# GENERAL FUND: OPERATIONS/MAINTENANCE

Capability   Cap		Modified Accural Basis of Accounting		BUDGET 2024	
3   Revenues:	1	GENERAL FUND		_	
4 Reservex Appropriated for Use in Budget Year         5 Operations & Maintenance Revenue (O&M)           5 Operations & Maintenance Fee (Accrual)         \$ 74,500.00           7 Less: Write-Off of Uncollectable O&M Fees         -           10 Net Available O&M Fees (Actual Cash Collected)         \$ 74,500.00           11 Tax Revenue: (O&M Mill Levy) (Cash Basis)         \$ 357.09           12 Christenen Agreement: 52.8% Assessed Value         \$ 357.09           13 Interest         34,95           14 Senior Exemption         188.63           15 Taxes - Specific Ownership         1,537.40           16 Taxes - Specific Ownership         1,537.40           17 Country Treasurer Fee         4(88.40)           18 Net Tax Revenue (O&M Mill Levy)         \$ 15,288.60           19 Other Income: (Cash Basis)         \$ 5.00           20 Collection Fees         \$ 6.00           21 Finance charges         855.06           22 Interest Earned - General Fund         15.54           23 Transfer of Ownership Fees         15.00           24 Other Income         \$ 1,082.60           25 Firewise Grant - Road Maintenance         - 2.00           26 Titue (See Grant - Road Maintenance         - 2.00           27 Firewise Grant - Road Maintenance Revenue (A)         - 2.50           28 WM Tra			\$	88,927.35	
6 Operations & Maintenance Fee (Accrual)         \$ 74,500.00           7 Less: Write-Off of Uncollectable O&M Fees         -           9 Net (Increase)/Decrease in Uncollected/Unavailable Revenue         \$ 74,500.00           10 Net Available O&M Fees (Actual Cash Collected)         \$ 74,500.00           11 Tax Revenue: (Q&M Mill Levy) (Cash Basis)         3 87.09           13 Interest         3 49.5           14 Senior Exemption         1 88.63           15 Taxes         1,537.40           16 Taxes Specific Ownership         1,537.40           17 Country Treasurer Fee         (408.40)           18 Net Tax Revenue (Q&M Mill Levy)         \$ 15,288.60           19 Other Income: (Cash Basis)         \$ 5.0           20 Collection Fees         \$ 5.0           21 Interest Earned - General Fund         15.54           23 Transfer of Ownership Fees         150.00           24 Other Income         \$ 150.00           25 Firewise Grant - Road Maintenance         \$ 150.00           26 Total Other Income         \$ 15,000.00           27 MM Trash Service Fees (Accrual)         \$ 15,000.00           28 WM Trash Service Fees (Accrual)         \$ 15,000.00           29 Less: Write-Off of Uncollectable Trash Fees         \$ 15,000.00           31 Total Aministration:         \$	4	Reserves Appropriated for Use in Budget Year	\$	10,000.00	
Tess: Write-Off of Uncollectable O&M Fees   Net (Increase)/Decrease in Uncollected/Unavailable Revenue   \$ 74,500.00     Tax Revenue: (Q&M Mill Levy) (Cash Basis)   34,95     Christensen Agreement: 52.8% Assessed Value   \$ 357.00     Increst   34,95     Senior Exemption   188.63     Senior Exemption   1,537.40     Taxes - Specific Ownership   1,537.40     Country Treasurer Fee   (408.40)     Other Income: (Cash Basis)   1,537.40     Country Treasurer Fee   (408.40)     Other Income: (Cash Basis)   1,537.40     Other Income   8,55.06     Other Income   1,537.40     Other Income   1,			¢	74 500 00	
9         Net (Increase)/Decrease in Uncollected) (1 Net Available D&M Fees (Actual Cash Collected) (2 Net Available D&M Fees (Actual Cash Collected) (2 Christensen Agreement: 52.8% Assessed Value (2 Christensen Agreement: 52.8%		, ,	Ş	74,300.00	
10         Net Available O&M Fees (Actual Cash Collected)         \$ 74,500.00           11         Tax Revenue: (O&M Mill Levy) (Cash Basis)         337.09           12         Christensen Agreement: 52.8% Assessed Value         \$ 357.09           13         Interest         34.95           14         Senior Exemption         138.63           15         Taxes         13,578.93           16         Taxes - Specific Ownership         1,537.40           17         Country Treasurer Fee         (408.40)           18         Net Tax Revenue (O&M Mill Levy)         \$ 15,288.60           19         Other Income: (Cash Basis)         \$ 15,288.60           20         Collection Fees         \$ 855.06           21         Interest Earned - General Fund         15.54           23         Transfer of Ownership Fees         15.54           24         Other Income         \$ 1,082.00           25         Firewise Grant - Road Maintenance         \$ 1,082.00           26         Total Other Income         \$ 15,000.00           28         WMT Trash Service Revenue (A)         \$ 15,000.00           28         Witter Grant - Road Maintenance         \$ 15,000.00           29         Less: Write-Off of Uncollectable Trash Fee				-	
11         Tax Revenue: (O&M Mill Levy) (Cash Basis)         \$ 357.00           12         Christensen Agreement: 52.8% Assessed Value         \$ 34.95           13         Interest         34.95           14         Senior Exemption         1.88.63           15         Taxes         13,578.93           16         Taxes - Specific Ownership         1,537.40           17         Country Treasurer Fee         (408.40)           18         Net Tax Revenue (O&M Mill Levy)         5 15,288.60           19         Other Income: (Cash Basis)         \$ 5.06           20         Collection Fees         \$ 85.06           21         I Finance charges         85.06           22         Interest Earned - General Fund         15.54           23         Transfer of Ownership Fees         150.00           24         Other Income         \$ 1,082.00           25         Firewise Grant - Road Maintenance         \$ 15,000.00           26         Total Other Income         \$ 15,000.00           27         WMT rash Service Revenue (A)         \$ 15,000.00           28         Less: Write-Off of Uncollectable Trash Fees         \$ 15,000.00           29         Less Winterest Coff of Uncollectable Trash Fees         \$ 1		, , ,	Ċ	74 500 00	
