

TOWN OF CENTER
 COMBINED CASH INVESTMENT
 JUNE 30, 2023

COMBINED CASH ACCOUNTS

99-111-000-60	1ST SOUTHWEST BANK 251002691	768,006.51
99-111-000-90	XPRESS DEPOSIT ACCOUNT	964.05
		768,970.56
	TOTAL COMBINED CASH	768,970.56
99-100-000-00	CASH - ALLOCATED TO OTHER FUND	(768,970.56)
		.00

CASH ALLOCATION RECONCILIATION

1	ALLOCATION TO GENERAL FUND	(14,741.13)
5	ALLOCATION TO CONSERVATION TRUST FUND	22,586.03
7	ALLOCATION TO STREET IMPROVEMENT FUND	103,640.65
10	ALLOCATION TO LIGHT & POWER FUND	441,334.62
11	ALLOCATION TO GAS FUND	427,650.92
12	ALLOCATION TO WATER FUND	(211,500.53)
		768,970.56
	TOTAL ALLOCATIONS TO OTHER FUNDS	768,970.56
	ALLOCATION FROM COMBINED CASH FUND - 01-10100	(768,970.56)
		.00

TOWN OF CENTER

BALANCE SHEET

JUNE 30, 2023

GENERAL FUND

ASSETS

01-100-000-00	CASH - COMBINED FUND	(	14,741.13)	
01-100-000-01	PETTY CASH		76.70	
01-112-000-00	COLOTRUST - X8007 (AMR RESC)		402,483.02	
01-112-000-01	COLOTRUST - X8008 (ECONDEV)		52,012.44	
01-112-000-02	COLOTRUST - X8001 GENERAL		360,796.79	
01-122-000-00	A/R TRASH	(	40.80)	
01-126-000-00	A/R - STATE HIGHWAY USERS		4,919.00	
01-130-000-00	A/R - PROPERTY TAXES		260,236.00	
01-131-000-00	A/R - SEWER - SANITATION		107,716.01	
01-134-000-00	A/R TAX CERTIFICATION		2,740.66	
01-139-000-10	A/R - NSF CHARGES	(	22.00)	
01-160-000-00	LAND- OLD DUMP		9,404.00	
	TOTAL ASSETS			<u>1,185,580.69</u>

LIABILITIES AND EQUITYLIABILITIES

01-200-000-00	WAGES PAYABLE	(	1,184.46)	
01-201-000-00	A/P - TRADE		158,280.98	
01-203-000-00	MEDICARE PAYABLE	(	8.70)	
01-204-000-00	FICA PAYABLE	(	37.34)	
01-205-000-00	FEDERAL W/H PAYABLE	(	29.20)	
01-206-000-00	COLORADO STATE W/H PAYABLE		1,687.75	
01-208-000-10	HEALTH INSURANCE PAYABLE		347.15	
01-208-000-30	DENTAL INSURANCE PAYABLE		282.25	
01-208-000-40	VISION SERVICE PLAN PAYABLE		53.03	
01-208-000-50	MUTUAL OF OMAHA PAYABLE	(	60.50)	
01-208-000-55	AFLAC PAYABLE		76.66	
01-208-000-65	MISCELLANEOUS DEDUCTION		24.00	
01-208-000-70	COLONIAL LIFE PAYABLE		18.93	
01-218-000-00	DEFERRED TAXES		260,236.00	
01-218-000-01	DEFERRED REVENUE		12,857.00	
01-218-000-20	DEFERRED REV AMERICAN RESCUE		386,701.09	
01-220-000-01	DEPOSITS - SANITATION		9,244.44	
01-220-000-02	UTILITY RETURNED DEPOSIT FUND	(	2,600.67)	
01-220-000-20	PARK USE DEPOSITS		405.00	
01-238-000-00	DUE TO CENTER SANITATION DIST.		107,716.01	
	TOTAL LIABILITIES			934,009.42

FUND EQUITY

01-300-000-00	OPENING BALANCE EQUITY		6,753.38	
01-305-000-00	ECONOMIC DEVELOPMENT EQUITY		210,160.10	
01-314-000-00	TABOR - FUND BALANCE		47,121.00	
01-390-000-00	FUND BALANCE		123,483.10	
01-395-000-00	RESERVE FOR INVENTORY		9,404.00	
	REVENUE OVER EXPENDITURES - YTD	(	<u>145,350.31)</u>	
	BALANCE - CURRENT DATE	(	145,350.31)	

TOWN OF CENTER
BALANCE SHEET
JUNE 30, 2023

GENERAL FUND

TOTAL FUND EQUITY

251,571.27

TOTAL LIABILITIES AND EQUITY

1,185,580.69

TOWN OF CENTER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>PROPERTY TAXES</u>					
01-402-000-00	19,884.95	99,531.45	120,659.00	21,127.55	82.5
01-402-000-01	2,133.29	8,487.18	19,500.00	11,012.82	43.5
01-402-000-02	.00	25.50	150.00	124.50	17.0
01-402-000-03	.00	.00	400.00	400.00	.0
01-402-000-05	22.16	25.89	250.00	224.11	10.4
01-402-000-20	9,738.48	91,976.26	147,629.00	55,652.74	62.3
01-402-000-21	1,650.17	8,251.61	15,000.00	6,748.39	55.0
	<u>33,429.05</u>	<u>208,297.89</u>	<u>303,588.00</u>	<u>95,290.11</u>	<u>68.6</u>
<u>TAXES</u>					
01-404-000-00	38,766.11	167,372.06	425,000.00	257,627.94	39.4
01-404-000-10	.00	.00	15,000.00	15,000.00	.0
01-404-000-20	84.60	510.87	1,000.00	489.13	51.1
01-404-000-30	5,896.62	33,439.29	71,000.00	37,560.71	47.1
01-404-000-40	30.93	529.74	500.00	(29.74)	106.0
01-404-000-50	.00	442.44	.00	(442.44)	.0
	<u>44,778.26</u>	<u>202,294.40</u>	<u>512,500.00</u>	<u>310,205.60</u>	<u>39.5</u>
<u>INTERFUND CHARGES</u>					
01-430-000-40	3,037.53	40,831.27	74,759.00	33,927.73	54.6
01-430-000-50	468.75	4,218.75	5,625.00	1,406.25	75.0
	<u>3,506.28</u>	<u>45,050.02</u>	<u>80,384.00</u>	<u>35,333.98</u>	<u>56.0</u>
<u>PERMIT REVENUE</u>					
01-432-000-10	843.80	1,261.30	4,000.00	2,738.70	31.5
01-432-000-20	.00	406.00	650.00	244.00	62.5
01-432-000-30	.00	101.25	350.00	248.75	28.9
01-432-000-40	.00	105.00	500.00	395.00	21.0
01-432-000-50	20.00	135.00	300.00	165.00	45.0
01-432-000-55	.00	.00	500.00	500.00	.0
01-432-000-60	220.00	445.00	150.00	(295.00)	296.7
	<u>1,083.80</u>	<u>2,453.55</u>	<u>6,450.00</u>	<u>3,996.45</u>	<u>38.0</u>

TOWN OF CENTER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>FRANCHISES FEES</u>					
01-435-000-00	FRANCHISE FEES - TRASH SERVICE	632.44	10,716.92	18,000.00	7,283.08 59.5
01-435-000-10	FRANCHISE FEES- OTHER	1,403.13	10,175.25	12,000.00	1,824.75 84.8
01-435-000-20	FRANCHISE FEE UTILITIES	16,753.68	136,562.21	351,600.00	215,037.79 38.8
	TOTAL FRANCHISES FEES	18,789.25	157,454.38	381,600.00	224,145.62 41.3
<u>COURT REVENUE</u>					
01-443-000-00	MUNICIPAL COURT REVENUE	25.00	195.00	300.00	105.00 65.0
	TOTAL COURT REVENUE	25.00	195.00	300.00	105.00 65.0
<u>POLICE</u>					
01-444-000-00	CODE ENFORCEMENT	.00	.00	500.00	500.00 .0
01-444-000-10	POLICE FEES & FINES	928.00	4,559.99	10,000.00	5,440.01 45.6
01-444-000-11	POLICE FEES- RESTITUTION	525.00	1,550.22	.00	(1,550.22) .0
01-444-000-30	POLICE - SURCHARGE	125.00	689.80	1,000.00	310.20 69.0
01-444-000-40	K-9 RESERVE DONATIONS/REVENUE	200.00	717.53	15,000.00	14,282.47 4.8
01-444-000-45	DONATIONS/REVENUE	.00	.00	6,000.00	6,000.00 .0
01-444-000-50	K-9 DONATIONS/REVENUE	487.18	4,518.18	10,500.00	5,981.82 43.0
01-444-000-70	PUBLIC SAFETY	5,047.16	25,235.80	60,566.00	35,330.20 41.7
	TOTAL POLICE	7,312.34	37,271.52	103,566.00	66,294.48 36.0
<u>MISC REVENUE</u>					
01-445-000-00	MISCELLANEOUS REVENUE	7.00	1,476.88	4,000.00	2,523.12 36.9
01-445-000-01	REFUNDS OF EXPENDITURES	.00	5,666.95	.00	(5,666.95) .0
01-445-000-02	CENTER CONS. SCHOOL DIST - IGA	.00	.00	1,000.00	1,000.00 .0
01-445-000-03	N S F CHARGES	.00	44.00	100.00	56.00 44.0
01-445-000-10	LEASE PROCEEDS	.00	1,100.00	150.00	(950.00) 733.3
01-445-000-20	JULY 4 FIREWORKS	.00	.00	500.00	500.00 .0
01-445-000-30	SPECIAL HEARING FEES	.00	.00	250.00	250.00 .0
	TOTAL MISC REVENUE	7.00	8,287.83	6,000.00	(2,287.83) 138.1
<u>INTEREST INCOME</u>					
01-446-000-10	INTEREST INCOME - GENERAL	3,303.69	18,593.09	1,500.00	(17,093.09) 1239.5
	TOTAL INTEREST INCOME	3,303.69	18,593.09	1,500.00	(17,093.09) 1239.5

