

Apr 30, 2015
2015 Balance Sheets

Montezuma County, Colorado
Balance Sheet
Governmental and Enterprise Funds
(Unaudited)

	General Fund	Road & Bridge	Public Health	Admin Fund	Landfill (Enterprise)	Totals
Assets						
Cash	16,326,747.57	9,772,982.80	303,483.77	3,880,906.38	415,994.42	30,700,114.94
Property taxes receivable	6,254,734.00					6,254,734.00
Other receivables	7,150.00	142,978.00				150,128.00
Due from other funds				48,884.00		48,884.00
Due from state/other govt			(32,658.10)			(32,658.10)
Inventory		50,000.00				50,000.00
Capital Assets					4,232,679.00	4,232,679.00
Accum Depreciation					(2,286,949.00)	(2,286,949.00)
Total Assets	22,588,631.57	9,965,960.80	270,825.67	3,929,790.38	2,361,724.42	39,116,932.84
Liabilities						
Accounts payable	337,390.66	288,266.59	52,759.82	55,328.58	23,438.90	757,184.55
Warrents Payable	22,529.01	10,387.72			326.80	33,243.53
Deferred Revenue	6,254,734.00					6,254,734.00
Due to other Funds					48,884.00	48,884.00
Other Liabilities	(12,278.04)	14.99	(4,614.54)		(1,231.65)	(18,109.24)
Accrued Closure Costs					519,477.00	519,477.00
Total Liabilities	6,602,375.63	298,669.30	48,145.28	55,328.58	590,895.05	7,595,413.84
Fund Balance						
Inventories		50,000.00				50,000.00
TABOR	50,000.00					50,000.00
Unrestricted	12,723,360.85	8,787,713.75	263,432.14	4,566,472.83	1,745,771.23	28,086,750.80
Rev over Expend Current Yr	3,212,895.09	829,577.75	(40,751.75)	(692,011.03)	25,058.14	3,334,768.20
Total Fund Balance	15,986,255.94	9,667,291.50	222,680.39	3,874,461.80	1,770,829.37	31,521,519.00
Total Liab & Fund Balance	22,588,631.57	9,965,960.80	270,825.67	3,929,790.38	2,361,724.42	39,116,932.84

