	18,345	5,000	(13,345)	60,000
Building Dept Fuel	-		-		-	-	-	-	-	-	
Building Dept Auto Repair	-		-		-	-	-	-	-	-	
Street Lights Utilities	2,362	1,200	-	1,200	1,081	600	(481)	111	100	(11)	1,200
Snow Removal	212,311	252,350	-	252,350	206,006	126,175	(79,831)	-	21,029	21,029	252,350
Street Maintenance	294,053	360,000	-	360,000	32	180,000	179,968	-	30,000	30,000	360,000
Engineering	12,291	8,000	-	8,000	-	4,000	4,000	-	667	667	8,000
1041 Process Expenses	4,801	5,000	-	5,000	2,598	2,500	(98)	-	417	417	5,000
Road Signs	17,986	8,000	-	8,000	6,322	4,000	(2,322)	5,302	667	(4,635)	8,000
Wildfire Grant Expenses	48,716	80,000	-	80,000	24,660	40,000	15,340	24,660	6,667	(17,993)	80,000
High Country Conservation Grant	-	-	-	-	-	-	-	-	-	-	-
Town Park Maintenance	1,600	-	-	-	35	-	(35)	35	-	(35)	-
Blue River Recreation Ambasadors	8,680	62,400	-	62,400	31,370	31,200	(170)	4,930	5,200	270	62,400
Tarn Improvements	-	-	-	-	-	-	-	-	-	-	-
Tarn/Park Trash & Facilities	-	-	-	-	-	-	-	-	-	-	-
Other Miscellaneous Service Cost	-		-		-	-	-	-	-	-	
Auto Repari/Maintenance Bldg Dept	-	-	-	-	-	-	-	-	-	-	-
Summit Stage	-		-		-	-	-	-	-	-	
Trail Easements	-	-	-	-	-	-	-	-	-	-	-
Open Space/Trails Surveys	6,910		-		-	-	-	-	-	-	
Open Space/Trails Town Park	-		-		-	-	-	-	-	-	
Tarn Maintenance Improvements	5,263	6,000	-	6,000	-	3,000	3,000	-	500	500	6,000
Tarn/Park Trash & Facilities					713			713	-	(713)	
Admin Vehicle	-	-	-	-	-	-	-	-	-	-	-
	691,555	**842,950**	**-**	**842,950**	**302,032**	**421,475**	**120,156**	**54,095**	**70,246**	**16,151**	**842,950**