TOWN OF CENTER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>LEASE INCOME</u>					
01-448-000-10 BUILDING RENTAL/ LEASE	.00	500.00	.00	(500.00)	.0
TOTAL LEASE INCOME	.00	500.00	.00	(500.00)	.0
<u>ECONOMIC DEVELOPMENT</u>					
01-449-000-00 INTEREST INCOME - ECONOMIC DEV	222.86	1,255.17	.00	(1,255.17)	.0
01-449-000-10 SALES TAX INCOME - ECON DEV	7,753.22	33,474.41	87,000.00	53,525.59	38.5
01-449-000-20 ALLOC FROM UTILITIES	13,125.00	26,250.00	52,500.00	26,250.00	50.0
TOTAL ECONOMIC DEVELOPMENT	21,101.08	60,979.58	139,500.00	78,520.42	43.7
<u>GRANTS</u>					
01-450-000-50 GRANTS - GF FEDERAL GRANT REV	.00	.00	386,701.00	386,701.00	.0
01-450-000-52 GRANTS - GF OTHER GRANT REV	.00	13,000.00	.00	(13,000.00)	.0
01-450-000-60 GRANTS - SP FEDERAL GRANT REV	.00	.00	748,686.00	748,686.00	.0
01-450-000-72 GRANTS - PS OTHER GRANT REV	.00	7,500.00	184,151.00	176,651.00	4.1
01-450-000-81 GRANTS - ED STATE GRANT REV	.00	64,223.42	373,268.00	309,044.58	17.2
TOTAL GRANTS	.00	84,723.42	1,692,806.00	1,608,082.58	5.0
<u>SALE OF MATERIALS/PROPERTY</u>					
01-454-000-00 SALE OF EQUIPMENT/MATERIAL	.00	39.55	.00	(39.55)	.0
TOTAL SALE OF MATERIALS/PROPERTY	.00	39.55	.00	(39.55)	.0
TOTAL FUND REVENUE	133,335.75	826,140.23	3,228,194.00	2,402,053.77	25.6

TOWN OF CENTER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>GENERAL ADMINISTRATION</u>					
01-552-000-70 GRANTS - GF FEDERAL GRANT EXP	.00	.00	386,701.00	386,701.00	.0
01-552-000-72 GRANTS - GF OTHER GRANT EXP	500.00	500.00	.00	(500.00)	.0
01-552-522-00 SALARIES	3,924.72	23,815.87	63,979.00	40,163.13	37.2
01-552-522-10 EMPLOYEE MERIT BONUS	.00	.00	1,245.00	1,245.00	.0
01-552-523-20 EMPLOYER - FICA/MEDICARE	300.26	1,722.67	4,894.00	3,171.33	35.2
01-552-523-30 EMPLOYER SHARE - PENSION	117.75	713.85	1,919.00	1,205.15	37.2
01-552-523-40 EMPLOYER SHARE - HEALTH	468.95	2,813.74	5,499.00	2,685.26	51.2
01-552-526-00 MUTUAL OF OMAHA	5.40	32.40	65.00	32.60	49.9
01-552-526-20 UNEMPLOYMENT	309.89	647.60	1,305.00	657.40	49.6
01-552-526-30 EMPLOYEE APPRECIATION EXPENSE	186.63	595.18	1,100.00	504.82	54.1
01-552-530-00 TOWN BOARD COMPENSATION	.00	.00	3,300.00	3,300.00	.0
01-552-532-00 AUDIT EXPENSE	9,546.25	9,546.25	10,000.00	453.75	95.5
01-552-533-00 WORKERS COMP EXPENSE	272.36	1,835.38	2,559.00	723.62	71.7
01-552-534-20 ACCOUNTING SOFTWARE	583.00	3,511.50	7,100.00	3,588.50	49.5
01-552-534-30 WEB SITE/EMAIL ACCOUNTS	251.47	1,141.68	2,000.00	858.32	57.1
01-552-534-40 ELECTRONIC EQUIPMENT/SOFTWARE	.00	224.98	1,750.00	1,525.02	12.9
01-552-534-45 IT/AUTOMOTIVE SERVICES	.00	1,000.00	3,000.00	2,000.00	33.3
01-552-534-50 COMPUTERS	.00	933.75	3,000.00	2,066.25	31.1
01-552-535-10 TOWN BOARD TRAINING/EXP	907.43	1,738.65	1,200.00	(538.65)	144.9
01-552-535-20 TRAVEL EXPENSES	425.96	497.56	3,000.00	2,502.44	16.6
01-552-535-30 TRAINING EXPENSES	25.00	164.27	3,000.00	2,835.73	5.5
01-552-537-00 TELEPHONE/CELL PHONE	703.96	4,142.80	7,200.00	3,057.20	57.5
01-552-537-20 DONATIONS	.00	150.00	1,500.00	1,350.00	10.0
01-552-537-30 PARKS AND RECREATION ORG	.00	2,322.26	12,000.00	9,677.74	19.4
01-552-538-00 PROFESSIONAL SERVICE FEES	.00	1,128.75	10,000.00	8,871.25	11.3
01-552-538-10 LEGAL SERVICES	.00	1,575.01	6,000.00	4,424.99	26.3
01-552-538-20 LITIGATION DEDUCTABLE	.00	.00	1,000.00	1,000.00	.0
01-552-538-30 COUNTY TREASURER FEES	570.94	3,984.53	6,000.00	2,015.47	66.4
01-552-540-00 ELECTION EXPENSE	.00	.00	3,000.00	3,000.00	.0
01-552-542-10 OFFICE SUPPLIES	367.67	1,916.88	4,000.00	2,083.12	47.9
01-552-542-20 POSTAGE	207.04	628.07	2,000.00	1,371.93	31.4
01-552-542-30 OFFICE EQUIPMENT/LEASES	161.20	7,159.20	8,500.00	1,340.80	84.2
01-552-543-00 FACILITIES MAINTENANCE	810.96	3,518.63	5,000.00	1,481.37	70.4
01-552-543-10 CONTIGENCY- GEN ADMIN.	.00	.00	1,000.00	1,000.00	.0
01-552-543-20 MAINT. - EQUIPMENT	.00	.00	500.00	500.00	.0
01-552-543-30 VEHICLE MAINT/REPAIR	.00	281.93	2,500.00	2,218.07	11.3
01-552-544-00 UTILITIES	2,018.79	6,707.79	16,000.00	9,292.21	41.9
01-552-545-10 INSURANCE-GENERAL LIABILITY	4,528.79	14,272.85	20,000.00	5,727.15	71.4
01-552-548-10 MEMBERSHIP/DUES	.00	137.77	2,350.00	2,212.23	5.9
01-552-550-00 TOWN HALL IMPROVEMENTS	.00	.00	5,000.00	5,000.00	.0
01-552-550-10 ADVERTISING	137.25	549.55	500.00	(49.55)	109.9
01-552-551-00 DRUG TESTING	42.13	287.88	500.00	212.12	57.6
01-552-555-00 MISCELLANEOUS EXPENSE	3,951.53	5,933.99	2,000.00	(3,933.99)	296.7
01-552-555-10 SPRING CLEAN UP	.00	.00	1,000.00	1,000.00	.0
01-552-555-20 HOLIDAY EXPENSES	.00	.00	2,500.00	2,500.00	.0
01-552-555-30 BANK CHARGES	.00	34.00	100.00	66.00	34.0
01-552-595-00 UNIFORMS	.00	25.25	500.00	474.75	5.1
01-552-627-10 FUEL & OIL	47.66	134.76	500.00	365.24	27.0
01-552-675-00 COMMUNITY DISASTER FUND	.00	.00	5,000.00	5,000.00	.0
TOTAL GENERAL ADMINISTRATION	31,372.99	106,327.23	632,766.00	526,438.77	16.8