12         Christensen Agreement: 52.8% Assessed Value         3 37.09           13         Interest         34.95           14         Senior Exemption         18.86.3           15         Taxes         13,578.93           16         Taxes - Specific Ownership         1,537.40           17         Country Treasurer Fee         408.40           18         Net Tax Revenue (0&M Mill Levy)         5 15,288.60           19         Other Income: (Cash Basis)         5           20         Collection Fees         855.06           21         Finance charges         855.06           23         Transfer of Ownership Fees         150.00           24         Other Income         62.00           25         Firewise Grant - Road Maintenance         -           26         Total Other Income         \$ 15,000.00           27         WM Trash Service Revenue (A)         \$ 15,000.00           28         WINTrash Service Fees (Accrual)         \$ 15,000.00           29         Less: Write-Off of Incollectable Trash Fees         -           31         Net (Increase)/Decrease in Uncollected/Unavailable Revenue         \$ 15,000.00           32         Net Available WCA Trash Service Fees (Actual Cash Collected)         <		,	Ş	74,300.00	
13         Interest         34,95           14         Senior Exemption         188,63           15         Taxes         13,578,93           16         Taxes - Specific Ownership         1,537,40           17         Country Treasurer Fee         408,40           18         Net Tax Revenue (O&M Mill Levy)         5,528,60           19         Other Income: (Cash Basis)         Collection Fees         5           20         Collection Fees         85,06           21         Finance charges         85,06           22         Interest Earned - General Fund         15,04           23         Transfer of Ownership Fees         150,00           24         Other Income         62,00           25         Firewise Grant - Road Maintenance            26         Total Other Income         \$ 1,082,00           27         WM Trash Service Fees (Accrual)         \$ 15,000,00           28         WM Trash Service Fees (Accrual)         \$ 15,000,00           29         Less: Write-Off of Uncollectable Trash Fees         \$ 15,000,00           31         Total Revenues         \$ 15,000,00           32         Net Available WCA Trash Service Fees (Actual Cash Collected)         \$ 1,000,00			ć	257.00	
14         Senior Exemption         13.578.93           15         Taxes - Specific Ownership         13,578.93           17         Country Treasurer Fee         (408.40)           18         Net Tax Revenue (O&M Mill Levy)         5 15,288.60           19         Other Income: (Cash Basis)         5 5,288.60           21         Finance charges         855.06           21         Interest Earned - General Fund         155.4           23         Transfer of Ownership Fees         5 150.00           24         Other Income         6 2.00           25         Firewise Grant - Road Maintenance         9 1.082.60           27         WM Trash Service Revenue (A)         9 15,000.00           28         WMT Trash Service Fees (Actual)         9 15,000.00           29         Less: Write-Off of Uncollectable Trash Fees            21         Net (Increase)/Decrease in Uncollected/Unavailable Revenue            31         Taxaf Revenues         9 15,000.00           32         Texenditures         9 15,000.00           33         Total Cast Member Education & Meetings         9 1,100.00           40         Office Expenditures         9 2,500.00           40         Office Expenditure			Ş		
15         Taxes - Specific Ownership         1,537.40           16         Taxes - Specific Ownership         1,537.40           17         Country Treasurer Fee         408.40           18         Net Tax Revenue (O&M Mill Levy)         \$ 15,288.60           19         Other Income: (Cash Basis)         5           21         Finance charges         855.06           22         Interest Earned - General Fund         15.50           23         Transfer of Ownership Fees         62.00           24         Other Income         62.00           25         Firewise Grant - Road Maintenance            26         Total Other Income         5           27         WMT arsh Service Revenue (A)            28         WMT rash Service Fees (Accrual)         5           29         Less: Write-Off of Uncollectable Trash Fees            21         Net Available WCA Trash Service Fees (Actual Cash Collected)         5           33         Total Revenues         5         15,000.00           34         Pake Fluction Expenditures             35         Expenditures             40         Office Expenditures <td< td=""><td></td><td></td><td></td><td></td></td<>					
16         Taxes - Specific Ownership         4,08.40           17         Country Treasurer Fee         4,08.40           18         Net Tax Revenue (O&M Mill Levy)         \$ 15,288.60           19         Other Income: (Cash Basis)         Collection Fees         \$ 5.           21         Initial Cash Basis         85.06           21         Initial Finance charges         85.06           22         Interest Earned - General Fund         15.54           23         Transfer of Ownership Fees         62.00           24         Other Income         62.00           25         Firewise Grant - Road Maintenance         \$ 1,082.60           27         WM Trash Service Revenue (A)         \$ 15,000.00           28         Less: Write-Off of Uncollectable Trash Fees         \$ 15,000.00           29         Less: Write-Off of Uncollectable Trash Fees         \$ 15,000.00           31         Net (Increase)/Decrease in Uncollected/Unavailable Revenue         \$ 15,000.00           32         Net Available WCA Trash Service Fees (Actual Cash Collected)         \$ 15,000.00           33         Total Revenue         \$ 15,000.00           34         Total Revenue         \$ 1,100.00           35         Election Expenditures         \$ 2,500.00 </td <td></td> <td>The second secon</td> <td></td> <td></td>		The second secon			