	2024 Cal Yr Preliminary	2025 Annual: 2025 Adopted Budget	2025 Annual: Projected Variances Fav(Unfav)	2025 Annual: 2025 Current Forecast	2025 YTD: 6 Months Ended 6/30/2025 Actual	2025 YTD: 6 Months Ended 6/30/2025 Budget	2025 YTD: Variance Favorable (Unfavor)	Current Month: 6/30/2025 Actual	Current Month: 6/30/2025 Budget	Current Month: Variance Favorable (Unfavor)	2026: 2026 Budget Placeholder
Capital Improvements - General Expenditures											
Capital Expenses											
Road Projects	-		-		-	-	-	-	-	-	
Road Projects:Road Infrastructure Construction	-		-			-	-	352,968	-	(352,968)	
Road Projects:Road Project Engineering	-		-		-	-	-	(18,330)	-	18,330	
Road Projects:Road Project Easements	-		-		-	-	-	-	-	-	
Capital Planning:Engineering Capital Planning			-			-	-	18,330	-	(18,330)	
Capital Town Hall:Town Hall Remodel			-			-	-	-	-	-	
Land Acquisition:Land Purchase			-			-			-	-	
Transfer to Capital/Funding for Engineering/Pro	100,000	100,000	-	100,000			-			-	100,000
Funding for Broadband	100,000	100,000		100,000		50,000	50,000		8,333	8,333	100,000
	200,000	**200,000**	**-**	**200,000**	**-**	**50,000**	**50,000**	**352,968**	**8,333**	**(344,635)**	**200,000**
Payroll Expenses											
Company Contributions	-		-		-	-	-	-	-	-	
Company Contributions:Health Insurance	-		-		-	-	-	-	-	-	
Company Contributions:Retirement	-		-		-	-	-	-	-	-	
Wages	52,891		-		-	-	-	-	-	-	
	52,891	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Reimbursements	10,405		-		3,571	-	(3,571)	690	-	(690)	
Total Operating Expenditures	**2,145,358**	**2,326,529**	**-**	**2,326,529**	**948,964**	**1,113,265**	**165,014**	**511,893**	**185,544**	**(326,349)**	**2,326,529**
		=									
Operating Surplus (deficit)	**1,182,512**	**705,633**	-	**705,633**	**686,628**	**402,816**	**284,525**	**(421,864)**	**67,136**	**(489,000)**	**705,633**
		=									=
Beginning Fund Balance - General	**2,203,910**	**2,529,353**	857,070	**3,386,423**	**3,295,275**	**2,529,353**	765,922	**4,403,767**	**2,865,033**	**1,538,734**	**4,092,056**
Prior Period Adjustment											
Ending Fund Balance - General	**3,386,423**	**3,234,986**	857,070	**4,092,056**	**3,981,903**	**2,932,169**	**1,050,447**	**3,981,903**	**2,932,169**	**1,049,734**	**4,797,689**
	(0.73)					=	<>		=	=	
Capital Fund											
Revenue and Other Financing Sources											
Contribution from General Fund	100,000	100,000	0	100,000		50,000	(50,000)		8,333	(8,333)	100,000
Interest Income	179,049	100,000	0	100,000	68,811	50,000	18,811	10,602	8,333	2,269	100,000
Total Revenues	279,049	**200,000**	-	**200,000**	68,811	**100,000**	**(31,189)**	10,602	**16,667**	**(6,064)**	**200,000**
Capital and Other projects											
Engineering	76,433	50,000	-	50,000	18,330	25,000	6,670	18,330	4,167	(14,164)	50,000
Road Infrastructure Construction					352,968			352,968	-	(352,968)	
Legal			-			-	-		-	-	
Easements		10,000	-	10,000		5,000	5,000		833	833	10,000
Surveys		6,000	-	6,000		3,000	3,000		500	500	6,000
Construction		600,000	-	600,000		300,000	300,000		50,000	50,000	600,000
Capital Town Hall:Town Hall Remodel	10,711		-		-	-	-	-	-	-	
Land Acquisition											
Land Acquisition	859,408	450,000	-	450,000	-	225,000	225,000	-	37,500	37,500	450,000
Legal			-			-	-		-	-	
Total Capital and Non-Routine Exp	946,551	**1,116,000**	-	**1,116,000**	371,298	**558,000**	**539,670**	371,298	93,000	**(278,298)**	**1,116,000**
Surplus after other sources / uses	**(667,502.32)**	**(916,000)**	**-**	**(916,000)**	**(302,487)**	**(458,000)**	**508,481**	**(360,696)**	**(76,333)**	**(284,363)**	**(916,000)**
Fund balance - beginning Capital	**3,030,527**	2,943,779	(580,755)	2,363,025	**2,363,025**	**2,943,779**	(580,755)	**2,421,234**	**2,562,113**	**(140,879)**	2,943,779
Prior Period Adjustment											
Fund balance - ending Capital	**2,363,025**	**2,027,779**	**(580,755)**	**1,447,025**	**2,060,538**	**2,485,779**	**(72,274)**	**2,060,538**	**2,485,779**	**(425,242)**	**2,027,779**
Actual Per Bank Account	3,080,264					=	<>		=	=	