TOWN OF CENTER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PUBLIC SAFETY</u>					
01-557-000-71	GRANTS - PS STATE GRANT EXP	10,003.56	40,319.78	.00 (40,319.78)	.0
01-557-000-72	GRANTS - PS OTHER GRANT EXP	3,242.49	13,726.65	184,151.00	170,424.35 7.5
01-557-522-00	SALARIES - PUBLIC SAFETY	36,638.23	219,054.49	450,052.00	230,997.51 48.7
01-557-522-10	EMPLOYEE MERIT BONUS	.00	.00	5,514.00	5,514.00 .0
01-557-523-20	EMPLOYER - FICA/MEDICARE	930.28	5,597.90	11,409.00	5,811.10 49.1
01-557-523-30	EMPLOYER SHARE - PENSION	104.27	615.11	2,363.00	1,747.89 26.0
01-557-523-40	EMPLOYER SHARE - HEALTH	5,093.62	31,207.90	69,745.00	38,537.10 44.8
01-557-523-80	POLICE EMPLOYER SHARE D&D	442.28	2,741.01	5,000.00	2,258.99 54.8
01-557-523-90	POLICE EMPLOYER SHARE PENSION	2,471.70	15,318.10	30,000.00	14,681.90 51.1
01-557-526-00	MUTUAL OF OMAHA	61.20	367.20	1,000.00	632.80 36.7
01-557-526-10	REQUIRED HEALTH CARE	.00	1,140.00	.00 (1,140.00)	.0
01-557-533-00	WORKERS COMP EXPENSE	1,517.44	10,956.54	13,885.00	2,928.46 78.9
01-557-534-45	IT/AUTOMOTIVE SERVICES	.00	1,000.00	3,000.00	2,000.00 33.3
01-557-535-10	TRAINING EXPENSES	1,549.96	7,594.83	11,000.00	3,405.17 69.0
01-557-535-30	TRAVEL EXPENSES	1,139.75	1,768.74	8,000.00	6,231.26 22.1
01-557-535-40	TUITION ASSISTANCE	3,400.00	3,400.00	6,800.00	3,400.00 50.0
01-557-544-00	UTILITIES	182.84	3,069.54	1,500.00 (1,569.54)	204.6
01-557-579-10	EQUIPMENT, SUPPLIES, TOOLS	69.17	9,009.58	14,400.00	5,390.42 62.6
01-557-579-20	OFFICE SUPPLIES	10.67	414.83	2,500.00	2,085.17 16.6
01-557-587-10	FUEL & OIL	2,691.55	14,543.17	26,000.00	11,456.83 55.9
01-557-587-20	PAYMENTS ON POLICE VEHICLES	.00	23,601.59	45,500.00	21,898.41 51.9
01-557-587-40	VEHICLE MAINT/REPAIR	248.66	6,356.60	11,000.00	4,643.40 57.8
01-557-587-50	K-9 EXPENSES	5,344.71	19,736.89	13,500.00 (6,236.89)	146.2
01-557-588-00	CAD SYSTEM	.00	.00	6,000.00	6,000.00 .0
01-557-588-10	RADIO MAINTENANCE AND REPAIR	.00	115.50	6,000.00	5,884.50 1.9
01-557-588-30	MISC EQUIP/VIDEO/RADAR	12,909.81	21,869.10	8,500.00 (13,369.10)	257.3
01-557-594-10	FIREARMS/AMMUNITION	.00	4,686.00	4,000.00 (686.00)	117.2
01-557-595-00	UNIFORMS	383.16	5,348.80	13,000.00	7,651.20 41.1
01-557-596-00	MISCELLANEOUS EXPENSE	103.22	1,706.02	1,000.00 (706.02)	170.6
01-557-596-20	DRUG INTRADICTION/CASE EXPENSE	.00	.00	2,000.00	2,000.00 .0
01-557-596-40	COMMUNITY RELATIONSHIP EXPENSE	.00	231.15	1,500.00	1,268.85 15.4
01-557-596-50	SUBSCRIPTIONS	112.65	969.85	2,500.00	1,530.15 38.8
01-557-597-10	INVESTIGATION CONTINGENCY	109.53	926.48	2,000.00	1,073.52 46.3
01-557-597-20	POLICE CHARITABLE DONATIONS	.00	27.54	500.00	472.46 5.5
01-557-598-00	REVERSE 911 SYSTEM	.00	.00	1,000.00	1,000.00 .0
	TOTAL PUBLIC SAFETY	88,760.75	467,420.89	964,319.00	496,898.11 48.5

TOWN OF CENTER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MUNICIPAL COURT</u>					
01-558-522-00 SALARIES - COURTS	.00	3,026.27	5,605.00	2,578.73	54.0
01-558-522-10 EMPLOYEE MERIT BONUS	.00	.00	90.00	90.00	.0
01-558-523-20 EMPLOYER - FICA/MEDICARE	.00	231.51	429.00	197.49	54.0
01-558-523-30 EMPLOYER SHARE - PENSION	.00	90.77	168.00	77.23	54.0
01-558-523-40 EMPLOYER SHARE - HEALTH	132.34	802.99	1,588.00	785.01	50.6
01-558-526-00 MUTUAL OF OMAHA	.00	4.50	20.00	15.50	22.5
01-558-533-00 WORKERS COMP EXPENSE	19.45	154.51	183.00	28.49	84.4
01-558-535-10 TRAINING EXPENSES	.00	(4,984.00)	500.00	5,484.00	(996.8)
01-558-535-30 TRAVEL EXPENSES	.00	.00	1,000.00	1,000.00	.0
01-558-538-40 JUDGE'S SALARY	1,450.00	8,700.00	17,400.00	8,700.00	50.0
01-558-555-00 MISCELLANEOUS EXPENSE	158.53	158.53	750.00	591.47	21.1
01-558-594-02 PRISONER COSTS	.00	.00	300.00	300.00	.0
TOTAL MUNICIPAL COURT	1,760.32	8,185.08	28,033.00	19,847.92	29.2
 <u>BUILDING/PLANNING/CODE ENFORCE</u>					
01-559-522-00 SALARIES - BUILDING & PLANNING	.00	7,102.21	14,592.00	7,489.79	48.7
01-559-522-10 EMPLOYEE MERIT BONUS	.00	.00	165.00	165.00	.0
01-559-523-20 EMPLOYER - FICA/MEDICARE	.00	543.33	1,116.00	572.67	48.7
01-559-523-30 EMPLOYER SHARE - PENSION	.00	60.55	438.00	377.45	13.8
01-559-523-40 EMPLOYER SHARE - HEALTH	279.57	1,690.77	3,355.00	1,664.23	50.4
01-559-526-00 MUTUAL OF OMAHA	.00	8.40	20.00	11.60	42.0
01-559-533-00 WORKERS COMP EXPENSE	36.32	296.58	342.00	45.42	86.7
01-559-542-20 POSTAGE	.00	.00	500.00	500.00	.0
01-559-542-30 COPY EXPENSE	.00	.00	200.00	200.00	.0
01-559-548-20 TRAINING EXPENSES	.00	.00	750.00	750.00	.0
01-559-587-10 FUEL & OIL	.00	.00	500.00	500.00	.0
TOTAL BUILDING/PLANNING/CODE ENFORCE	315.89	9,701.84	21,978.00	12,276.16	44.1