17         Country Treasurer Fee         (408.40)           18         Net Tax Revenue (O&M Mill Levy)         \$ 15,288.60           19         Other Income: (Cash Basis)         \$ 5,288.60           21         Finance charges         855.06           22         Interest Earned - General Fund         15.50           23         Transfer of Ownership Fees         15.00           24         Other Income         62.00           25         Firewise Grant - Road Maintenance         \$ 1,082.60           26         Total Other Income         \$ 15,000.00           27         WM Trash Service Revenue (A)         \$ 15,000.00           28         WM Trash Service Revenue (A)         \$ 15,000.00           29         Less: Write-Off of Uncollectable Trash Fees         \$ 15,000.00           31         Net (Increase)/Decrease in Uncollected/Unavailable Revenue         \$ 15,000.00           32         Total Available WCA Trash Service Fees (Actual Cash Collected)         \$ 15,000.00           33         Total Revenues         \$ 1,100.00           34         Pademistration         \$ 2,500.00           35         Election Expenditures         \$ 1,000.00           36         Election Expenditures         \$ 2,500.00           40 <td></td> <td></td> <td></td> <td>-</td>				-	
18         Net Tax Revenue (O&M Mill Levy)         \$ 15,288.60           19         Other Income: (Cash Basis)           20         Collection Fees         855.06           21         Finance charges         855.06           22         Interest Earned - General Fund         15.54           23         Transfer of Ownership Fees         62.00           24         Other Income         62.00           25         Firewise Grant - Road Maintenance         -           26         Total Other Income         \$ 1,082.60           27         WM Trash Service Revenue (A)         \$ 15,000.00           29         Less: Write-Off of Uncollectable Trash Fees         -           31         Net (Increase)/Decrease in Uncollected/Unavailable Revenue         \$ 15,000.00           32         Net Available WCA Trash Service Fees (Actual Cash Collected)         \$ 15,000.00           33         Total Revenues         \$ 11,000.00           34         ***         ***           34         ***         ***           35         Psenditures         \$ 11,000.00           36         Election Expenditures         \$ 2,500.00           37         Board Member Education & Meetings         \$ 1,000.00           40 <td></td> <td>·</td> <td></td> <td></td>		·			
19         Other Income: (Cash Basis)           20         Collection Fees         \$           21         Finance charges         855.06           22         Interest Earned - General Fund         15.54           23         Transfer of Ownership Fees         150.00           24         Other Income         6.20           25         Firewise Grant - Road Maintenance         \$           26         Total Other Income         \$           27         WM Trash Service Revenue (A)         \$           28         WM Trash Service Revenue (A)         \$           29         Less: Write-Off of Uncollectable Trash Fees         -           31         Net (Increase)/Decrease in Uncollected/Unavailable Revenue         -           32         Net Available WCA Trash Service Fees (Actual Cash Collected)         \$         15,000.00           33         Total Road Member Education & Meetings         \$         1,100.00           34         Election Expenditures         -         -           35         Election Expenditures         2,500.00           40         Office Expenditures         \$         1,000.00           41         Other - Organization Exp., etc         \$         2,500.00           42 <td></td> <td>•</td> <td></td> <td></td>		•			
20         Collection Fees         855.06           21         Finance charges         855.06           22         Interest Earned - General Fund         1.55.4           23         Transfer of Ownership Fees         150.00           24         Other Income         62.00           25         Firewise Grant - Road Maintenance         -           26         Total Other Income         \$ 1,082.60           27         WM Trash Service Revenue (A)         -           28         WM Trash Service Revenue (A)         -           29         Less: Write-Off of Uncollectable Trash Fees         -           31         Net (Increase)/Decrease in Uncollected/Unavailable Revenue         -           32         Net Available WCA Trash Service Fees (Actual Cash Collected)         \$ 15,000.00           33         Total Revenues         \$ 15,000.00           34         Administration:         -           37         Board Member Education & Meetings         \$ 1,100.00           36         Election Expenditures         \$ 2,500.00           37         Insurance         2,500.00           38         Election Expenditures         \$ 2,500.00           40         Office Expenditures         \$ 7,100.00 <t< td=""><td></td><td>` ''</td><td>\$</td><td>15,288.60</td></t<>		` ''	\$	15,288.60	
21         Finance charges         855.06           22         Interest Earned - General Fund         15.54           23         Transfer of Ownership Fees         150.00           24         Other Income         62.00           25         Firewise Grant - Road Maintenance         -           26         Total Other Income         \$ 1,082.60           27         WM Trash Service Revenue (A)         \$ 15,000.00           28         WM Trash Service Fees (Accrual)         \$ 15,000.00           29         Less: Write-Off of Uncollectable Trash Fees         -           31         Net (Increase)/Decrease in Uncollected/Unavailable Revenue         -           32         Net Available WCA Trash Service Fees (Actual Cash Collected)         \$ 15,000.00           33         Total Revenues         \$ 15,000.00           34         Expenditures         \$ 15,000.00           35         Expenditures         \$ 1,100.00           36         Election Expenditures         \$ 1,100.00           37         Board Member Education & Meetings         \$ 1,100.00           38         Election Expenditures         \$ 2,500.00           40         Office Expenditures         \$ 2,500.00           41         Other - Organization Exp.,		,			
