

ASPEN SPRINGS METROPOLITAN DISTRICT
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUNDS AVAILABLE
BUDGET VS. ACTUAL - CASH BASIS (NON-GAAP)
For the Six Months Ended June 30, 2026
Unaudited

	Adopted 2026 Budget	YTD Actual	Variance Over (Under)	Percent of Budget (YTD 50%)
REVENUES				
Property taxes	\$ 476,896	\$ 335,366	\$ (141,530)	70%
Specific ownership taxes	25,000	17,542	(7,458)	70%
Abatements	-	(168)	(168)	0%
HUTF	165,000	97,863	(67,137)	59%
Property tax interest	1,200	119	(1,081)	10%
Oak Hills ranches	2,500	-	(2,500)	0%
Water fill station	20,000	10,506	(9,494)	53%
Safety grant	-	766	766	-
Miscellaneous	-	270	270	-
Interest	18,000	3,742	(14,258)	21%
TOTAL REVENUES	708,596	466,006	(242,590)	66%
EXPENDITURES				
<u>General</u>				
Accounting	8,000	10,473	2,473	131%
Audit	-	987	987	-
Advertising/printing	100	-	(100)	0%
Bank charges	100	10	(90)	10%
Bonds	200	-	(200)	0%
Directors' fees	6,500	3,530	(2,970)	54%
Dues and subscriptions	900	660	(240)	73%
Election	500	-	(500)	0%
Insurance	19,500	50	(19,450)	0%
Internet/website	1,500	1,008	(492)	67%
Office supplies	500	617	117	123%
Postage/freight	300	-	(300)	0%
Professional/legal	3,000	2,916	(84)	97%
Supplies miscellaneous	500	1,122	622	224%
Telephone/cell phones	2,000	1,508	(492)	75%
Travel	250	-	(250)	0%
Total General	43,850	22,881	(20,969)	52%
 County treasurer fees	 16,691	 10,055	 (6,636)	 60%
<u>Capital Outlay</u>				
Playground construction	2,000	-	(2,000)	0%
Capital equipment	120,000	30,727	(89,273)	26%
Total Capital Outlay	122,000	30,727	(91,273)	25%
<u>Public Works</u>				
Building repair and maintenance	5,000	2,035	(2,965)	41%
Utilities - sanitation	1,000	252	(748)	25%
Utilities - other	6,000	3,821	(2,179)	64%
Total building operating	12,000	6,108	(5,892)	51%
 Ute Park - supplies	 500	 480	 (20)	 96%
Ute Park - other	1,000	1,746	746	175%
Total Ute Park	1,500	2,226	726	148%

	Adopted 2026 Budget	YTD Actual	Variance Over (Under)	Percent of Budget (YTD 50%)
Water fill station - maint/supplies	5,000	1,244	(3,756)	25%
Water treatment worker/testing	7,000	6,300	(700)	90%
Professional fees	16,000	4,743	(11,257)	30%
Total water fill station	<u>28,000</u>	<u>12,287</u>	<u>(15,713)</u>	<u>44%</u>
Equipment lease principal	16,000	10,176	(5,824)	64%
Vehicle maintenance	40,000	52,316	12,316	131%
Equipment repair and maintenance	85,000	99,893	14,893	118%
Total equipment and maintenance	<u>141,000</u>	<u>162,385</u>	<u>21,385</u>	<u>115%</u>
Gas, diesel and oil	40,000	16,684	(23,316)	42%
Equipment lease interest	5,000	451	(4,549)	9%
Equipment rental	1,000	-	(1,000)	0%
Equipment parts	4,000	17	(3,983)	0%
Small tools	3,000	-	(3,000)	0%
Equipment - other	2,500	1,015	(1,485)	41%
Total equipment	<u>55,500</u>	<u>18,167</u>	<u>(37,333)</u>	<u>33%</u>
Road maintenance - materials/mag chloride	50,000	53,943	3,943	108%
Gravel	50,000	13,972	(36,028)	28%
Signage	1,000	1,326	326	133%
Weed control	3,500	-	(3,500)	0%
Total road maintenance	<u>104,500</u>	<u>69,241</u>	<u>(35,259)</u>	<u>66%</u>
Total Public Works	342,500	270,414	(72,086)	79%
<u>Salaries, Benefits and Payroll Taxes</u>				
Salaried	58,000	25,401	(32,599)	44%
Hourly	82,000	38,022	(43,978)	46%
Total salaries	<u>140,000</u>	<u>63,423</u>	<u>(76,577)</u>	<u>45%</u>
Health Insurance	-	-	-	0%
Workers compensation	6,000	4,574	(1,426)	76%
Total employee insurance	<u>6,000</u>	<u>4,574</u>	<u>(1,426)</u>	<u>76%</u>
Medicare	2,000	911	(1,089)	46%
Social security	8,000	3,876	(4,124)	48%
State unemployment	250	-	(250)	0%
Payroll taxes - other	50	-	(50)	0%
Total payroll taxes	<u>10,300</u>	<u>4,787</u>	<u>(5,513)</u>	<u>46%</u>
Total salaries, benefits and payroll taxes	156,300	72,784	(83,516)	47%
TOTAL EXPENDITURES	681,341	406,861	(274,480)	60%
NET CHANGE IN FUNDS AVAILABLE	\$ 27,255	59,145	\$ (221,621)	
BEGINNING FUNDS AVAILABLE		246,946	-	
ENDING FUNDS AVAILABLE		\$ 306,091		