TOWN OF CENTER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>STREETS AND PARKS</u>					
01-561-000-70	.00	15,372.63	748,686.00	733,313.37	2.1
01-561-522-00	6,665.88	42,938.68	124,114.00	81,175.32	34.6
01-561-522-10	.00	.00	2,169.00	2,169.00	.0
01-561-523-20	509.95	3,284.87	9,495.00	6,210.13	34.6
01-561-523-30	199.97	1,153.03	3,723.00	2,569.97	31.0
01-561-523-40	1,798.70	10,794.65	21,295.00	10,500.35	50.7
01-561-526-00	14.40	88.20	1,000.00	911.80	8.8
01-561-526-10	.00	400.00	165.00	(235.00)	242.4
01-561-533-00	474.68	3,433.44	4,460.00	1,026.56	77.0
01-561-534-45	.00	1,000.00	3,000.00	2,000.00	33.3
01-561-535-10	.00	135.00	1,000.00	865.00	13.5
01-561-535-30	.00	.00	1,500.00	1,500.00	.0
01-561-544-00	2,650.24	9,847.65	8,000.00	(1,847.65)	123.1
01-561-587-30	971.58	3,499.44	7,500.00	4,000.56	46.7
01-561-595-00	389.94	942.94	1,800.00	857.06	52.4
01-561-598-00	1,000.00	6,000.00	12,000.00	6,000.00	50.0
01-561-599-00	112.50	112.50	5,000.00	4,887.50	2.3
01-561-619-00	.00	.00	500.00	500.00	.0
01-561-623-00	91.00	1,163.50	2,000.00	836.50	58.2
01-561-624-45	210.00	2,089.85	9,500.00	7,410.15	22.0
01-561-624-50	1,772.11	9,264.84	15,000.00	5,735.16	61.8
01-561-627-10	517.30	4,202.04	8,500.00	4,297.96	49.4
01-561-779-00	22.68	7,369.95	1,000.00	(6,369.95)	737.0
01-561-781-30	207.15	207.15	1,500.00	1,292.85	13.8
01-561-782-00	.00	.00	2,500.00	2,500.00	.0
01-561-940-00	1,560.96	4,692.01	7,500.00	2,807.99	62.6
01-561-950-00	2.66	62.62	1,000.00	937.38	6.3
TOTAL STREETS AND PARKS	19,171.70	128,054.99	1,003,907.00	875,852.01	12.8
<u>ECONOMIC DEVELOPMENT</u>					
01-601-000-71	106,532.00	220,126.74	373,268.00	153,141.26	59.0
01-601-538-00	5,420.00	20,940.00	90,000.00	69,060.00	23.3
01-601-555-00	.00	10,733.77	35,000.00	24,266.23	30.7
TOTAL ECONOMIC DEVELOPMENT	111,952.00	251,800.51	498,268.00	246,467.49	50.5
TOTAL FUND EXPENDITURES	253,333.65	971,490.54	3,149,271.00	2,177,780.46	30.9
NET REVENUE OVER EXPENDITURES	(119,997.90)	(145,350.31)	78,923.00	224,273.31	(184.2)

TOWN OF CENTER
 BALANCE SHEET
 JUNE 30, 2023

CONSERVATION TRUST FUND

ASSETS

05-100-000-00	CASH - COMBINED FUND	22,586.03	
05-112-000-80	COLOTRUST - X8005	103,607.29	
		<u>126,193.32</u>	
	TOTAL ASSETS		<u>126,193.32</u>

LIABILITIES AND EQUITY

FUND EQUITY

05-300-000-00	OPENING BALANCE EQUITY	11,978.76	
05-390-000-00	FUND BALANCE	97,454.50	
	REVENUE OVER EXPENDITURES - YTD	16,760.06	
		<u>16,760.06</u>	
	BALANCE - CURRENT DATE	16,760.06	
		<u>126,193.32</u>	
	TOTAL FUND EQUITY		<u>126,193.32</u>
	TOTAL LIABILITIES AND EQUITY		<u>126,193.32</u>

TOWN OF CENTER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

CONSERVATION TRUST FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>CTF REVENUES</u>						
05-417-000-00	CTF REVENUES	6,270.71	14,259.83	24,000.00	9,740.17	59.4
	TOTAL CTF REVENUES	6,270.71	14,259.83	24,000.00	9,740.17	59.4
<u>INTEREST</u>						
05-445-000-00	INTEREST INCOME	443.90	2,500.23	50.00	(2,450.23)	5000.5
	TOTAL INTEREST	443.90	2,500.23	50.00	(2,450.23)	5000.5
	TOTAL FUND REVENUE	6,714.61	16,760.06	24,050.00	7,289.94	69.7

TOWN OF CENTER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

CONSERVATION TRUST FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CTF EXPENSES</u>					
05-552-675-00 MAINTENANCE/SUPPLIES/REPAIRS	.00	.00	7,500.00	7,500.00	.0
05-552-772-10 CTF IMPROVEMENT	.00	.00	7,000.00	7,000.00	.0
05-552-772-20 CTF PROJECTS	.00	.00	90,000.00	90,000.00	.0
TOTAL CTF EXPENSES	.00	.00	104,500.00	104,500.00	.0
TOTAL FUND EXPENDITURES	.00	.00	104,500.00	104,500.00	.0
NET REVENUE OVER EXPENDITURES	6,714.61	16,760.06	(80,450.00)	(97,210.06)	20.8

TOWN OF CENTER
BALANCE SHEET
JUNE 30, 2023

STREET IMPROVEMENT FUND

ASSETS

07-100-000-00	CASH - COMBINED FUND	103,640.65	
07-112-000-00	COLOTRUST - X8006	589,533.81	
	TOTAL ASSETS		693,174.46

LIABILITIES AND EQUITY

FUND EQUITY

07-300-000-00	OPENING BALANCE	384,115.70	
07-390-000-00	FUND BALANCE	229,005.30	
	REVENUE OVER EXPENDITURES - YTD	80,053.46	
	BALANCE - CURRENT DATE	80,053.46	
	TOTAL FUND EQUITY		693,174.46
	TOTAL LIABILITIES AND EQUITY		693,174.46

TOWN OF CENTER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

STREET IMPROVEMENT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>SALES TAX REVENUES</u>					
07-412-000-00 SI SALES TAX REVENUES	15,506.44	66,948.83	175,000.00	108,051.17	38.3
TOTAL SALES TAX REVENUES	15,506.44	66,948.83	175,000.00	108,051.17	38.3
<u>INTEREST</u>					
07-446-000-00 INTEREST INCOME	2,525.87	14,226.27	5,000.00	(9,226.27)	284.5
TOTAL INTEREST	2,525.87	14,226.27	5,000.00	(9,226.27)	284.5
TOTAL FUND REVENUE	18,032.31	81,175.10	180,000.00	98,824.90	45.1

TOWN OF CENTER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

STREET IMPROVEMENT FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>GENERAL ADMINISTRATION</u>						
07-552-624-40	GRAVEL/ASPHALT	.00	.00	5,000.00	5,000.00	.0
07-552-772-10	ROAD MAINTENANCE - PROJECTS	.00	.00	5,000.00	5,000.00	.0
	TOTAL GENERAL ADMINISTRATION	.00	.00	10,000.00	10,000.00	.0
<u>MAINTENANCE/REPAIRS</u>						
07-561-624-30	STREET SIGNS	.00	.00	7,500.00	7,500.00	.0
07-561-625-00	OPERATIONAL SUPPLIES	.00	1,121.64	7,500.00	6,378.36	15.0
07-561-779-00	STREET PAVING	.00	.00	530,000.00	530,000.00	.0
	TOTAL MAINTENANCE/REPAIRS	.00	1,121.64	545,000.00	543,878.36	.2
<u>PLANNING AND DEVELOPMENT</u>						
07-800-000-01	NORTH 90 ADDITION DEVELOPMENT	.00	.00	7,500.00	7,500.00	.0
	TOTAL PLANNING AND DEVELOPMENT	.00	.00	7,500.00	7,500.00	.0
	TOTAL FUND EXPENDITURES	.00	1,121.64	562,500.00	561,378.36	.2
	NET REVENUE OVER EXPENDITURES	18,032.31	80,053.46	(382,500.00)	(462,553.46)	20.9

TOWN OF CENTER
BALANCE SHEET
JUNE 30, 2023

LIGHT & POWER FUND

ASSETS

10-100-000-00	CASH - COMBINED FUND	441,334.62	
10-100-000-01	PETTY CASH	76.70	
10-112-000-20	COLOTRUST - X8003	3,283,839.37	
10-132-000-00	A/R - USERS	195,768.34	
10-147-000-00	DUE FROM WATER FUND	125,000.00	
10-150-000-00	INVENTORY	291,856.00	
10-160-000-00	LAND	105,031.85	
10-162-000-00	POWER PLANT	79,574.15	
10-163-000-00	PLANT - ACCUM. DEPRECIATION	(889,935.00)	
10-164-000-00	GENERATING	810,360.93	
10-166-000-00	DISTRIBUTION	724,601.71	
10-167-000-00	DISTRIBUTION - ACCUM. DEPREC	(576,395.00)	
10-168-000-00	TRUCKS & EQUIPMENT	1,035,391.65	
10-169-000-00	TRUCKS -ACCUM DEPRECIATION	(828,400.00)	
10-170-000-00	OFFICE EQUIPMENT	24,552.04	
10-171-000-00	OFFICE EQUIPMENT - ACCUM DEP.	(24,553.00)	
10-172-000-00	LOAD CONTROL	105,213.55	
10-173-000-00	LOAD CONTROL - ACCUM DEPREC	(105,213.55)	
10-174-000-00	WEST CENTER PROJECT	60,884.42	
10-175-000-00	WEST CENTER PROJECT- ACCUM	(60,885.00)	
10-180-000-00	CONSTRUCTION IN PROGRESS	721,496.00	
10-182-000-00	BUILDINGS	106,400.04	
10-183-000-00	BUILDINGS - ACCUM DEP.	(19,132.00)	
		5,606,867.82	
	TOTAL ASSETS		5,606,867.82