22         Interest Earned - General Fund         15.00           23         Transfer of Ownership Fees         150.00           24         Other Income         6.200           25         Firewise Grant - Road Maintenance            26         Total Other Income         \$           27         WM Trash Service Revenue (A)         \$           28         WM Trash Service Fees (Accrual)         \$           29         Less: Write-Off of Uncollectable Trash Fees            31         Net (Increase)/Decrease in Uncollected/Unavailable Revenue            32         Net Available WCA Trash Service Fees (Actual Cash Collected)         \$           32         Net Available WCA Trash Service Fees (Actual Cash Collected)         \$           34         Total Revenues            35         Expenditures            36         Administration            37         Board Member Education & Meetings         \$           38         Election Expenditures            40         Office Expenditures            41         Other - Organization Exp., etc            42         Professional Fees (Legal, Accounting			\$	-	
23         Transfer of Ownership Fees         150.00           24         Other Income         62.00           25         Firewise Grant - Road Maintenance         -           26         Total Other Income         \$ 1,882.60           27         WM Trash Service Revenue (A)         -           28         WM Trash Service Fees (Accrual)         \$ 15,000.00           29         Less: Write-Off of Uncollectable Trash Fees         -           31         Net (Increase)/Decrease in Uncollected/Unavailable Revenue         -           32         Net Available WCA Trash Service Fees (Actual Cash Collected)         \$ 15,000.00           33         Total Revenues         \$ 15,000.00           34         Sependitures         \$ 11,000.00           34         Sependitures         \$ 1,100.00           35         Election Expenditures         \$ 2,500.00           36         Election Expenditures         \$ 1,000.00           41         Other-Organization Exp. etc         \$ 2,500.00           42         Professional Fees (Legal, Accounting, Other)         \$ 2,500.00           43         Total Administration Expenditures         \$ 15,000.00           45         Road Maintenance & Snow Removal Expenditures         \$ 57,100.00		3			
24         Other Income         62.00           25         Firewise Grant - Road Maintenance         -           26         Total Other Income         \$ 1,082.60           27         WM Trash Service Revenue (A)         \$ 15,000.00           28         WM Trash Service Fees (Accrual)         \$ 15,000.00           29         Less: Write-Off of Uncollectable Trash Fees         -           31         Net (Increase)/Decrease in Uncollected//Unavailable Revenue         -           32         Net Available WCA Trash Service Fees (Actual Cash Collected)         \$ 15,000.00           33         Total Revenues         \$ 15,000.00           34         Administration:         * 1,100.00           35         Expenditures         \$ 2,500.00           40         Office Expenditures         \$ 1,000.00           41         Other-Organization Exp., etc         \$ 2,500.00           42         Professional Fees (Legal, Accounting, Other)         \$ 2,500.00           43         Total Administration Expenditures         \$ 15,000.00           44         Road Maintenance & Snow Removal Operations:         \$ 15,000.00           45         Road Maintenance & Snow Removal Expenditures         \$ 50,000.00           46         Snow Removal         \$ 50,000.00					
25         Firewise Grant - Road Maintenance         -           26         Total Other Income         \$ 1,082.60           27         WM Trash Service Revenue (A)           28         WM Trash Service Fees (Accrual)         \$ 15,000.00           29         Less: Write-Off of Uncollectable Trash Fees         -           31         Net (Increase)/Decrease in Uncollected/Unavailable Revenue         -           32         Net Available WCA Trash Service Fees (Actual Cash Collected)         \$ 15,000.00           33         Total Revenues         \$ 15,000.00           34         Administration:         -           37         Board Member Education & Meetings         \$ 1,100.00           38         Election Expenditures         -           39         Insurance         2,500.00           40         Office Expenditures         1,000.00           41         Other-Organization Exp. etc         -           42         Professional Fees (Legal, Accounting, Other)         \$ 2,500.00           43         Total Administration Expenditures         \$ 7,100.00           44         Road Maintenance & Snow Removal Expenditures         \$ 50,000.00           45         Road Maintenance & Snow Removal Expenditures         \$ 50,000.00		·			
26         Total Other Income         \$ 1,082.60           27         WM Trash Service Revenue (A)         \$ 15,000.00           28         WM Trash Service Fees (Accrual)         \$ 15,000.00           29         Less: Write-Off of Uncollectable Trash Fees         -           31         Net (Increase)/Decrease in Uncollected/Unavailable Revenue         -           32         Net Available WCA Trash Service Fees (Actual Cash Collected)         \$ 15,000.00           33         Total Revenues         \$ 15,000.00           34         Sependitures         \$ 115,871.20           34         Sependitures         \$ 1,100.00           36         Administration:         \$ 1,100.00           38         Election Expenditures         \$ 2,500.00           40         Office Expenditures         \$ 1,000.00           41         Other - Organization Exp., etc         -           42         Professional Fees (Legal, Accounting, Other)         \$ 2,500.00           43         Total Administration Expenditures         \$ 15,000.00           44         Road Maintenance & Snow Removal Operations:         \$ 15,000.00           45         Road Maintenance & Snow Removal Expenditures         \$ 50,000.00           47         Total Road Maintenance & Snow Removal Expenditures<				62.00	
