

Management Report

Town of Blue River

For the period ended March 31, 2021



Prepared by

Shawver & Way CPAs, LLC

Prepared on

April 14, 2021

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Statement of Financial Position

As of March 31, 2021

	Total
ASSETS	
Current Assets	
Bank Accounts	
10010 Operating - Alpine Bank	2,275,851.69
10050 Petty Cash	250.00
10100 Credit Card - Alpine	1,148.16
10110 Reserve1 - Alpine Bank	231,281.18
10120 Reserve2 - Alpine Bank	302,455.52
10130 CD's - Citywide Banks	207,957.42
10140 Conservation Trust-Alpine Bank	105,317.55
10150 FirstBank - Reserves	100,001.00
10160 Colorado Trust	105,983.39
10170 CSAFE	100.00
10410 Illiquid Trust Funds	1,187.42
Total Bank Accounts	3,331,533.33
Accounts Receivable	
1100 AR	
11000 Franchise Fee	4,514.33
11005 Sales Tax	62,648.90
11010 Lodging Tax	44,198.30
11015 Use Tax	3,273.70
11018 Specific Ownership Tax	3,187.24
Total 1100 AR	117,822.47
Total Accounts Receivable	117,822.47
Other Current Assets	
10420 Cash with the County Treasurer	2,976.72
10430 Property Taxes Receivable	644,795.34
12005 Prepaid expenses Cebt	2,177.15
Total Other Current Assets	649,949.21
Total Current Assets	4,099,305.01
TOTAL ASSETS	\$4,099,305.01
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
20050 Payroll Liabilities	0.00
Cebt	2,396.56
CO Income Tax	3,321.00
Total 20050 Payroll Liabilities	5,717.56
20300 Deferred Revenue - Property Tax	644,795.34
Total Other Current Liabilities	650,512.90

	Total
Total Current Liabilities	650,512.90
Total Liabilities	650,512.90
Equity	
30010 Invested in Capital Assets, Net	2,137,720.32
30020 Fund Balance - Amendment 1	46,804.00
30030 Fund Balance - Conservation Trs	54,434.00
30100 General Fund Balance	-31,170.59
30310 Reserves-Land Acquisition	300,000.00
30320 Reserves-Road Improvements	400,000.00
30330 Reserves-Town Hall Renovations	100,000.00
Net Revenue	441,004.38
Total Equity	3,448,792.11
TOTAL LIABILITIES AND EQUITY	\$4,099,305.01

Monthly:A/P Aging Summary

As of April 14, 2021

	Current	1 - 30	31 - 60	61 - 90	91 and over	Total
Airport Road Carwash	52.70					52.70
Highland Galloway Investments	33,747.10					33,747.10
Nicoletti-Flater Associates	225.00					225.00
SAFEbuilt LLC	625.00					625.00
Shawver & Way CPAs LLC	313.75					313.75
Summit County 911 Center	14,955.66					14,955.66
Summit County Animal Control	525.00					525.00
Timber Creek Water District	150.00					150.00
Upper Blue Sanitation District	78.00					78.00
Widner Juran LLP	4,999.00					4,999.00
TOTAL	\$55,671.21	\$0.00	\$0.00	\$0.00	\$0.00	\$55,671.21

Monthly:Statement of Activity Prior Year

March 2021

	Mar 2021	Mar 2020 (PY)	Change	% Change	Total Jan - Mar, 2021 (YTD)
REVENUE					
40000 Tax Revenue					
40010 General Property Tax	216,680.59	226,881.36	-10,200.77	-4.50 %	269,194.26
40020 Delinquent Taxes	-4,502.99		-4,502.99		-8,247.35
40030 Lodging Tax	12,616.42	13,986.73	-1,370.31	-9.80 %	86,865.18
40040 Specific Ownership Tax	2,589.52	2,087.31	502.21	24.06 %	8,446.74
40050 Motor Vehicle License Fees	893.35	557.43	335.92	60.26 %	2,571.40
40060 Sales Tax	94,116.52	58,787.30	35,329.22	60.10 %	246,734.24
40070 Cigarette Tax		49.72	-49.72	-100.00 %	336.22
40080 Highway User's Tax	3,367.27	3,587.78	-220.51	-6.15 %	10,023.43
40090 Road & Bridge					248.87
Total 40000 Tax Revenue	325,760.68	305,937.63	19,823.05	6.48 %	616,172.99
41000 Building Department					
41010 Building Inspection Dept	12,897.70	1,696.50	11,201.20	660.25 %	24,805.55
41020 Architectural Review Fees					100.00
Total 41000 Building Department	12,897.70	1,696.50	11,201.20	660.25 %	24,905.55
42000 Municipal Court Revenue					
42010 Municipal Court Fines	3,219.00	1,845.00	1,374.00	74.47 %	8,941.85
42020 Code Enforcement Surcharge	582.00	174.00	408.00	234.48 %	1,931.00
Total 42000 Municipal Court Revenue	3,801.00	2,019.00	1,782.00	88.26 %	10,872.85
44000 Other Income					
44010 Conservation Trust Fund	2,590.33	2,271.63	318.70	14.03 %	2,590.33
44020 Interest on Investments	11.25	6.55	4.70	71.76 %	38.04
44025 Interest on Taxes	-42.12		-42.12		-63.30
44030 Natural Gas Franchise	7,738.08	6,765.29	972.79	14.38 %	18,206.61
44040 Forestry Income					59,829.50
44055 CDOT Marshal Grants	200.00		200.00		3,526.40
44070 Credit Card Fees	99.75	71.56	28.19	39.39 %	253.77
44080 Lodging Tax Registration	1,300.00	950.00	350.00	36.84 %	15,200.00

