

| | September 30 2020 ACTUAL | September 30 2020 BUDGET | VARIANCE |
|--|--------------------------------|--------------------------------|----------------|
| Wheatland County | | | |
| Unaudited Statement of Operations | | | |
| As of September 30, 2020 | | | |
| Revenue | | | |
| Net property taxes | -29,312,817 | -29,574,526 | 261,709 |
| User fees and sales of goods | -1,420,712 | -1,680,963 | 260,251 |
| Investment income | -907,391 | -703,939 | -203,453 |
| Government transfers for operating | -193,321 | -413,692 | 220,371 |
| Licenses and permits | -209,780 | -312,375 | 102,595 |
| Penalties and cost of taxes | -400,866 | -127,814 | -273,050 |
| Development levies | -18,472 | -75,000 | 56,527 |
| Rentals | -31,727 | -33,630 | 1,903 |
| Other | -164,688 | 61,189 | -225,877 |
| Total operating revenue | -32,659,774 | -32,860,750 | 200,976 |

Expenses

| | | | |
|---------------------------------------|-------------------|-------------------|-------------------|
| Legislative | 302,311 | 470,791 | -168,480 |
| Administration | 4,016,648 | 4,732,172 | -715,523 |
| Bylaw enforcement, fire, and disaster | 1,461,732 | 1,870,994 | -409,260 |
| Roads, streets, walks and lighting | 18,902,126 | 20,747,747 | -1,845,626 |
| Water supply and distribution | 1,155,208 | 1,167,032 | -11,822 |
| Wastewater treatment and disposal | 296,531 | 497,408 | -200,877 |
| Waste management | 1,553,536 | 1,268,168 | 285,369 |
| Recreation and culture | 635,932 | 766,948 | -131,017 |
| Subdivision land and development | 860,743 | 1,501,469 | -640,726 |
| Economic and agricultural development | 927,963 | 1,125,429 | -197,468 |
| Public health and welfare services | 90,093 | 107,238 | -17,145 |
| Total operating expenses | 30,202,823 | 34,255,396 | -4,052,575 |

Notes:

Transfers to/from reserves removed to reflect more accurate picture of financials

Amortization (non-cash expense) included in expenses = \$12,547,784