27         WM Trash Service Revenue (A)           28         WM Trash Service Fees (Accrual)         \$ 15,000.00           29         Less: Write-Off of Uncollectable Trash Fees         -           31         Net (Increase)/Decrease in Uncollected/Unavailable Revenue         -           32         Net Available WCA Trash Service Fees (Actual Cash Collected)         \$ 15,000.00           33         Total Revenues         \$ 115,871.20           34         Stependitures         \$ 1,100.00           36         Administration:         -           37         Board Member Education & Meetings         \$ 1,100.00           40         Office Expenditures         -           39         Insurance         2,500.00           40         Office Expenditures         1,000.00           41         Other - Organization Exp., etc         -           42         Professional Fees (Legal, Accounting, Other)         \$ 2,500.00           43         Total Administration Expenditures         \$ 15,000.00           44         Road Maintenance & Snow Removal Operations:         \$ 15,000.00           45         Road Maintenance & Snow Removal Expenditures         \$ 50,000.00           47         Total Road Maintenance & Snow Removal Expenditures         \$ 57,100.00 <td>25</td> <td>Firewise Grant - Road Maintenance</td> <td></td> <td>-</td>	25	Firewise Grant - Road Maintenance		-	
28         WM Trash Service Fees (Accrual)         \$ 15,000.00           29         Less: Write-Off of Uncollectable Trash Fees         -           31         Net (Increase)/Decrease in Uncollected/Unavailable Revenue         -           32         Net Available WCA Trash Service Fees (Actual Cash Collected)         \$ 15,000.00           33         Total Revenues         \$ 115,871.20           34         ***           35         Expenditures:         ***           36         Administration:         ***           37         Board Member Education & Meetings         \$ 1,100.00           38         Election Expenditures         2,500.00           40         Office Expenditures         1,000.00           41         Other - Organization Exp., etc         2           42         Professional Fees (Legal, Accounting, Other)         \$ 2,500.00           43         Total Administration Expenditures         \$ 15,000.00           44         Road Maintenance         \$ 15,000.00           45         Road Maintenance         \$ 15,000.00           46         Snow Removal         \$ 5,000.00           47         Total Road Maintenance & Snow Removal Expenditures         \$ 50,000.00           48         Total Expenditures	26		\$	1,082.60	
29         Less: Write-Off of Uncollectable Trash Fees         -           31         Net (Increase)/Decrease in Uncollected/Unavailable Revenue         -           32         Net Available WCA Trash Service Fees (Actual Cash Collected)         \$ 15,000.00           33         Total Revenues         \$ 115,871.20           34         ****         ****           35         Expenditures         ****           36         Administration:         ****           37         Board Member Education & Meetings         \$ 1,100.00           38         Election Expenditures         2,500.00           40         Office Expenditures         1,000.00           41         Other - Organization Exp., etc         -           42         Professional Fees (Legal, Accounting, Other)         \$ 2,500.00           43         Total Administration Expenditures         \$ 7,100.00           44         Road Maintenance & Snow Removal Operations:         \$ 15,000.00           45         Road Maintenance & Snow Removal Expenditures         \$ 50,000.00           46         Snow Removal         \$ 50,000.00           47         Total Road Maintenance & Snow Removal Expenditures         \$ 57,100.00           49         Trash Service - Dumpster Service Expense (A)         \$ 1	27	WM Trash Service Revenue (A)			
Net (Increase)/Decrease in Uncollected/Unavailable Revenue   15,000.00     37	28	WM Trash Service Fees (Accrual)	\$	15,000.00	
32         Net Available WCA Trash Service Fees (Actual Cash Collected)         \$ 15,000.00           33         Total Revenues         \$ 115,871.20           34         34           35         Expenditures:         \$ 1,100.00           36         Administration:         \$ 1,100.00           37         Board Member Education & Meetings         \$ 1,100.00           38         Election Expenditures         2,500.00           40         Office Expenditures         1,000.00           41         Other - Organization Exp., etc         -           42         Professional Fees (Legal, Accounting, Other)         \$ 2,500.00           43         Total Administration Expenditures         \$ 7,100.00           44         Road Maintenance & Snow Removal Operations:         \$ 15,000.00           45         Road Maintenance & Snow Removal Expenditures         \$ 15,000.00           46         Snow Removal         \$ 50,000.00           48         Total Road Maintenance & Snow Removal Expenditures         \$ 50,000.00           48         Total Administration & Maintenance Expenditures         \$ 57,100.00           49         Trash Service - Dumpster Service Expense (A)         \$ 15,000.00           50         Total Expenditures         \$ 72,100.00	29	Less: Write-Off of Uncollectable Trash Fees		-	
33 Total Revenues         \$ 115,871.20           34	31	Net (Increase)/Decrease in Uncollected/Unavailable Revenue		-	
33 Total Revenues         \$ 115,871.20           34	32	Net Available WCA Trash Service Fees (Actual Cash Collected)	\$	15,000.00	
S Expenditures:           36 Administration:           37 Board Member Education & Meetings         \$ 1,100.00           38 Election Expenditures         -           39 Insurance         2,500.00           40 Office Expenditures         1,000.00           41 Other - Organization Exp., etc         -           42 Professional Fees (Legal, Accounting, Other)         \$ 2,500.00           43 Total Administration Expenditures         \$ 7,100.00           44 Road Maintenance & Snow Removal Operations:         *           45 Road Maintenance         \$ 15,000.00           46 Snow Removal         35,000.00           47 Total Road Maintenance & Snow Removal Expenditures         \$ 50,000.00           48 Total Administration & Maintenance Expenditures         \$ 57,100.00           49 Trash Service - Dumpster Service Expense (A)         \$ 15,000.00           50 Total Expenditures         \$ 72,100.00           51 Excess Revenues Over Expenditures before Allocations         \$ 43,771.20           52 Allocation to Funds:         \$ 30,000.00           54 Debt Service Fund         -           5 Conservation Trust Fund         -           5 Emergency Fund         362.00           57 Total Fund Allocations         \$ 30,362.00	33	Total Revenues	\$	115,871.20	