	Mar 2021	Mar 2020 (PY)	Change	% Change	Total Jan - Mar, 2021 (YTD)
44090 Business Licenses	425.00	400.00	25.00	6.25 %	2,150.00
44100 Admin Miscellaneous Income		35.24	-35.24	-100.00 %	4,095.00
Total 44000 Other Income	12,322.29	10,500.27	1,822.02	17.35 %	105,826.35
Total Revenue	354,781.67	320,153.40	34,628.27	10.82 %	757,777.74
GROSS PROFIT	354,781.67	320,153.40	34,628.27	10.82 %	757,777.74
EXPENDITURES					
71000 Personnel					
71010 Salaries - Elected Officials	1,150.00	1,250.00	-100.00	-8.00 %	2,924.19
71020 Salary - Town Manager	6,538.46	5,936.54	601.92	10.14 %	18,681.31
71030 Salary - Town Clerk	3,616.00	3,360.00	256.00	7.62 %	10,767.55
71040 Payroll Taxes - All Employees	2,100.48	2,399.70	-299.22	-12.47 %	6,229.04
71060 Workman's Comp Insurance	1,400.00	661.00	739.00	111.80 %	1,400.00
71065 Unemployment Payments	5,188.09		5,188.09		5,188.09
71070 Health Insurance	1,796.66	2,724.90	-928.24	-34.07 %	7,107.64
71080 Town Attorney	4,958.00	2,814.00	2,144.00	76.19 %	14,879.00
71090 Accountant	340.00	670.00	-330.00	-49.25 %	1,650.00
Total 71000 Personnel	27,087.69	19,816.14	7,271.55	36.70 %	68,826.82
72000 Administration					
72010 Office Supplies	816.10	1,854.19	-1,038.09	-55.99 %	1,690.24
72020 Telephone	1,229.81	885.42	344.39	38.90 %	2,784.69
72040 Printing & Publishing	1,052.13	1,121.25	-69.12	-6.16 %	2,174.69
72050 Meetings and Events		735.11	-735.11	-100.00 %	661.25
72060 Training & Travel	345.00	947.35	-602.35	-63.58 %	503.00
72070 Sales & Lodging Tax Admin	600.00		600.00		875.00
72080 Professional Services		11.99	-11.99	-100.00 %	1,000.00
72090 Equipment Repairs & Lease	359.89	425.11	-65.22	-15.34 %	2,379.67
72100 Technology	4,619.15	1,097.02	3,522.13	321.06 %	21,257.64
72106 Community Fund		4,000.00	-4,000.00	-100.00 %	
72110 Insurance					24,510.16
72130 Elections		1,026.19	-1,026.19	-100.00 %	
72140 Cnty Treasurer's Fees	4,315.33	4,537.60	-222.27	-4.90 %	5,290.35