LIABILITIES AND EQUITY

LIABILITIES

10-201-000-00	A/P - TRADE	95,679.70	
10-203-000-00	MEDICARE PAYABLE	(13.92)	
10-204-000-00	FICA PAYABLE	(59.52)	
10-205-000-00	FEDERAL W/H PAYABLE	(46.70)	
10-206-000-00	COLORADO STATE W/H PAYABLE	562.29	
10-208-000-30	DENTAL INSURANCE PAYABLE	87.51	
10-208-000-70	COLONIAL LIFE PAYABLE	6.32	
10-210-000-00	COMPENSATED ABSENCES	17,071.52	
10-211-000-00	SALES TAX PAYABLE	10,349.88	
10-220-000-00	DEPOSITS - METERS	32,658.56	
10-221-000-80	VEHICLE/EQUIPMENT LEASE	91,319.12	
		247,614.76	
	TOTAL LIABILITIES		247,614.76

FUND EQUITY

10-300-000-00	OPENING BALANCE EQUITY	3,606,119.02	
10-390-000-00	FUND BALANCE	1,292,350.39	
10-391-000-00	INVESTED IN CAPITAL ASSETS NET	583,316.00	

TOWN OF CENTER
BALANCE SHEET
JUNE 30, 2023

LIGHT & POWER FUND

10-399-000-00	PRIOR PERIOD ADJUSTMENT	(	360,194.00)	
	REVENUE OVER EXPENDITURES - YTD		<u>237,661.65</u>	
	BALANCE - CURRENT DATE		(	<u>122,532.35)</u>
	TOTAL FUND EQUITY			<u>5,359,253.06</u>
	TOTAL LIABILITIES AND EQUITY			<u><u>5,606,867.82</u></u>

TOWN OF CENTER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

LIGHT & POWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INTERFUND CHARGES</u>					
10-430-000-40	3,037.53	15,187.65	74,759.00	59,571.35	20.3
10-430-000-50	468.75	2,343.75	5,616.00	3,272.25	41.7
	<u>3,506.28</u>	<u>17,531.40</u>	<u>80,375.00</u>	<u>62,843.60</u>	<u>21.8</u>
<u>ELECTRICITY SALES</u>					
10-436-000-00	123,091.38	1,112,496.09	2,670,000.00	1,557,503.91	41.7
10-436-000-50	.00	.00	25,000.00	25,000.00	.0
	<u>123,091.38</u>	<u>1,112,496.09</u>	<u>2,695,000.00</u>	<u>1,582,503.91</u>	<u>41.3</u>
<u>MISC INCOME</u>					
10-445-000-00	38,014.68	97,157.44	2,000.00	(95,157.44)	4857.9
	<u>38,014.68</u>	<u>97,157.44</u>	<u>2,000.00</u>	<u>(95,157.44)</u>	<u>4857.9</u>
<u>INTEREST</u>					
10-446-000-00	14,069.62	79,243.52	19,000.00	(60,243.52)	417.1
	<u>14,069.62</u>	<u>79,243.52</u>	<u>19,000.00</u>	<u>(60,243.52)</u>	<u>417.1</u>
<u>SALE OF EQUIPMENT/MATERIALS</u>					
10-454-000-00	.00	150.00	.00	(150.00)	.0
	<u>.00</u>	<u>150.00</u>	<u>.00</u>	<u>(150.00)</u>	<u>.0</u>
<u>LABOR/SERVICE CHARGES</u>					
10-459-000-00	.00	200.00	1,100.00	900.00	18.2
	<u>.00</u>	<u>200.00</u>	<u>1,100.00</u>	<u>900.00</u>	<u>18.2</u>
	<u>178,681.96</u>	<u>1,306,778.45</u>	<u>2,797,475.00</u>	<u>1,490,696.55</u>	<u>46.7</u>

TOWN OF CENTER
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING JUNE 30, 2023

LIGHT & POWER FUND

		<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
	<u>COST OF GOODS SOLD</u>					
10-550-300-01	ELECTRIC POWER PURCHASE	82,525.98	647,486.89	1,600,000.00	952,513.11	40.5
	TOTAL COST OF GOODS SOLD	<u>82,525.98</u>	<u>647,486.89</u>	<u>1,600,000.00</u>	<u>952,513.11</u>	<u>40.5</u>

TOWN OF CENTER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

LIGHT & POWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>GENERAL ADMINISTRATION</u>					
10-552-522-00	15,011.61	118,552.35	254,349.00	135,796.65	46.6
10-552-522-10	.00	.00	3,287.00	3,287.00	.0
10-552-523-20	1,148.44	9,094.32	19,458.00	10,363.68	46.7
10-552-523-30	343.52	2,632.91	7,630.00	4,997.09	34.5
10-552-523-40	3,701.23	21,713.91	44,456.00	22,742.09	48.8
10-552-526-00	23.10	177.40	1,000.00	822.60	17.7
10-552-526-10	.00	100.00	220.00	120.00	45.5
10-552-526-20	136.93	286.15	585.00	298.85	48.9
10-552-530-00	.00	.00	3,300.00	3,300.00	.0
10-552-532-00	9,546.25	9,546.25	10,000.00	453.75	95.5
10-552-533-00	719.01	5,364.00	6,390.00	1,026.00	83.9
10-552-534-10	.00	.00	2,000.00	2,000.00	.0
10-552-534-20	583.00	3,511.50	7,500.00	3,988.50	46.8
10-552-534-30	148.50	891.00	1,875.00	984.00	47.5
10-552-534-40	.00	224.98	2,500.00	2,275.02	9.0
10-552-534-45	.00	1,000.00	3,000.00	2,000.00	33.3
10-552-534-50	.00	1,415.69	2,750.00	1,334.31	51.5
10-552-535-11	907.41	1,738.63	3,000.00	1,261.37	58.0
10-552-535-20	425.54	497.14	5,000.00	4,502.86	9.9
10-552-535-30	25.00	214.27	5,000.00	4,785.73	4.3
10-552-537-00	17.42	63.22	2,500.00	2,436.78	2.5
10-552-537-10	703.96	4,142.80	7,500.00	3,357.20	55.2
10-552-537-20	.00	150.00	500.00	350.00	30.0
10-552-538-00	.00	1,260.75	10,000.00	8,739.25	12.6
10-552-538-10	.00	1,575.01	6,500.00	4,924.99	24.2
10-552-538-20	.00	.00	1,250.00	1,250.00	.0
10-552-540-00	.00	.00	3,000.00	3,000.00	.0
10-552-540-10	1,800.00	9,000.00	21,600.00	12,600.00	41.7
10-552-542-10	813.24	2,363.79	6,900.00	4,536.21	34.3
10-552-542-20	207.04	653.07	1,500.00	846.93	43.5
10-552-542-30	161.20	8,717.73	9,875.00	1,157.27	88.3
10-552-544-00	795.23	6,131.48	7,500.00	1,368.52	81.8
10-552-545-10	4,528.79	14,272.85	20,000.00	5,727.15	71.4
10-552-548-10	.00	3,519.18	7,750.00	4,230.82	45.4
10-552-550-10	137.25	549.55	500.00	(49.55)	109.9
10-552-551-00	42.13	287.88	625.00	337.12	46.1
10-552-557-00	25,584.26	25,859.33	1,500.00	(24,359.33)	1724.0
10-552-587-00	.00	19,838.60	28,000.00	8,161.40	70.9
10-552-587-30	810.25	2,867.57	2,500.00	(367.57)	114.7
10-552-587-40	.00	.00	1,000.00	1,000.00	.0
10-552-595-00	138.07	621.80	4,000.00	3,378.20	15.6
10-552-627-10	264.58	1,683.59	5,000.00	3,316.41	33.7
10-552-675-00	31.59	2,205.30	20,000.00	17,794.70	11.0
10-552-676-00	96.00	696.85	7,500.00	6,803.15	9.3
10-552-677-00	.00	.00	5,000.00	5,000.00	.0
10-552-679-00	.00	472.70	1,000.00	527.30	47.3
10-552-772-00	.00	.00	14,450.00	14,450.00	.0
10-552-772-05	4,375.00	8,750.00	17,500.00	8,750.00	50.0
10-552-772-20	.00	2,660.60	2,500.00	(160.60)	106.4
10-552-772-50	775.56	55,304.81	125,000.00	69,695.19	44.2
10-552-777-00	.00	.00	2,500.00	2,500.00	.0
10-552-779-00	.00	.00	125,000.00	125,000.00	.0