36 Administration:         37 Board Member Education & Meetings         \$ 1,100.00           38 Election Expenditures         -           39 Insurance         2,500.00           40 Office Expenditures         1,000.00           41 Other - Organization Exp., etc         -           42 Professional Fees (Legal, Accounting, Other)         \$ 2,500.00           43 Total Administration Expenditures         \$ 7,100.00           44 Road Maintenance & Snow Removal Operations:         * 15,000.00           45 Road Maintenance         \$ 15,000.00           46 Snow Removal         35,000.00           47 Total Road Maintenance & Snow Removal Expenditures         \$ 50,000.00           48 Total Administration & Maintenance Expenditures         \$ 57,100.00           49 Trash Service - Dumpster Service Expense (A)         \$ 15,000.00           50 Total Expenditures         \$ 72,100.00           51 Excess Revenues Over Expenditures before Allocations         \$ 72,100.00           52 Allocation to Funds:         \$ 72,100.00           53 Capital Improvement Fund         \$ 30,000.00           54 Debt Service Fund         -           55 Conservation Trust Fund         -           56 Emergency Fund         362.00           57 Total Fund Allocations         \$ 30,362.00	34			_	
37         Board Member Education & Meetings         \$ 1,100.00           38         Election Expenditures         -           39         Insurance         2,500.00           40         Office Expenditures         1,000.00           41         Other - Organization Exp., etc         -           42         Professional Fees (Legal, Accounting, Other)         \$ 2,500.00           43         Total Administration Expenditures         \$ 7,100.00           44         Road Maintenance & Snow Removal Operations:         *           45         Road Maintenance         \$ 15,000.00           46         Snow Removal         35,000.00           47         Total Road Maintenance & Snow Removal Expenditures         \$ 50,000.00           48         Total Road Maintenance Expenditures         \$ 57,100.00           49         Trash Service - Dumpster Service Expense (A)         \$ 15,000.00           50         Total Expenditures         \$ 72,100.00           51         Excess Revenues Over Expenditures before Allocations         \$ 43,771.20           52         Allocation to Funds:         \$ 30,000.00           54         Debt Service Fund         -           55         Conservation Trust Fund         362.00           57	35	Expenditures:			
38 Election Expenditures         -           39 Insurance         2,500.00           40 Office Expenditures         1,000.00           41 Other - Organization Exp., etc         -           42 Professional Fees (Legal, Accounting, Other)         \$ 2,500.00           43 Total Administration Expenditures         \$ 7,100.00           44 Road Maintenance & Snow Removal Operations:         *           45 Road Maintenance         \$ 15,000.00           46 Snow Removal         35,000.00           47 Total Road Maintenance & Snow Removal Expenditures         \$ 50,000.00           48 Total Administration & Maintenance Expenditures         \$ 57,100.00           49 Trash Service - Dumpster Service Expense (A)         \$ 15,000.00           50 Total Expenditures         \$ 72,100.00           51 Excess Revenues Over Expenditures before Allocations         \$ 43,771.20           52 Allocation to Funds:         \$ 72,100.00           54 Debt Service Fund         -           55 Conservation Trust Fund         -           56 Emergency Fund         362.00           57 Total Fund Allocations         \$ 30,362.00	36	Administration:			
39 Insurance         2,500.00           40 Office Expenditures         1,000.00           41 Other - Organization Exp., etc         -           42 Professional Fees (Legal, Accounting, Other)         \$ 2,500.00           43 Total Administration Expenditures         \$ 7,100.00           44 Road Maintenance & Snow Removal Operations:         * 15,000.00           45 Road Maintenance         \$ 15,000.00           46 Snow Removal         35,000.00           47 Total Road Maintenance & Snow Removal Expenditures         \$ 50,000.00           48 Total Administration & Maintenance Expenditures         \$ 57,100.00           49 Trash Service - Dumpster Service Expense (A)         \$ 15,000.00           50 Total Expenditures         \$ 72,100.00           51 Excess Revenues Over Expenditures before Allocations         \$ 43,771.20           52 Allocation to Funds:         \$ 30,000.00           54 Debt Service Fund         -           55 Conservation Trust Fund         -           56 Emergency Fund         362.00           57 Total Fund Allocations         \$ 30,362.00	37	Board Member Education & Meetings	\$	1,100.00	
40 Office Expenditures       1,000.00         41 Other - Organization Exp., etc       -         42 Professional Fees (Legal, Accounting, Other)       \$ 2,500.00         43 Total Administration Expenditures       \$ 7,100.00         44 Road Maintenance & Snow Removal Operations:       ***         45 Road Maintenance       \$ 15,000.00         46 Snow Removal       35,000.00         47 Total Road Maintenance & Snow Removal Expenditures       \$ 50,000.00         48 Total Administration & Maintenance Expenditures       \$ 57,100.00         49 Trash Service - Dumpster Service Expense (A)       \$ 15,000.00         50 Total Expenditures       \$ 72,100.00         51 Excess Revenues Over Expenditures before Allocations       \$ 43,771.20         52 Allocation to Funds:       \$ 30,000.00         54 Debt Service Fund       -         55 Conservation Trust Fund       -         56 Emergency Fund       362.00         57 Total Fund Allocations       \$ 30,362.00	38	Election Expenditures		-	
41         Other - Organization Exp., etc         -           42         Professional Fees (Legal, Accounting, Other)         \$ 2,500.00           43         Total Administration Expenditures         \$ 7,100.00           44         Road Maintenance & Snow Removal Operations:         * 15,000.00           45         Road Maintenance         \$ 15,000.00           46         Snow Removal         35,000.00           47         Total Road Maintenance & Snow Removal Expenditures         \$ 50,000.00           48         Total Administration & Maintenance Expenditures         \$ 57,100.00           49         Trash Service - Dumpster Service Expense (A)         \$ 15,000.00           50         Total Expenditures         \$ 72,100.00           51         Excess Revenues Over Expenditures before Allocations         \$ 43,771.20           52         Allocation to Funds:         \$ 30,000.00           54         Debt Service Fund         -           55         Conservation Trust Fund         -           56         Emergency Fund         362.00           57         Total Fund Allocations         \$ 30,362.00	39	Insurance		2,500.00	