	Mar 2021	Mar 2020 (PY)	Change	% Change	Total Jan - Mar, 2021 (YTD)
72150 NWC of Govt					1,030.00
72160 CML		383.00	-383.00	-100.00 %	
72170 CAST	315.00	630.00	-315.00	-50.00 %	315.00
72180 Credit Card Charges	88.05	63.37	24.68	38.95 %	227.79
Total 72000 Administration	13,740.46	17,717.60	-3,977.14	-22.45 %	64,699.48
73000 Town Hall Expense					
73010 Utilities	1,124.68	1,079.03	45.65	4.23 %	3,570.51
73020 Trash	1.86	251.91	-250.05	-99.26 %	374.89
73030 Supplies					267.08
73060 Repairs & Maintenance		463.87	-463.87	-100.00 %	
Total 73000 Town Hall Expense	1,126.54	1,794.81	-668.27	-37.23 %	4,212.48
74000 Planning & Zoning					
74010 P&Z Commission Salaries	850.00	650.00	200.00	30.77 %	2,033.87
Total 74000 Planning & Zoning	850.00	650.00	200.00	30.77 %	2,033.87
75000 Municipal Court					
75010 Municipal Judge	541.67	541.67	0.00	0.00 %	1,345.44
75020 Prosecutor	800.00	800.00	0.00	0.00 %	1,987.10
75040 Court Administration	143.50	24.50	119.00	485.71 %	257.00
Total 75000 Municipal Court	1,485.17	1,366.17	119.00	8.71 %	3,589.54
76000 Public Safety					
76010 Salary - Police Department	14,216.00	15,793.00	-1,577.00	-9.99 %	42,938.24
76030 Fuel	536.64	721.92	-185.28	-25.66 %	1,629.60
76040 Supplies - Police	178.99		178.99		1,178.99
76050 Auto Repair & Maintenance	104.00	82.82	21.18	25.57 %	1,152.17
76060 Animal Shelter					525.00
76080 HASMAT					2,079.00
76090 Radar Recertification					40.00
76110 Professional Services					3,656.70
76115 CDOT/Extra Work					1,440.00
Total 76000 Public Safety	15,035.63	16,597.74	-1,562.11	-9.41 %	54,639.70
77000 Public Works					

	Mar 2021	Mar 2020 (PY)	Change	% Change	Total Jan - Mar, 2021 (YTD)
77010 Building Inspector		4,516.80	-4,516.80	-100.00 %	
77011 SAFEBuilt	1,900.00		1,900.00		1,900.00
77012 Summit County Inspections					3,420.00
77015 Electrical Inspector	325.00	130.00	195.00	150.00 %	1,151.43
77020 Street Lights Utilities	142.13	130.08	12.05	9.26 %	285.28
77030 Snow Removal	40,570.06	32,417.57	8,152.49	25.15 %	108,150.26
77065 Project Engineer					1,187.00
77090 Wildfire Grant Expenses					2,677.50
Total 77000 Public Works	42,937.19	37,194.45	5,742.74	15.44 %	118,771.47
79000 Capital Improvements					
84000 Capital Town Hall					
79040 Town Hall Construction		20,359.92	-20,359.92	-100.00 %	
Total 84000 Capital Town Hall		20,359.92	-20,359.92	-100.00 %	
Total 79000 Capital Improvements		20,359.92	-20,359.92	-100.00 %	
Total Expenditures	102,262.68	115,496.83	-13,234.15	-11.46 %	316,773.36
NET OPERATING REVENUE	252,518.99	204,656.57	47,862.42	23.39 %	441,004.38
NET REVENUE	\$252,518.99	\$204,656.57	\$47,862.42	23.39 %	\$441,004.38

NOTE

"No Assurance Provided"