TOWN OF CENTER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

LIGHT & POWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
10-552-779-10 CAPITAL IMP PROJECT WIRE	.00	3,975.00	50,000.00	46,025.00	8.0
10-552-820-00 UTILITY FRANCHISE FEES	7,569.17	66,933.45	160,200.00	93,266.55	41.8
10-552-830-00 INVENTORY CONTRA ACCOUNT	.00	.00	55,000.00	55,000.00	.0
10-552-850-00 REVERSE 911 SYSTEM	.00	.00	1,000.00	1,000.00	.0
10-552-880-00 SUMMER ENTERTAINMENT	112.50	112.50	5,000.00	4,887.50	2.3
TOTAL GENERAL ADMINISTRATION	81,682.78	421,629.91	1,124,450.00	702,820.09	37.5
 <u>DEPRECIATION</u>					
10-575-778-50 DEPRECIATION	.00	.00	65,995.00	65,995.00	.0
TOTAL DEPRECIATION	.00	.00	65,995.00	65,995.00	.0
 TOTAL FUND EXPENDITURES	 164,208.76	 1,069,116.80	 2,790,445.00	 1,721,328.20	 38.3
 NET REVENUE OVER EXPENDITURES	 14,473.20	 237,661.65	 7,030.00	 (230,631.65)	 3380.7

TOWN OF CENTER
BALANCE SHEET
JUNE 30, 2023

GAS FUND

ASSETS

11-100-000-00	CASH - COMBINED FUND	427,650.92	
11-100-000-01	PETTY CASH	76.70	
11-112-000-04	COLOTRUST - X8002	2,085,829.17	
11-132-000-00	A/R - USERS	72,599.61	
11-150-000-00	INVENTORY	14,605.10	
11-160-000-00	LAND	5,750.00	
11-166-000-00	DISTRIBUTION	378,977.56	
11-167-000-00	DISTRIBUTION - ACCUM DEPR.	(274,016.00)	
11-168-000-00	TRUCKS & EQUIPMENT	201,702.00	
11-169-000-00	TRUCKS & EQUIP. ACCUM DEPR.	(114,982.89)	
11-170-000-00	OFFICE EQUIPMENT	54,944.64	
11-171-000-00	OFFICE EQUIP - ACCUM DEPREC	(54,944.64)	
11-176-000-00	BUILDINGS AND PUMP	105,689.60	
11-177-000-00	BUILDING AND PUMP - ACCUM DEPR	(76,232.00)	
11-186-000-00	VALVE SYSTEM	16,016.00	
11-187-000-00	VALVE SYSTEM - ACCUM DEP	(4,800.00)	
	TOTAL ASSETS		2,838,865.77

LIABILITIES AND EQUITY

LIABILITIES

11-201-000-00	A/P - TRADE	49,410.42	
11-201-000-01	ACCRUED EXPENDITURES	5,183.56	
11-203-000-00	MEDICARE PAYABLE	(13.92)	
11-204-000-00	FICA PAYABLE	(59.52)	
11-205-000-00	FEDERAL W/H PAYABLE	(46.70)	
11-206-000-00	COLORADO STATE W/H PAYABLE	585.55	
11-208-000-30	DENTAL INSURANCE PAYABLE	87.51	
11-208-000-70	COLONIAL LIFE PAYABLE	6.32	
11-210-000-00	COMPENSATED ABSENCES	17,757.46	
11-211-000-00	SALES TAX PAYABLE	(69.18)	
11-220-000-00	DEPOSITS - METERS	51,986.45	
11-220-000-10	UNALLOCATED LEAP PAYMENTS	63,057.54	
11-221-000-80	VEHICLE/EQUIPMENT LEASE	91,319.12	
	TOTAL LIABILITIES		279,204.61

FUND EQUITY

11-300-000-00	OPENING BALANCE EQUITY	1,300,398.66	
11-390-000-00	FUND BALANCE	662,042.97	
11-391-000-00	INVESTED IN CAPITAL ASSETS NET	206,555.71	
11-399-000-00	PRIOR PERIOD ADJUSTMENT	(16,095.00)	
	REVENUE OVER EXPENDITURES - YTD	406,758.82	
	BALANCE - CURRENT DATE	390,663.82	
	TOTAL FUND EQUITY		2,559,661.16

TOWN OF CENTER
BALANCE SHEET
JUNE 30, 2023

GAS FUND

TOTAL LIABILITIES AND EQUITY

2,838,865.77

TOWN OF CENTER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

GAS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INTERFUND CHARGES</u>					
11-430-000-40	3,037.53	15,187.65	74,759.00	59,571.35	20.3
11-430-000-50	468.75	2,343.75	5,625.00	3,281.25	41.7
	<u>3,506.28</u>	<u>17,531.40</u>	<u>80,384.00</u>	<u>62,852.60</u>	<u>21.8</u>
<u>GAS SALES</u>					
11-436-000-00	72,997.65	977,814.09	2,700,000.00	1,722,185.91	36.2
11-436-000-50	.00	.00	10,000.00	10,000.00	.0
	<u>72,997.65</u>	<u>977,814.09</u>	<u>2,710,000.00</u>	<u>1,732,185.91</u>	<u>36.1</u>
<u>MISC INCOME</u>					
11-445-000-00	4.93	497.77	1,000.00	502.23	49.8
	<u>4.93</u>	<u>497.77</u>	<u>1,000.00</u>	<u>502.23</u>	<u>49.8</u>
<u>INTEREST</u>					
11-446-000-00	8,936.72	50,333.90	15,000.00	(35,333.90)	335.6
	<u>8,936.72</u>	<u>50,333.90</u>	<u>15,000.00</u>	<u>(35,333.90)</u>	<u>335.6</u>
<u>LABOR/SERVICE CHARGES</u>					
11-459-000-00	.00	.00	7,500.00	7,500.00	.0
	<u>.00</u>	<u>.00</u>	<u>7,500.00</u>	<u>7,500.00</u>	<u>.0</u>
	<u>85,445.58</u>	<u>1,046,177.16</u>	<u>2,813,884.00</u>	<u>1,767,706.84</u>	<u>37.2</u>

TOWN OF CENTER
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING JUNE 30, 2023

GAS FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>COST OF GOODS SOLD</u>						
11-550-300-00	PURCHASE OF GAS	67,999.04	317,225.27	1,950,000.00	1,632,774.73	16.3
	TOTAL COST OF GOODS SOLD	67,999.04	317,225.27	1,950,000.00	1,632,774.73	16.3