		2025 Annual			2025 YTD			Current Month			2026
	2024 Cal Yr Preliminary	2025 Adopted Budget	Projected Variances Fav(Unfav)	2025 Current Forecast	6 Months Ended 6/30/2025 Actual	6 Months Ended 6/30/2025 Budget	Variance Favorable (Unfavor)	6/30/2025 Actual	6/30/2025 Budget	Variance Favorable (Unfavor)	2026 Budget Placeholder
Broadband Fund										-	
Revenue and Other Financing Sources											
Contribution from General Fund	100,000	100,000	0	100,000		50,000	(50,000)		8,333	(8,333)	100,000
Grants			0			-	-		-	-	
Interest Income	11,049	5,000	0	5,000	5,319	2,500	2,819	1,146	417	729	5,000
Total Revenues	111,049	**105,000**	-	**105,000**	5,319	**52,500**	**(47,181)**	1,146	**8,750**	**(7,604)**	**105,000**
Expenditures											
Engineering		200,000	-	200,000		100,000	100,000	-	16,667	16,667	200,000
Grant			-			-	-	-	-	-	
Total Capital and Non-Routine Exp	-	**200,000**	-	**200,000**	-	**100,000**	**100,000**	-	16,667	**16,667**	**200,000**
Surplus after other sources / uses	**111,048.58**	**(95,000)**		**(95,000)**	**5,319**	**(47,500)**	**52,819**	**1,146**	**(7,917)**	**9,062**	**(95,000)**
Fund balance - beginning Broadband	**203,540**	307,529	7,059	314,588	**314,588**	**307,529**	7,059	**318,761**	**267,946**	**50,816**	307,529
Prior Period Adjustment booked into beginning FB											
Fund balance - ending Broadband	**314,588**	**212,529**	**7,059**	**219,588**	**319,907**	**260,029**	**59,878**	**319,907**	**260,029**	**59,878**	**212,529**
Actual Per Bank Account	314,588					=	=		=	=	
American Rescue Plan Fund	-										
Revenue and Other Financing Sources											
Contributions			0			-	-		-	-	
Grants						-	-		-	-	
Interest Income	10,000	6,000	0	6,000	3,223	3,000	223	590	500	90	6,000
Total Revenues	10,000	**6,000**	-	**6,000**	3,223	**3,000**	**223**	590	500	**90**	**6,000**
Expenditures											
Planning	13,065	179,000	0	179,000	390	89,500	89,110	-	14,917	14,917	179,000
Total Capital and Non-Routine Exp	13,065	**179,000**	-	**179,000**	390	**89,500**	**89,110**	-	14,917	**14,917**	**179,000**
Surplus after other sources / uses	**(3,064.37)**	**(173,000)**		**(173,000)**	**2,833**	**(86,500)**	**89,333**	**590**	**(14,417)**	**15,007**	**(173,000)**
Fund balance - beginning Am Rescue Plan	**188,680**	173,326	(173,326)	0	**185,616**	**173,326**	12,290	**187,859**	**101,243**	**86,616**	307,529
Prior Period Adjustment											
Fund balance - ending Am Rescue Plan	**185,616**	**326**	**(173,326)**	**(173,000)**	**188,449**	**86,826**	**101,623**	**188,449**	**86,826**	**101,623**	**134,529**
Actual per Bank Account	185,716					=	=		=	=	
Conservation Trust Fund	100										
Revenue and Other Financing Sources											
Conservation Trust Fund	10,418	8,500	-	8,500	4,892	4,250	642	2,372	708	1,664	8,500
Interest Income	7,863	5,000	0	5,000	3,387	2,500	887	526	417	109	5,000
Total Revenues	18,281.33	**13,500**	-	**13,500**	8,279	**6,750**	**1,529**	2,898	**1,125**	**1,773**	**13,500**
Expenditures											
Trail Easements	-	3,000	-	3,000	-	1,500	1,500	-	250	250	3,000
Trails Legal	-		-		-	-	-	-	-	-	
Trails Survey	-	5,000	-	5,000	-	2,500	2,500	-	417	417	5,000
Signage		10,000	0	10,000		5,000	5,000		833	833	10,000
Town Park		2,000	0	2,000		1,000	1,000		167	167	2,000
Total	-	**20,000**	-	**20,000**	-	**10,000**	**10,000**	-	1,667	**1,667**	**20,000**
Surplus after other sources / uses	**18,281**	**(6,500)**	**-**	**(6,500)**	**8,279**	**(3,250)**	**11,529**	**2,898**	**(542)**	**3,440**	**(6,500)**
Fund balance - beginning Cons Trust Fnd	**143,337**	131,020	30,599	161,619	**161,619**	**131,020**	30,599	**166,999**	**128,312**	**38,688**	307,529
Fund balance - ending Cons Trust Fnd	**161,619**	**124,520**	**30,599**	**155,119**	**169,898**	**127,770**	**42,128**	**169,898**	**127,770**	**42,128**	**301,029**
						=	=		=	=	

No assurance provided on these financial statements; substantially all disclosures required by GAAP omitted.

Town of Blue River

A/P Aging Summary

As of June 30, 2025

	CURRENT	1 - 30	31 - 60	61 - 90	91 AND OVER	TOTAL
Betone LLC	944.19					$944.19
Charles Abbott Associates	13,267.69					$13,267.69
Columbine Hills Concrete, Inc	352,968.23					$352,968.23
Galls, LLC		193.86				$193.86
Noah Hopkins		1,000.00				$1,000.00
Online Solutions	18,900.00					$18,900.00
Steven Havera			150.00			$150.00
Terrance de Pentheny		150.00				$150.00
Valvoline	88.18					$88.18
TOTAL	**$386,168.29**	**$1,343.86**	**$150.00**	**$0.00**	**$0.00**	**$387,662.15**