Monthly: Budget vs. Actuals 2021 Monthly

March 2021

	Mar 2021				Total			
	Actual	Budget	over Budget	% of Budget	Actual	Budget	over Budget	% of Budget
REVENUE								
40000 Tax Revenue					0.00	0.00	0.00	0.00%
40010 General Property Tax	216,680.59	53,700.34	162,980.25	403.50 %	216,680.59	53,700.34	162,980.25	403.50 %
40020 Delinquent Taxes	-4,502.99		-4,502.99		-4,502.99	0.00	-4,502.99	0.00%
40030 Lodging Tax	12,616.42	13,750.00	-1,133.58	91.76 %	12,616.42	13,750.00	-1,133.58	91.76 %
40040 Specific Ownership Tax	2,589.52	2,000.00	589.52	129.48 %	2,589.52	2,000.00	589.52	129.48 %
40050 Motor Vehicle License Fees	893.35	500.00	393.35	178.67 %	893.35	500.00	393.35	178.67 %
40060 Sales Tax	94,116.52	33,333.33	60,783.19	282.35 %	94,116.52	33,333.33	60,783.19	282.35 %
40070 Cigarette Tax		41.67	-41.67		0.00	41.67	-41.67	0.00%
40080 Highway User's Tax	3,367.27	3,699.92	-332.65	91.01 %	3,367.27	3,699.92	-332.65	91.01 %
40090 Road & Bridge		1,666.67	-1,666.67		0.00	1,666.67	-1,666.67	0.00%
Total 40000 Tax Revenue	325,760.68	108,691.93	217,068.75	299.71 %	325,760.68	108,691.93	217,068.75	299.71 %
41000 Building Department					0.00	0.00	0.00	0.00%
41010 Building Inspection Dept	12,897.70	5,416.67	7,481.03	238.11 %	12,897.70	5,416.67	7,481.03	238.11 %
41020 Architectural Review Fees		58.33	-58.33		0.00	58.33	-58.33	0.00%
Total 41000 Building Department	12,897.70	5,475.00	7,422.70	235.57 %	12,897.70	5,475.00	7,422.70	235.57 %
42000 Municipal Court Revenue					0.00	0.00	0.00	0.00%
42010 Municipal Court Fines	3,219.00	3,333.33	-114.33	96.57 %	3,219.00	3,333.33	-114.33	96.57 %
42020 Code Enforcement Surcharge	582.00	291.67	290.33	199.54 %	582.00	291.67	290.33	199.54 %
42030 Marshal Office Revenue		8.33	-8.33		0.00	8.33	-8.33	0.00%
Total 42000 Municipal Court Revenue	3,801.00	3,633.33	167.67	104.61 %	3,801.00	3,633.33	167.67	104.61 %
44000 Other Income					0.00	0.00	0.00	0.00%
44010 Conservation Trust Fund	2,590.33		2,590.33		2,590.33	0.00	2,590.33	0.00%
44020 Interest on Investments	11.25	41.67	-30.42	27.00 %	11.25	41.67	-30.42	27.00 %
44025 Interest on Taxes	-42.12	25.00	-67.12	-168.48 %	-42.12	25.00	-67.12	-168.48 %
44030 Natural Gas Franchise	7,738.08	4,166.67	3,571.41	185.71 %	7,738.08	4,166.67	3,571.41	185.71 %
44040 Forestry Income		3,750.00	-3,750.00		0.00	3,750.00	-3,750.00	0.00%
44055 CDOT Marshal Grants	200.00	666.67	-466.67	30.00 %	200.00	666.67	-466.67	30.00 %
44070 Credit Card Fees	99.75	166.67	-66.92	59.85 %	99.75	166.67	-66.92	59.85 %
44080 Lodging Tax Registration	1,300.00	1,887.50	-587.50	68.87 %	1,300.00	1,887.50	-587.50	68.87 %
44090 Business Licenses	425.00	1,004.17	-579.17	42.32 %	425.00	1,004.17	-579.17	42.32 %
44100 Admin Miscellaneous Income		833.33	-833.33		0.00	833.33	-833.33	0.00%
Total 44000 Other Income	12,322.29	12,541.68	-219.39	98.25 %	12,322.29	12,541.68	-219.39	98.25 %
Total Revenue	354,781.67	130,341.94	224,439.73	272.19 %	354,781.67	130,341.94	224,439.73	272.19 %
GROSS PROFIT	354,781.67	130,341.94	224,439.73	272.19 %	354,781.67	130,341.94	224,439.73	272.19 %
EXPENDITURES								
71000 Personnel					0.00	0.00	0.00	0.00%
71010 Salaries - Elected Officials	1,150.00	1,200.00	-50.00	95.83 %	1,150.00	1,200.00	-50.00	95.83 %
71020 Salary - Town Manager	6,538.46	6,936.75	-398.29	94.26 %	6,538.46	6,936.75	-398.29	94.26 %
71030 Salary - Town Clerk	3,616.00	3,916.67	-300.67	92.32 %	3,616.00	3,916.67	-300.67	92.32 %
71040 Payroll Taxes - All Employees	2,100.48	2,500.00	-399.52	84.02 %	2,100.48	2,500.00	-399.52	84.02 %
71060 Workman's Comp Insurance	1,400.00	833.33	566.67	168.00 %	1,400.00	833.33	566.67	168.00 %
71065 Unemployment Payments	5,188.09		5,188.09		5,188.09	0.00	5,188.09	0.00%
71070 Health Insurance	1,796.66	3,750.00	-1,953.34	47.91 %	1,796.66	3,750.00	-1,953.34	47.91 %