TOWN OF CENTER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

GAS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>GENERAL ADMINISTRATION</u>					
11-552-522-00	15,628.11	112,393.37	239,883.00	127,489.63	46.9
11-552-522-10	.00	.00	3,146.00	3,146.00	.0
11-552-523-20	1,195.58	8,623.12	18,351.00	9,727.88	47.0
11-552-523-30	343.54	2,632.94	7,196.00	4,563.06	36.6
11-552-523-40	3,446.30	20,174.53	41,396.00	21,221.47	48.7
11-552-526-00	23.10	170.20	1,000.00	829.80	17.0
11-552-526-10	.00	100.00	220.00	120.00	45.5
11-552-526-20	129.72	271.08	535.00	263.92	50.7
11-552-527-10	264.57	1,683.54	5,000.00	3,316.46	33.7
11-552-530-00	.00	.00	3,300.00	3,300.00	.0
11-552-532-00	9,546.25	9,546.25	10,000.00	453.75	95.5
11-552-533-00	687.90	5,106.14	6,097.00	990.86	83.8
11-552-534-10	.00	.00	2,000.00	2,000.00	.0
11-552-534-20	583.00	3,511.50	7,500.00	3,988.50	46.8
11-552-534-30	148.50	891.00	1,875.00	984.00	47.5
11-552-534-40	.00	224.98	2,500.00	2,275.02	9.0
11-552-534-45	.00	1,000.00	3,000.00	2,000.00	33.3
11-552-534-50	.00	1,325.75	2,750.00	1,424.25	48.2
11-552-535-11	907.41	1,738.63	3,000.00	1,261.37	58.0
11-552-535-20	425.54	497.14	4,000.00	3,502.86	12.4
11-552-535-30	25.00	364.27	5,000.00	4,635.73	7.3
11-552-537-00	17.41	63.20	15,000.00	14,936.80	.4
11-552-537-01	703.96	4,142.80	7,500.00	3,357.20	55.2
11-552-537-20	.00	150.00	500.00	350.00	30.0
11-552-538-00	.00	1,260.75	10,000.00	8,739.25	12.6
11-552-538-10	.00	1,575.01	6,500.00	4,924.99	24.2
11-552-538-20	.00	.00	1,250.00	1,250.00	.0
11-552-540-00	.00	.00	3,000.00	3,000.00	.0
11-552-540-10	1,800.00	9,000.00	21,600.00	12,600.00	41.7
11-552-542-10	787.49	2,336.74	6,900.00	4,563.26	33.9
11-552-542-20	207.04	653.07	1,500.00	846.93	43.5
11-552-542-30	161.20	8,717.73	9,875.00	1,157.27	88.3
11-552-544-00	3,885.93	13,017.30	21,500.00	8,482.70	60.6
11-552-545-10	4,528.79	14,272.85	20,000.00	5,727.15	71.4
11-552-548-10	.00	307.77	2,250.00	1,942.23	13.7
11-552-550-10	137.25	549.55	500.00	(49.55)	109.9
11-552-551-00	42.13	287.88	625.00	337.12	46.1
11-552-556-00	176.96	502.03	2,000.00	1,497.97	25.1
11-552-556-20	.00	19,834.64	28,000.00	8,165.36	70.8
11-552-587-30	.00	648.78	2,500.00	1,851.22	26.0
11-552-595-00	138.06	621.77	1,800.00	1,178.23	34.5
11-552-675-00	.00	1,299.63	7,400.00	6,100.37	17.6
11-552-676-00	.00	120.85	2,000.00	1,879.15	6.0
11-552-679-00	.00	99.50	2,500.00	2,400.50	4.0
11-552-731-00	.00	103.45	5,000.00	4,896.55	2.1
11-552-731-20	.00	.00	15,000.00	15,000.00	.0
11-552-772-00	.00	.00	10,450.00	10,450.00	.0
11-552-772-05	4,375.00	8,750.00	17,500.00	8,750.00	50.0
11-552-776-00	.00	1,761.22	5,000.00	3,238.78	35.2
11-552-779-00	.00	.00	35,000.00	35,000.00	.0
11-552-820-00	7,460.63	61,749.61	162,000.00	100,250.39	38.1
11-552-850-00	.00	.00	1,000.00	1,000.00	.0

TOWN OF CENTER
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING JUNE 30, 2023

GAS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
11-552-860-00 VERIFORCE	.00	.00	3,025.00	3,025.00	.0
11-552-880-00 SUMMER ENTERTAINMENT	112.50	112.50	5,000.00	4,887.50	2.3
TOTAL GENERAL ADMINISTRATION	57,888.87	322,193.07	801,424.00	479,230.93	40.2
DEPRECIATION					
11-565-682-00 DEPRECIATION	.00	.00	12,000.00	12,000.00	.0
TOTAL DEPRECIATION	.00	.00	12,000.00	12,000.00	.0
TOTAL FUND EXPENDITURES	125,887.91	639,418.34	2,763,424.00	2,124,005.66	23.1
NET REVENUE OVER EXPENDITURES	(40,442.33)	406,758.82	50,460.00	(356,298.82)	806.1

TOWN OF CENTER

BALANCE SHEET

JUNE 30, 2023

WATER FUND

ASSETS

12-100-000-00	CASH - COMBINED FUND	(	211,500.53)	
12-100-000-01	PETTY CASH		76.64	
12-112-000-06	COLOTRUST - X8004		159,498.51	
12-121-000-00	CASH HELD BY FISCAL AGENT		177,093.40	
12-132-000-00	A/R - WATER		61,149.67	
12-150-000-00	INVENTORY		255,597.06	
12-160-000-00	LAND		3,750.00	
12-160-000-50	CONSAUL LAND		63,200.00	
12-162-000-00	PLANT		140,065.97	
12-166-000-00	DISTRIBUTION		293,124.00	
12-167-000-00	DISTRIBUTION - ACCUM DEPR.	(	266,638.00)	
12-168-000-00	TRUCKS AND EQUIPMENT		58,303.08	
12-169-000-00	TRUCKS & EQUIP. ACCUM DEPR	(	52,700.00)	
12-170-000-00	OFFICE EQUIPMENT		10,694.19	
12-171-000-00	OFFICE EQUIP. - ACCUM DEPR	(	10,694.22)	
12-177-000-00	BUILDING & PUMPS ACCUM DEPR	(	102,964.00)	
12-178-000-00	WATER TOWER		1,382,513.18	
12-179-000-00	WATER TOWER - ACCUM DEPR	(	94,088.00)	
12-180-000-00	WATER RIGHTS		74,500.00	
12-182-000-00	WELLS		47,600.00	
12-184-000-00	SYSTEM IMPROVEMENTS		2,008,156.00	
12-187-000-00	CONSTRUCTION IN PROGRESS	(	.06)	
	TOTAL ASSETS			<u><u>3,996,736.89</u></u>

LIABILITIES AND EQUITYLIABILITIES

12-201-000-00	A/P - TRADE		16,799.84	
12-203-000-00	MEDICARE PAYABLE	(	5.22)	
12-204-000-00	FICA PAYABLE	(	22.30)	
12-205-000-00	FEDERAL W/H PAYABLE	(	17.51)	
12-206-000-00	COLORADO STATE W/H PAYABLE		833.41	
12-208-000-30	DENTAL INSURANCE PAYABLE		148.25	
12-208-000-70	COLONIAL LIFE PAYABLE		6.31	
12-210-000-00	COMPENSATED ABSENCES		16,443.18	
12-220-000-00	DEPOSITS - METERS		9,559.33	
12-221-000-10	CWRPDA LOAN L/T DEBT-WATERTANK		808,866.72	
12-221-000-20	CWRPDA LOAN 2019- WATER METERS		999,747.01	
12-233-000-00	DUE TO LIGHT & POWER FUND		125,000.00	
	TOTAL LIABILITIES			1,977,359.02

FUND EQUITY

12-300-000-00	OPENING BLANCE EQUITY		1,430,242.78	
12-390-000-00	FUND BALANCE	(	.19)	
12-391-000-00	INVESTED IN CAPITAL ASSETS NET		556,712.00	

TOWN OF CENTER
BALANCE SHEET
JUNE 30, 2023

WATER FUND

12-399-000-00	PRIOR PERIOD ADJUSTMENT	14,412.00	
	REVENUE OVER EXPENDITURES - YTD	<u>18,011.28</u>	
	BALANCE - CURRENT DATE		<u>32,423.28</u>
	TOTAL FUND EQUITY		<u>2,019,377.87</u>
	TOTAL LIABILITIES AND EQUITY		<u><u>3,996,736.89</u></u>

TOWN OF CENTER
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INTERFUND CHARGES</u>					
12-430-000-40	15,806.99	79,034.95	74,759.00	(4,275.95)	105.7
12-430-000-50	468.75	2,343.75	5,625.00	3,281.25	41.7
	<u>16,275.74</u>	<u>81,378.70</u>	<u>80,384.00</u>	<u>(994.70)</u>	<u>101.2</u>
<u>WATER SALES</u>					
12-436-000-00	57,428.02	262,603.84	980,000.00	717,396.16	26.8
	<u>57,428.02</u>	<u>262,603.84</u>	<u>980,000.00</u>	<u>717,396.16</u>	<u>26.8</u>
<u>MISC INCOME</u>					
12-445-000-00	.00	5,986.47	1,200.00	(4,786.47)	498.9
	<u>.00</u>	<u>5,986.47</u>	<u>1,200.00</u>	<u>(4,786.47)</u>	<u>498.9</u>
<u>INTEREST</u>					
12-446-000-00	683.38	3,848.93	1,000.00	(2,848.93)	384.9
	<u>683.38</u>	<u>3,848.93</u>	<u>1,000.00</u>	<u>(2,848.93)</u>	<u>384.9</u>
<u>LABOR/SERVICE CHARGES</u>					
12-459-000-00	.00	.00	500.00	500.00	.0
	<u>.00</u>	<u>.00</u>	<u>500.00</u>	<u>500.00</u>	<u>.0</u>
	<u>74,387.14</u>	<u>353,817.94</u>	<u>1,063,084.00</u>	<u>709,266.06</u>	<u>33.3</u>