42         Professional Fees (Legal, Accounting, Other)         \$ 2,500.00           43         Total Administration Expenditures         \$ 7,100.00           44         Road Maintenance & Snow Removal Operations:         \$ 15,000.00           45         Road Maintenance         \$ 15,000.00           46         Snow Removal         35,000.00           47         Total Road Maintenance & Snow Removal Expenditures         \$ 50,000.00           48         Total Administration & Maintenance Expenditures         \$ 57,100.00           49         Trash Service - Dumpster Service Expense (A)         \$ 15,000.00           50         Total Expenditures         \$ 72,100.00           51         Excess Revenues Over Expenditures before Allocations         \$ 43,771.20           52         Allocation to Funds:         \$ 30,000.00           54         Debt Service Fund         -           55         Conservation Trust Fund         -           56         Emergency Fund         362.00           57         Total Fund Allocations         \$ 30,362.00	40	Office Expenditures		1,000.00	
42         Professional Fees (Legal, Accounting, Other)         \$ 2,500.00           43         Total Administration Expenditures         \$ 7,100.00           44         Road Maintenance & Snow Removal Operations:         \$ 15,000.00           45         Road Maintenance         \$ 15,000.00           46         Snow Removal         35,000.00           47         Total Road Maintenance & Snow Removal Expenditures         \$ 50,000.00           48         Total Administration & Maintenance Expenditures         \$ 57,100.00           49         Trash Service - Dumpster Service Expense (A)         \$ 15,000.00           50         Total Expenditures         \$ 72,100.00           51         Excess Revenues Over Expenditures before Allocations         \$ 43,771.20           52         Allocation to Funds:         \$ 30,000.00           54         Debt Service Fund         -           55         Conservation Trust Fund         -           56         Emergency Fund         362.00           57         Total Fund Allocations         \$ 30,362.00	41	Other - Organization Exp., etc		-	
43         Total Administration Expenditures         \$ 7,100.00           44         Road Maintenance & Snow Removal Operations:         \$ 15,000.00           45         Road Maintenance         \$ 15,000.00           46         Snow Removal         35,000.00           47         Total Road Maintenance & Snow Removal Expenditures         \$ 50,000.00           48         Total Administration & Maintenance Expenditures         \$ 57,100.00           49         Trash Service - Dumpster Service Expense (A)         \$ 15,000.00           50         Total Expenditures         \$ 72,100.00           51         Excess Revenues Over Expenditures before Allocations         \$ 43,771.20           52         Allocation to Funds:         \$ 30,000.00           54         Debt Service Fund         -           55         Conservation Trust Fund         -           56         Emergency Fund         362.00           57         Total Fund Allocations         \$ 30,362.00	42		\$	2,500.00	
44       Road Maintenance & Snow Removal Operations:         45       Road Maintenance       \$ 15,000.00         46       Snow Removal       35,000.00         47       Total Road Maintenance & Snow Removal Expenditures       \$ 50,000.00         48       Total Administration & Maintenance Expenditures       \$ 57,100.00         49       Trash Service - Dumpster Service Expense (A)       \$ 15,000.00         50       Total Expenditures       \$ 72,100.00         51       Excess Revenues Over Expenditures before Allocations       \$ 43,771.20         52       Allocation to Funds:       \$ 30,000.00         54       Debt Service Fund          55       Conservation Trust Fund          55       Conservation Trust Fund       362.00         56       Emergency Fund       362.00         57       Total Fund Allocations       \$ 30,362.00	43	Total Administration Expenditures	\$		
45       Road Maintenance       \$ 15,000.00         46       Snow Removal       35,000.00         47       Total Road Maintenance & Snow Removal Expenditures       \$ 50,000.00         48       Total Administration & Maintenance Expenditures       \$ 57,100.00         49       Trash Service - Dumpster Service Expense (A)       \$ 15,000.00         50       Total Expenditures       \$ 72,100.00         51       Excess Revenues Over Expenditures before Allocations       \$ 43,771.20         52       Allocation to Funds:       \$ 30,000.00         54       Debt Service Fund       -         55       Conservation Trust Fund       -         55       Conservation Trust Fund       362.00         56       Emergency Fund       30,362.00         57       Total Fund Allocations       \$ 30,362.00		·		,	
46         Snow Removal         35,000.00           47         Total Road Maintenance & Snow Removal Expenditures         \$ 50,000.00           48         Total Administration & Maintenance Expenditures         \$ 57,100.00           49         Trash Service - Dumpster Service Expense (A)         \$ 15,000.00           50         Total Expenditures         \$ 72,100.00           51         Excess Revenues Over Expenditures before Allocations         \$ 43,771.20           52         Allocation to Funds:         \$ 30,000.00           54         Debt Service Fund         -           55         Conservation Trust Fund         -           55         Conservation Trust Fund         362.00           56         Emergency Fund         362.00           57         Total Fund Allocations         \$ 30,362.00		•	Ś	15.000.00	