	Mar 2021				Total			
	Actual	Budget	over Budget	% of Budget	Actual	Budget	over Budget	% of Budget
71080 Town Attorney	4,958.00	3,333.33	1,624.67	148.74 %	4,958.00	3,333.33	1,624.67	148.74 %
71090 Accountant	340.00	500.00	-160.00	68.00 %	340.00	500.00	-160.00	68.00 %
71100 Auditor		833.33	-833.33		0.00	833.33	-833.33	0.00%
Total 71000 Personnel	27,087.69	23,803.41	3,284.28	113.80 %	27,087.69	23,803.41	3,284.28	113.80 %
72000 Administration					0.00	0.00	0.00	0.00%
72010 Office Supplies	816.10	750.00	66.10	108.81 %	816.10	750.00	66.10	108.81 %
72015 Uniforms		41.67	-41.67		0.00	41.67	-41.67	0.00%
72020 Telephone	1,229.81	1,000.00	229.81	122.98 %	1,229.81	1,000.00	229.81	122.98 %
72030 Postage and Delivery		4.17	-4.17		0.00	4.17	-4.17	0.00%
72040 Printing & Publishing	1,052.13	500.00	552.13	210.43 %	1,052.13	500.00	552.13	210.43 %
72050 Meetings and Events		833.33	-833.33		0.00	833.33	-833.33	0.00%
72060 Training & Travel	345.00	1,000.00	-655.00	34.50 %	345.00	1,000.00	-655.00	34.50 %
72070 Sales & Lodging Tax Admin	600.00	41.67	558.33	1,439.88 %	600.00	41.67	558.33	1,439.88 %
72080 Professional Services		1,666.67	-1,666.67		0.00	1,666.67	-1,666.67	0.00%
72090 Equipment Repairs & Lease	359.89	375.00	-15.11	95.97 %	359.89	375.00	-15.11	95.97 %
72100 Technology	4,619.15	4,166.67	452.48	110.86 %	4,619.15	4,166.67	452.48	110.86 %
72105 Community Engagement/Marketing		250.00	-250.00		0.00	250.00	-250.00	0.00%
72106 Community Fund		833.33	-833.33		0.00	833.33	-833.33	0.00%
72107 Scholarships		250.00	-250.00		0.00	250.00	-250.00	0.00%
72110 Insurance		1,441.67	-1,441.67		0.00	1,441.67	-1,441.67	0.00%
72120 Codifying		250.00	-250.00		0.00	250.00	-250.00	0.00%
72140 Cnty Treasurer's Fees	4,315.33	1,375.00	2,940.33	313.84 %	4,315.33	1,375.00	2,940.33	313.84 %
72150 NWC of Govt		85.83	-85.83		0.00	85.83	-85.83	0.00%
72160 CML		31.92	-31.92		0.00	31.92	-31.92	0.00%
72170 CAST	315.00	52.50	262.50	600.00 %	315.00	52.50	262.50	600.00 %
72180 Credit Card Charges	88.05	150.00	-61.95	58.70 %	88.05	150.00	-61.95	58.70 %
Total 72000 Administration	13,740.46	15,099.43	-1,358.97	91.00 %	13,740.46	15,099.43	-1,358.97	91.00 %
73000 Town Hall Expense					0.00	0.00	0.00	0.00%
73010 Utilities	1,124.68	833.33	291.35	134.96 %	1,124.68	833.33	291.35	134.96 %
73020 Trash	1.86	150.00	-148.14	1.24 %	1.86	150.00	-148.14	1.24 %
73030 Supplies		125.00	-125.00		0.00	125.00	-125.00	0.00%
73060 Repairs & Maintenance		1,125.00	-1,125.00		0.00	1,125.00	-1,125.00	0.00%
Total 73000 Town Hall Expense	1,126.54	2,233.33	-1,106.79	50.44 %	1,126.54	2,233.33	-1,106.79	50.44 %
74000 Planning & Zoning					0.00	0.00	0.00	0.00%
74010 P&Z Commission Salaries	850.00	700.00	150.00	121.43 %	850.00	700.00	150.00	121.43 %
Total 74000 Planning & Zoning	850.00	700.00	150.00	121.43 %	850.00	700.00	150.00	121.43 %
75000 Municipal Court					0.00	0.00	0.00	0.00%
75010 Municipal Judge	541.67	541.67	0.00	100.00 %	541.67	541.67	0.00	100.00 %
75020 Prosecutor	800.00	800.00	0.00	100.00 %	800.00	800.00	0.00	100.00 %
75040 Court Administration	143.50	41.67	101.83	344.37 %	143.50	41.67	101.83	344.37 %
Total 75000 Municipal Court	1,485.17	1,383.34	101.83	107.36 %	1,485.17	1,383.34	101.83	107.36 %
76000 Public Safety					0.00	0.00	0.00	0.00%
76010 Salary - Police Department	14,216.00	19,333.33	-5,117.33	73.53 %	14,216.00	19,333.33	-5,117.33	73.53 %
76015 Office/General Administrative Expenditures		66.67	-66.67		0.00	66.67	-66.67	0.00%
76020 Summit County Sheriff		416.67	-416.67		0.00	416.67	-416.67	0.00%
76030 Fuel	536.64	666.67	-130.03	80.50 %	536.64	666.67	-130.03	80.50 %
76040 Supplies - Police	178.99	250.00	-71.01	71.60 %	178.99	250.00	-71.01	71.60 %