TOWN OF CENTER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>GENERAL ADMINISTRATION</u>					
12-552-522-00 SALARIES - WATER	11,806.16	83,984.65	185,622.00	101,637.35	45.2
12-552-522-10 EMPLOYEE MERIT BONUS	.00	.00	2,526.00	2,526.00	.0
12-552-523-20 EMPLOYER - FICA/MEDICARE	903.09	6,449.05	14,200.00	7,750.95	45.4
12-552-523-30 EMPLOYER SHARE - PENSION	277.97	1,654.09	5,569.00	3,914.91	29.7
12-552-523-40 EMPLOYER SHARE - HEALTH	2,562.53	14,845.36	30,782.00	15,936.64	48.2
12-552-526-00 MUTUAL OF OMAHA	20.40	138.10	1,000.00	861.90	13.8
12-552-526-10 REQUIRED HEALTH CARE	.00	.00	220.00	220.00	.0
12-552-526-20 UNEMPLOYMENT	144.14	301.21	585.00	283.79	51.5
12-552-530-00 TOWN BOARD COMPENSATION	.00	.00	3,300.00	3,300.00	.0
12-552-532-00 AUDIT EXPENSE	9,546.25	9,546.25	10,000.00	453.75	95.5
12-552-533-00 WORKERS COMP EXPENSE	552.76	4,034.30	4,828.00	793.70	83.6
12-552-534-10 SENSUS/RMS SUPPORT	.00	.00	2,000.00	2,000.00	.0
12-552-534-20 ACCOUNTING SOFTWARE	583.00	3,511.50	7,500.00	3,988.50	46.8
12-552-534-30 WEB SITE/EMAIL ACCOUNTS	148.50	891.00	1,875.00	984.00	47.5
12-552-534-40 ELECTRONIC EQUIPMENT/SOFTWARE	.00	224.98	2,500.00	2,275.02	9.0
12-552-534-45 IT/AUTOMOTIVE SERVICES	.00	1,000.00	3,000.00	2,000.00	33.3
12-552-534-50 COMPUTERS	.00	668.75	2,750.00	2,081.25	24.3
12-552-535-11 TOWN BOARD TRAINING/EXP	907.45	1,738.66	3,000.00	1,261.34	58.0
12-552-535-20 TRAVEL EXPENSES	425.52	2,340.80	5,000.00	2,659.20	46.8
12-552-535-30 TRAINING EXPENSES	110.00	1,761.27	5,000.00	3,238.73	35.2
12-552-537-00 ENGINEERING/PROFESSIONAL FEES	.00	.00	30,000.00	30,000.00	.0
12-552-537-01 TELEPHONE/CELL PHONE	703.91	4,142.54	7,500.00	3,357.46	55.2
12-552-537-20 DONATIONS	.00	150.00	500.00	350.00	30.0
12-552-538-00 LEGAL SERVICES	952.00	2,844.97	30,000.00	27,155.03	9.5
12-552-538-11 PROFESSIONAL SERVICE FEES	.00	1,620.15	7,000.00	5,379.85	23.2
12-552-538-20 LITIGATION DEDUCTIBLE	.00	.00	1,250.00	1,250.00	.0
12-552-540-00 ELECTION EXPENSE	.00	.00	3,000.00	3,000.00	.0
12-552-540-10 PUBLIC SAFETY	1,447.16	7,235.80	17,366.00	10,130.20	41.7
12-552-542-10 OFFICE SUPPLIES	787.47	2,335.28	6,900.00	4,564.72	33.8
12-552-542-20 POSTAGE	207.02	653.02	1,500.00	846.98	43.5
12-552-542-30 OFFICE EQUIPMENT/LEASES	161.21	8,767.21	9,875.00	1,107.79	88.8
12-552-544-00 UTILITIES	148.68	10,985.61	28,625.00	17,639.39	38.4
12-552-545-10 INSURANCE-GENERAL LIABLITY	4,528.80	14,272.83	20,000.00	5,727.17	71.4
12-552-548-10 MEMBERSHIP/DUES	.00	307.77	2,750.00	2,442.23	11.2
12-552-550-10 ADVERTISING	137.25	549.50	500.00	(49.50)	109.9
12-552-551-00 DRUG TESTING	42.11	287.86	625.00	337.14	46.1
12-552-553-10 WATER ASSESSMENTS	.00	13,838.50	25,000.00	11,161.50	55.4
12-552-557-00 MISCELLANEOUS EXPENSE	176.26	1,021.56	1,500.00	478.44	68.1
12-552-587-30 VEHICLE MAINT/REPAIR	(328.14)	1,747.97	1,000.00	(747.97)	174.8
12-552-595-00 UNIFORMS	.00	325.30	2,800.00	2,474.70	11.6
12-552-627-10 FUEL & OIL	308.11	605.47	2,500.00	1,894.53	24.2
12-552-675-00 TOOLS/EQUIPMENT/SUPPLIES	103.28	2,831.08	10,000.00	7,168.92	28.3
12-552-676-00 SHOP/FACILITY MAINTENANCE	.00	.00	3,000.00	3,000.00	.0
12-552-679-00 SAFETY EQUIPMENT	.00	143.49	1,500.00	1,356.51	9.6
12-552-723-00 WATER TREATMENT/TESTING	2,265.00	6,267.35	15,000.00	8,732.65	41.8
12-552-731-00 PIPELINE/VALVING/DISTRIBUTION	6.48	1,391.86	10,000.00	8,608.14	13.9
12-552-731-30 FIRE HYDRANTS REPAIR AND REPLA	.00	.00	12,000.00	12,000.00	.0
12-552-772-00 CONTINGENCY	.00	.00	5,000.00	5,000.00	.0
12-552-772-01 LOAN PAYMENTS	.00	2,569.71	98,186.00	95,616.29	2.6
12-552-772-60 ALLOC TO ECONOMIC DEV FUND	4,375.00	8,750.00	17,500.00	8,750.00	50.0
12-552-776-00 METER EXPENSES- COMMERCIAL	4,529.84	5,024.09	5,000.00	(24.09)	100.5
12-552-776-10 PUMP MAINTENANCE/REPAIRS	.00	13,002.28	2,500.00	(10,502.28)	520.1

TOWN OF CENTER
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2023

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
12-552-820-00 UTILITY FRANCHISE FEE	1,723.88	7,879.15	29,400.00	21,520.85	26.8
12-552-850-00 REVERSE 911 SYSTEM	.00	.00	1,000.00	1,000.00	.0
12-552-860-00 ANNUAL WATER TANK INSPECTION	.00	.00	3,000.00	3,000.00	.0
12-552-870-00 GENERAL MAINTENANCE	.00	.00	2,000.00	2,000.00	.0
12-552-880-00 SUMMER ENTERTAINMENT	112.50	112.50	5,000.00	4,887.50	2.3
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TOTAL GENERAL ADMINISTRATION	50,375.59	252,752.82	711,534.00	458,781.18	35.5
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<u>SANITATION</u>					
12-565-522-00 SALARIES	10,994.15	66,188.67	146,286.00	80,097.33	45.3
12-565-522-10 EMPLOYEE MERIT BONUS	.00	.00	1,779.00	1,779.00	.0
12-565-523-20 EMPLOYER - FICA/MEDICARE	841.05	5,063.40	11,191.00	6,127.60	45.3
12-565-523-30 EMPLOYER SHARE - PENSION	166.63	608.64	4,389.00	3,780.36	13.9
12-565-523-40 EMPLOYER SHARE - HEALTH	1,384.17	8,305.02	16,315.00	8,009.98	50.9
12-565-526-00 MUTUAL OF OMAHA	18.00	108.00	350.00	242.00	30.9
12-565-533-00 WORKERS COMP EXPENSE	389.08	2,780.11	3,656.00	875.89	76.0
12-565-598-00 REVERSE 911 SYSTEM	.00	.00	1,000.00	1,000.00	.0
12-565-723-00 PROFESSIONAL SERVICE FEES	.00	.00	15,000.00	15,000.00	.0
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TOTAL SANITATION	13,793.08	83,053.84	199,966.00	116,912.16	41.5
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TOTAL FUND EXPENDITURES	64,168.67	335,806.66	911,500.00	575,693.34	36.8
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NET REVENUE OVER EXPENDITURES	10,218.47	18,011.28	151,584.00	133,572.72	11.9
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