

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

	Adopted 2025 Budget	YTD Actual	Variance Over (Under)	Percent of Budget (YTD 92%)
REVENUES				
Property taxes	\$ 417,470	\$ 409,137	\$ (8,333)	98%
Specific ownership taxes	25,000	32,510	7,510	130%
Abatements	-	(124)	(124)	0%
HUTF	145,000	186,954	41,954	129%
Property tax interest	1,000	2,061	1,061	206%
Water fill station	20,000	18,554	(1,446)	93%
Interest	20,000	12,171	(7,829)	61%
CTF	-	117,940	117,940	-
Miscellaneous	2,500	717	(1,783)	29%
TOTAL REVENUES	630,970	779,920	148,950	124%
EXPENDITURES				
<u>General</u>				
Accounting	7,000	16,535	9,535	236%
Audit	-	1,000	1,000	-
Advertising/printing	400	58	(342)	15%
Bank charges	100	40	(60)	40%
Bonds	200	-	(200)	0%
Directors' fees	6,500	5,800	(700)	89%
Dues and subscriptions	900	643	(257)	71%
Election	500	457	(43)	91%
Insurance	19,500	31,338	11,838	161%
Internet/website	1,000	2,081	1,081	208%
Office supplies	200	915	715	458%
Postage/freight	300	402	102	134%
Professional/legal	4,000	2,888	(1,112)	72%
Supplies miscellaneous	1,200	1,141	(59)	95%
Telephone/cell phones	3,500	2,663	(837)	76%
Travel	250	1,583	1,333	633%
Total General	45,550	67,544	21,994	148%
County treasurer fees	11,000	11,956	956	109%
<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	392	(9,608)	4%
Utilities - sanitation	1,000	460	(540)	46%
Utilities - other	8,000	5,278	(2,722)	66%
Total building operating	19,000	6,130	(12,870)	32%
Ute Park - supplies	100	1,419	1,319	1419%
Ute Park - other	1,500	3,580	2,080	239%
Total Ute Park	1,600	4,999	3,399	312%
Water fill station - maint/supplies	5,000	3,935	(1,065)	79%

	Adopted 2025 Budget	YTD Actual	Variance Over (Under)	Percent of Budget (YTD 92%)
Water treatment worker/testing	6,000	10,191	4,191	170%
Professional fees	16,000	7,312	(8,688)	46%
Well expenditures	-	830	830	-
Total water fill station	<u>27,000</u>	<u>22,268</u>	<u>(4,732)</u>	<u>82%</u>
Equipment lease principal	16,000	18,077	2,077	113%
Vehicle maintenance	25,000	45,863	20,863	183%
Equipment repair and maintenance	25,000	52,473	27,473	210%
Total equipment and maintenance	<u>66,000</u>	<u>116,413</u>	<u>50,413</u>	<u>176%</u>
Gas, diesel and oil	50,000	19,283	(30,717)	39%
Equipment lease interest	1,800	1,405	(395)	78%
Equipment rental	1,000	-	(1,000)	0%
Equipment parts	4,000	4,628	628	116%
Small tools	500	2,635	2,135	527%
Equipment - other	5,000	2,303	(2,697)	46%
Total equipment	<u>62,300</u>	<u>30,254</u>	<u>(32,046)</u>	<u>49%</u>
Road maintenance - materials/mag chloride	50,000	49,104	(896)	98%
Gravel	65,000	63,124	(1,876)	97%
Signage	1,000	534	(466)	53%
Weed control	2,000	3,842	1,842	192%
Total road maintenance	<u>118,000</u>	<u>116,604</u>	<u>(1,396)</u>	<u>99%</u>
Total Public Works	293,900	296,668	2,768	101%
<u>Salaries, Benefits and Payroll Taxes</u>				
Salaried	94,000	61,304	(32,696)	65%
Hourly	94,000	107,752	13,752	115%
Retirement/bonus	2,000	500	(1,500)	25%
Total salaries	<u>190,000</u>	<u>169,556</u>	<u>(20,444)</u>	<u>89%</u>
Health Insurance	14,000	12,832	(1,168)	92%
Workers compensation	6,000	8,951	2,951	149%
Total employee insurance	<u>20,000</u>	<u>21,783</u>	<u>1,783</u>	<u>109%</u>
Medicare	2,000	2,053	53	103%
Social security	8,000	7,617	(383)	95%
State unemployment	300	323	23	108%
Payroll taxes - other	50	-	(50)	0%
Total payroll taxes	<u>10,350</u>	<u>9,993</u>	<u>(357)</u>	<u>97%</u>
Total salaries, benefits and payroll taxes	220,350	201,332	(19,018)	91%
TOTAL EXPENDITURES	616,800	882,896	266,096	143%
NET CHANGE IN FUNDS AVAILABLE	\$ 14,170	(102,976)	\$ 126,956	
BEGINNING FUNDS AVAILABLE		373,495	-	
ENDING FUNDS AVAILABLE		\$ 270,519		