	Mar 2021				Total			
	Actual	Budget	over Budget	% of Budget	Actual	Budget	over Budget	% of Budget
76050 Auto Repair & Maintenance	104.00	416.67	-312.67	24.96 %	104.00	416.67	-312.67	24.96 %
76060 Animal Shelter		175.00	-175.00		0.00	175.00	-175.00	0.00%
76070 Communication		1,666.67	-1,666.67		0.00	1,666.67	-1,666.67	0.00%
76080 HASMAT		166.67	-166.67		0.00	166.67	-166.67	0.00%
76090 Radar Recertification		8.33	-8.33		0.00	8.33	-8.33	0.00%
76110 Professional Services		308.33	-308.33		0.00	308.33	-308.33	0.00%
76115 CDOT/Extra Work		666.67	-666.67		0.00	666.67	-666.67	0.00%
Total 76000 Public Safety	15,035.63	24,141.68	-9,106.05	62.28 %	15,035.63	24,141.68	-9,106.05	62.28 %
77000 Public Works					0.00	0.00	0.00	0.00%
77011 SAFEBuilt	1,900.00		1,900.00		1,900.00	0.00	1,900.00	0.00%
77012 Summit County Inspections		2,000.00	-2,000.00		0.00	2,000.00	-2,000.00	0.00%
77015 Electrical Inspector	325.00	583.33	-258.33	55.71 %	325.00	583.33	-258.33	55.71 %
77016 Building Dept Fuel		83.33	-83.33		0.00	83.33	-83.33	0.00%
77017 Building Dept Auto Repair		41.67	-41.67		0.00	41.67	-41.67	0.00%
77020 Street Lights Utilities	142.13	208.33	-66.20	68.22 %	142.13	208.33	-66.20	68.22 %
77030 Snow Removal	40,570.06	16,695.05	23,875.01	243.01 %	40,570.06	16,695.05	23,875.01	243.01 %
77040 Street Maintenance		13,333.33	-13,333.33		0.00	13,333.33	-13,333.33	0.00%
77050 Engineering		416.67	-416.67		0.00	416.67	-416.67	0.00%
77060 Signs		1,500.00	-1,500.00		0.00	1,500.00	-1,500.00	0.00%
77090 Wildfire Grant Expenses		4,166.67	-4,166.67		0.00	4,166.67	-4,166.67	0.00%
77095 High Country Conservation Grant		25.00	-25.00		0.00	25.00	-25.00	0.00%
77100 Town Park Maintenance		1,250.00	-1,250.00		0.00	1,250.00	-1,250.00	0.00%
Total 77000 Public Works	42,937.19	40,303.38	2,633.81	106.53 %	42,937.19	40,303.38	2,633.81	106.53 %
Total Expenditures	102,262.68	107,664.57	-5,401.89	94.98 %	102,262.68	107,664.57	-5,401.89	94.98 %
NET OPERATING REVENUE	252,518.99	22,677.37	229,841.62	1,113.53 %	252,518.99	22,677.37	229,841.62	1,113.53 %
NET REVENUE	\$252,518.99	\$22,677.37	\$229,841.62	1,113.53 %	\$252,518.99	\$22,677.37	\$229,841.62	1,113.53 %

Monthly:Capital Expenditures

March 2021

	Capital Fund	TOTAL
REVENUE		
44000 Other Income		0.00
44020 Interest on Investments	5.84	5.84
Total 44000 Other Income	5.84	5.84
Total Revenue	5.84	5.84
GROSS PROFIT	5.84	5.84
EXPENDITURES		
Total Expenditures		0.00
NET OPERATING REVENUE	5.84	5.84
NET REVENUE	\$5.84	\$5.84