

ASPEN SPRINGS METROPOLITAN DISTRICT
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUNDS AVAILABLE
BUDGET VS. ACTUAL - CASH BASIS (NON-GAAP)
For the Eight Months Ended August 31, 2026
Unaudited

	Adopted 2026 Budget	YTD Actual	Variance Over (Under)	Percent of Budget (YTD 67%)
REVENUES				
Property taxes	\$ 476,896	\$ 432,897	\$ (43,999)	91%
Specific ownership taxes	25,000	23,956	(1,044)	96%
Abatements	-	(324)	(324)	0%
HUTF	165,000	133,645	(31,355)	81%
Property tax interest	1,200	567	(633)	47%
Oak Hills ranches	2,500	-	(2,500)	0%
Water fill station	20,000	15,680	(4,320)	78%
Safety grant	-	766	766	-
Miscellaneous	-	270	270	-
Interest	18,000	5,588	(12,412)	31%
TOTAL REVENUES	708,596	613,045	(95,551)	87%
EXPENDITURES				
<u>General</u>				
Accounting	8,000	13,507	5,507	169%
Audit	-	987	987	-
Advertising/printing	100	-	(100)	0%
Bank charges	100	10	(90)	10%
Bonds	200	-	(200)	0%
Directors' fees	6,500	4,530	(1,970)	70%
Dues and subscriptions	900	792	(108)	88%
Election	500	-	(500)	0%
Insurance	19,500	150	(19,350)	1%
Internet/website	1,500	1,344	(156)	90%
Office supplies	500	617	117	123%
Postage/freight	300	-	(300)	0%
Professional/legal	3,000	3,091	91	103%
Supplies miscellaneous	500	1,170	670	234%
Telephone/cell phones	2,000	2,002	2	100%
Travel	250	-	(250)	0%
Total General	43,850	28,200	(15,650)	64%
 County treasurer fees	 16,691	 12,990	 (3,701)	 78%
<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	3,185	(1,815)	64%
Utilities - sanitation	1,000	336	(664)	34%
Utilities - other	6,000	4,237	(1,763)	71%
Total building operating	12,000	7,758	(4,242)	65%
 Ute Park - supplies	 500	 480	 (20)	 96%
Ute Park - other	1,000	2,228	1,228	223%
Total Ute Park	1,500	2,708	1,208	181%

	Adopted 2026 Budget	YTD Actual	Variance Over (Under)	Percent of Budget (YTD 67%)
Water fill station - maint/supplies	5,000	1,244	(3,756)	25%
Water treatment worker/testing	7,000	8,624	1,624	123%
Professional fees	16,000	6,318	(9,682)	39%
Total water fill station	<u>28,000</u>	<u>16,186</u>	<u>(11,814)</u>	<u>58%</u>
Equipment lease principal	16,000	10,811	(5,189)	68%
Vehicle maintenance	40,000	52,208	12,208	131%
Equipment repair and maintenance	85,000	103,916	18,916	122%
Total equipment and maintenance	<u>141,000</u>	<u>166,935</u>	<u>25,935</u>	<u>118%</u>
Gas, diesel and oil	40,000	19,015	(20,985)	48%
Equipment lease interest	5,000	3,359	(1,641)	67%
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>23,406</u>	<u>(32,094)</u>	<u>42%</u>
Road maintenance - materials/mag chloride	50,000	60,339	10,339	121%
Gravel	50,000	23,384	(26,616)	47%
Signage	1,000	1,326	326	133%
Weed control	3,500	2,760	(740)	79%
Total road maintenance	<u>104,500</u>	<u>87,809</u>	<u>(16,691)</u>	<u>84%</u>
Total Public Works	342,500	304,802	(37,698)	89%
<u>Salaries, Benefits and Payroll Taxes</u>				
Salaried	58,000	36,501	(21,499)	63%
Hourly	82,000	57,583	(24,417)	70%
Total salaries	<u>140,000</u>	<u>94,084</u>	<u>(45,916)</u>	<u>67%</u>
Health Insurance	-	-	-	0%
Workers compensation	6,000	7,412	1,412	124%
Total employee insurance	<u>6,000</u>	<u>7,412</u>	<u>1,412</u>	<u>124%</u>
Medicare	2,000	1,412	(588)	71%
Social security	8,000	5,692	(2,308)	71%
State unemployment	250	386	136	154%
Payroll taxes - other	50	-	(50)	0%
Total payroll taxes	<u>10,300</u>	<u>7,490</u>	<u>(2,810)</u>	<u>73%</u>
Total salaries, benefits and payroll taxes	156,300	108,986	(47,314)	70%
TOTAL EXPENDITURES	681,341	485,705	(195,636)	71%
NET CHANGE IN FUNDS AVAILABLE	\$ 27,255	127,340	\$ (79,901)	
BEGINNING FUNDS AVAILABLE		246,946	-	
ENDING FUNDS AVAILABLE		\$ 374,286		