47         Total Road Maintenance & Snow Removal Expenditures         \$ 50,000.00           48         Total Administration & Maintenance Expenditures         \$ 57,100.00           49         Trash Service - Dumpster Service Expense (A)         \$ 15,000.00           50         Total Expenditures         \$ 72,100.00           51         Excess Revenues Over Expenditures before Allocations         \$ 43,771.20           52         Allocation to Funds:         \$ 30,000.00           54         Debt Service Fund         -           55         Conservation Trust Fund         -           56         Emergency Fund         362.00           57         Total Fund Allocations         \$ 30,362.00			*		
50 Total Expenditures         \$ 72,100.00           51 Excess Revenues Over Expenditures before Allocations         \$ 43,771.20           52 Allocation to Funds:         \$ 30,000.00           53 Capital Improvement Fund         \$ 30,000.00           54 Debt Service Fund         -           55 Conservation Trust Fund         -           56 Emergency Fund         362.00           57 Total Fund Allocations         \$ 30,362.00			Ś		
50 Total Expenditures         \$ 72,100.00           51 Excess Revenues Over Expenditures before Allocations         \$ 43,771.20           52 Allocation to Funds:         \$ 30,000.00           53 Capital Improvement Fund         \$ 30,000.00           54 Debt Service Fund         -           55 Conservation Trust Fund         -           56 Emergency Fund         362.00           57 Total Fund Allocations         \$ 30,362.00		•	\$		
50 Total Expenditures         \$ 72,100.00           51 Excess Revenues Over Expenditures before Allocations         \$ 43,771.20           52 Allocation to Funds:         \$ 30,000.00           53 Capital Improvement Fund         \$ 30,000.00           54 Debt Service Fund         -           55 Conservation Trust Fund         -           56 Emergency Fund         362.00           57 Total Fund Allocations         \$ 30,362.00		•	\$		
51 Excess Revenues Over Expenditures before Allocations       \$ 43,771.20         52 Allocation to Funds:       \$ 30,000.00         53 Capital Improvement Fund       \$ 30,000.00         54 Debt Service Fund       -         55 Conservation Trust Fund       -         56 Emergency Fund       362.00         57 Total Fund Allocations       \$ 30,362.00			Ġ		
52       Allocation to Funds:         53       Capital Improvement Fund       \$ 30,000.00         54       Debt Service Fund       -         55       Conservation Trust Fund       -         56       Emergency Fund       362.00         57       Total Fund Allocations       \$ 30,362.00		•			
53         Capital Improvement Fund         \$ 30,000.00           54         Debt Service Fund         -           55         Conservation Trust Fund         -           56         Emergency Fund         362.00           57         Total Fund Allocations         \$ 30,362.00		-	*	45,772.20	
54         Debt Service Fund         -           55         Conservation Trust Fund         -           56         Emergency Fund         362.00           57         Total Fund Allocations         \$ 30,362.00			¢	30 000 00	
55         Conservation Trust Fund         -           56         Emergency Fund         362.00           57         Total Fund Allocations         \$ 30,362.00		·	Y	-	
56         Emergency Fund         362.00           57         Total Fund Allocations         \$ 30,362.00				-	
57 Total Fund Allocations \$ 30,362.00				262.00	
57 Ideal Fund Allocations \$ 30,362.00  58 Excess Revenues Over Expenditures after Allocations \$ 13,409.20  59 General Fund Reserves Budgeted in Current Year \$ 10,000.00  60 Cumulative Impact of Accounting Adjustments \$ - 0.336 FE		· .			
50 Excess Revenues Over Expenditures after Allocations \$ 13,409.20 \$ 10,000.00			\$		
60 Cumulative Impact of Accounting Adjustments \$ 10,000.00  61 Ending Fund Palance \$ -		•	\$		
ou cumulative impact of Accounting Adjustments \$ -			\$ ^	10,000.00	
			\$		
5 92,536.55	υl	Ending Fund Balance	<u> </u>	92,336.55	

## CAPITAL IMPROVEMENT, DEBT SERVICE, CTF and EMERGENCY FUNDS

	Modified Accural Basis of Accounting		BUDGET 2023	
	CAPITAL IMPROVEMENT FUND Beginning Fund Balance	\$	34,100.07	
	Revenues:	ş	34,100.07	
4	Reserves Appropriated for Use in Budget Year	\$	-	
5	Revenue from General Obligation Bond (GOB)		-	
6 7			30,000.00	
	Total Revenues	\$	30,000.00	
	Expenditures:	<del></del>		
10		\$	-	
11			30,000.00	
	Total Expenditures Excess Revenues Over Expenditures	\$	30,000.00	
14	Capital Improvement Fund Reserves used in Current Year	<b>\$</b> \$		
15	Cumulative Impact of Accounting Adjustments	\$	_	
16	Ending Fund Balance	\$	34,100.07	
17				
	DEBT SERVICE FUND			
	Beginning Fund Balance	\$	-	
20	Revenues: Reserves Appropriated for Use in Budget Year	\$	_	
22		Ÿ		
23	Tax Revenue: (Debt Service Mill Levy) (Cash Basis)			
24	Christensen Agreement: 52.8% Levy Fee	\$	-	
25	Interest	\$	-	
26	Senior Exemption	\$	-	
27 28		\$ \$	-	
29	Taxes - Specific Ownership County Treasurer Fee	\$	-	
30	Allocation from General Fund	7	_	
31	Total Revenues	\$	-	
32	Expenditures:		_	
33	Debt Service (GOB repayment):			
34 35	Principal Interest:	\$	-	
36	Prior Year Interest Paid in Current Year	\$	_	
37	Current Year Interest Expense Paid	7	_	
	Total Expenditures	\$	-	
39	Excess Revenues Over Expenditures	\$	-	
40			-	
41	Cumulative Impact of Accounting Adjustments  Ending Fund Balance			
42	chang runa balance	\$		
	CONSERVATION TRUST FUND			
	Beginning Fund Balance	\$	12,722.48	
46	Revenues:			
47		\$	-	
48		\$	1,163.86	
49 50	Interest Income Allocation from General Fund		55.80	
	Total Revenues	\$	1,219.66	
	Expenditures:	<u> </u>	2,213.00	
53	Parks & Recreation			
54				
	Total Expenditures	\$	<del>-</del>	
56 57	Excess Revenues Over Expenditures  CTF Fund Reserves Budgeted in Current Year	\$	1,219.66	
58	<del>-</del>		_	
	Ending Fund Balance	\$	13,942.14	
60				
61	EMERGENCY FUND			
	Beginning Fund Balance	\$	4,645.00	
63			362.00	
64 65	Cumulative Impact of Accounting Adjustments  Ending Fund Balance	\$	5,007.00	
55	•		5,307.00	

### Aspen Trails Metropolitan District FUND BALANCES DRAFT

#### **1 ENDING FUND BALANCES**

#### 2 Modified Accural Basis of Accounting

3	BUDGET	
4 FUND NAME	2023	
5		_
6 General Fund	\$	92,336.55
7		
8 Capital Improvement Fund		34,100.07
9		
10 Debt Service Fund		0.00
11		
12 Conservation Trust Fund		13,942.14
13		
14 Emergency Fund		5,007.00
15		
16 Cummulative Rounding		-
17		
18 Total Fund Balance	\$	145,385.76