

ASPEN SPRINGS METROPOLITAN DISTRICT
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUNDS AVAILABLE
BUDGET VS. ACTUAL - CASH BASIS (NON-GAAP)
For the Nine Months Ended September 30, 2025
Unaudited

	Adopted 2025 Budget	YTD Actual	Variance Over (Under)	Percent of Budget (YTD 75%)
REVENUES				
Property taxes	\$ 417,470	\$ 396,715	\$ (20,755)	95%
Specific ownership taxes	25,000	25,525	525	102%
Abatements	-	(124)	(124)	0%
HUTF	145,000	149,411	4,411	103%
Property tax interest	1,000	1,387	387	139%
Oak Hills ranches	-	-	-	0%
Water fill station	20,000	16,638	(3,362)	83%
Interest	20,000	10,440	(9,560)	52%
CTF	-	117,940	117,940	-
Miscellaneous	2,500	717	(1,783)	29%
TOTAL REVENUES	630,970	718,649	87,679	114%
EXPENDITURES				
<u>General</u>				
Accounting	7,000	13,281	6,281	190%
Audit	-	1,000	1,000	-
Advertising/printing	400	37	(363)	9%
Bank charges	100	40	(60)	40%
Bonds	200	-	(200)	0%
Directors' fees	6,500	4,800	(1,700)	74%
Dues and subscriptions	900	643	(257)	71%
Election	500	457	(43)	91%
Insurance	19,500	2,112	(17,388)	11%
Internet/website	1,000	1,701	701	170%
Office supplies	200	660	460	330%
Postage/freight	300	359	59	120%
Professional/legal	4,000	701	(3,299)	18%
Supplies miscellaneous	1,200	288	(912)	24%
Telephone/cell phones	3,500	2,175	(1,325)	62%
Travel	250	1,583	1,333	633%
Total General	45,550	29,837	(15,713)	66%
 County treasurer fees	 11,000	 11,564	 564	 105%
<u>Capital Outlay</u>				
Playground construction	1,000	-	(1,000)	0%
Courts at Ute Park	-	125,615	125,615	-
Capital equipment	45,000	179,781	134,781	400%
Total Capital Outlay	46,000	305,396	259,396	664%
<u>Public Works</u>				
Building repair and maintenance	10,000	271	(9,729)	3%
Utilities - sanitation	1,000	376	(624)	38%
Utilities - other	8,000	4,830	(3,170)	60%
Total building operating	19,000	5,477	(13,523)	29%
 Ute Park - supplies	 100	 782	 682	 782%
Ute Park - other	1,500	3,148	1,648	210%
Total Ute Park	1,600	3,930	2,330	246%

	Adopted 2025 Budget	YTD Actual	Variance Over (Under)	Percent of Budget (YTD 75%)
Water fill station - maint/supplies	5,000	3,437	(1,563)	69%
Water treatment worker/testing	6,000	7,936	1,936	132%
Professional fees	16,000	6,078	(9,922)	38%
Well expenditures	-	830	830	0%
Total water fill station	27,000	18,281	(8,719)	68%
Equipment lease principal	16,000	14,733	(1,267)	92%
Vehicle maintenance	25,000	40,521	15,521	162%
Equipment repair and maintenance	25,000	43,976	18,976	176%
Total equipment and maintenance	66,000	99,230	33,230	150%
Gas, diesel and oil	50,000	18,583	(31,417)	37%
Equipment lease interest	1,800	1,207	(593)	67%
Equipment rental	1,000	-	(1,000)	0%
Equipment parts	4,000	4,586	586	115%
Small tools	500	2,607	2,107	521%
Equipment - other	5,000	1,869	(3,131)	37%
Total equipment	62,300	28,852	(33,448)	46%
Road maintenance - materials/mag chloride	50,000	49,104	(896)	98%
Gravel	65,000	53,429	(11,571)	82%
Signage	1,000	534	(466)	53%
Weed control	2,000	3,842	1,842	192%
Total road maintenance	118,000	106,909	(11,091)	91%
Total Public Works	293,900	262,679	(31,221)	89%
<u>Salaries, Benefits and Payroll Taxes</u>				
Salaried	94,000	50,386	(43,614)	54%
Hourly	94,000	90,419	(3,581)	96%
Retirement/bonus	2,000	-	(2,000)	0%
Total salaries	190,000	140,805	(49,195)	74%
Health Insurance	14,000	11,406	(2,594)	81%
Workers compensation	6,000	7,960	1,960	133%
Total employee insurance	20,000	19,366	(634)	97%
Medicare	2,000	1,736	(264)	87%
Social security	8,000	6,264	(1,736)	78%
State unemployment	300	130	(170)	43%
Payroll taxes - other	50	-	(50)	0%
Total payroll taxes	10,350	8,130	(2,220)	79%
Total salaries, benefits and payroll taxes	220,350	168,301	(52,049)	76%
TOTAL EXPENDITURES	616,800	777,777	160,977	126%
NET CHANGE IN FUNDS AVAILABLE	\$ 14,170	(59,128)	\$ 103,392	
BEGINNING FUNDS AVAILABLE		373,495	-	
ENDING FUNDS AVAILABLE		\$ 314,367		