APR 30, 2015
2015 Summary
Montezuma County - Comparison of Expenditures

General Fund	April 2015					April 2014				
	Month	YTD	Budget	Differ		Month	YTD	Budget	Differ	
Source										
Local Taxes & Transfers	5,268,141.53	6,776,375.60	8,487,734.00	1,711,358.40	79.8%	4,734,149.88	6,128,934.50	8,556,239.00	2,427,304.50	71.6%
Dept and Federal Fees	287,496.59	754,513.59	3,545,651.00	2,791,137.41	21.3%	421,930.54	945,407.10	3,202,853.30	2,257,446.20	29.5%
Sheriff Contracts	19,377.40	77,252.20	251,279.00	174,026.80	30.7%	20,838.18	90,672.10	302,446.00	211,773.90	30.0%
Public Safety Grants	2,672.62	54,444.76	78,427.28	23,982.52	69.4%	52,483.46	103,063.11	196,524.70	93,461.59	52.4%
DOLA Reim				-				22,600.00	22,600.00	0.0%
Misc/Reimbursements				-				140,000.00	140,000.00	0.0%
Total Revenue	5,577,688.14	7,662,586.15	12,363,091.28	4,700,505.13	62.0%	5,229,402.06	7,268,076.81	12,420,663.00	5,152,586.19	58.5%
Department										
County Commissioners	20,044.91	100,399.49	281,775.00	181,375.51	35.6%	19,162.42	94,975.09	280,135.00	185,159.91	33.9%
County Clerk	42,912.99	191,165.91	631,491.00	440,325.09	30.3%	47,381.95	189,987.14	617,418.00	427,430.86	30.8%
Emergency Management	6,211.60	25,007.98	86,357.00	61,349.02	29.0%	9,281.57	27,929.97	80,876.70	52,946.73	34.5%
Treasurer	21,957.36	91,411.47	285,926.00	194,514.53	32.0%	20,734.99	93,205.39	278,769.00	185,563.61	33.4%
Assessor	67,918.34	212,225.64	480,810.00	268,584.36	44.1%	71,096.96	174,084.98	624,980.00	450,895.02	27.9%
County Attorney	15,938.00	64,842.53	198,989.00	134,146.47	32.6%	15,085.25	59,898.37	191,970.00	132,071.63	31.2%
Jail	197,279.12	744,571.16	2,187,400.88	1,442,829.72	34.0%	170,373.40	695,786.98	2,266,747.00	1,570,960.02	30.7%
Dolores Contract	6,809.22	12,690.12	157,529.00	144,838.88	8.1%					
Sheriff's Office	150,672.29	872,906.83	2,070,014.95	1,197,108.12	42.2%	164,639.50	878,203.58	2,334,380.00	1,456,176.42	37.6%
District Attorney	200,409.00	400,818.00	801,636.00	400,818.00	50.0%	198,491.00	396,982.00	793,955.00	396,973.00	50.0%
Coroner	7,314.78	26,206.04	85,030.00	58,823.96	30.8%	8,253.49	29,230.80	69,490.00	40,259.20	42.1%
County Fair	4,249.66	6,942.45	17,000.00	10,057.55	40.8%	626.91	5,842.39	35,500.00	29,657.61	16.5%
Extension	12,009.21	36,260.10	112,512.00	76,251.90	32.2%	10,906.70	33,401.03	108,828.00	75,426.97	30.7%
Planning	13,762.83	62,614.44	195,425.00	132,810.56	32.0%	14,496.26	53,700.03	151,105.00	97,404.97	35.5%
Public Health Services	-	8,930.71	31,822.00	22,891.29	28.1%					
Veterans	6,534.03	23,919.67	72,768.00	48,848.33	32.9%	4,753.42	29,792.67	70,622.00	40,829.33	42.2%
Fairgrounds	11,589.27	52,230.19	201,202.00	148,971.81	26.0%	18,874.86	63,813.52	195,720.00	131,906.48	32.6%
Grounds & Buildings	37,122.92	205,652.96	722,535.00	516,882.04	28.5%	65,447.21	206,032.04	747,272.00	541,239.96	27.6%
Administration	19,482.99	85,959.05	285,880.00	199,920.95	30.1%	20,418.64	90,099.77	339,430.00	249,330.23	26.5%
Miscellaneous	336.25	375,736.02	1,135,125.00	759,388.98	33.1%	280.09	352,820.10	1,086,981.00	734,160.90	32.5%
Public Trustee	1,241.21	4,913.12	17,907.00	12,993.88	27.4%	1,217.33	4,952.21	17,907.00	12,954.79	27.7%
Purchasing	2,164.06	27,611.44	70,000.00	42,388.56	39.4%	1,843.53	8,785.67	75,000.00	66,214.33	11.7%
Senior Services	19,323.69	80,311.89	250,339.00	170,027.11	32.1%	22,346.95	80,854.15	258,418.30	177,564.15	31.3%
Commodities Received	-	-	40,084.00	40,084.00	0.0%					
Nat Resource & Fed Lands	6,297.98	25,238.68	79,185.00	53,946.32	31.9%	5,934.05	23,449.09	71,408.00	47,958.91	32.8%
Animal Control	5,844.00	8,271.43	71,500.00	63,228.57	11.6%	5,924.70	11,376.54	70,500.00	59,123.46	16.1%
Transit	14,288.99	51,836.87	173,635.00	121,798.13	29.9%	12,784.95	51,732.61	157,345.00	105,612.39	32.9%
IT	19,626.98	129,881.13	302,265.00	172,383.87	43.0%	16,257.12	153,470.93	304,469.00	150,998.07	50.4%
Mapping	11,761.58	54,053.93	154,787.00	100,733.07	34.9%	10,910.68	52,104.31	145,063.00	92,958.69	35.9%
Elections	-	10,529.40	73,500.00	62,970.60	14.3%	-	10,639.69	132,500.00	121,860.31	8.0%
County Surveyor	296.04	1,184.16	3,720.00	2,535.84	31.8%					
	923,399.30	3,994,322.81	11,278,149.83	7,283,827.02	35.4%	937,523.93	3,873,151.05	11,506,789.00	7,633,637.95	33.7%
Conservation Trust	7,507.85	30,039.51	92,702.00	62,662.49	32.4%	6,234.21	38,998.24	91,923.00	52,924.76	42.4%
Law Enforcement Auth	60,639.68	425,328.74	1,019,812.00	594,483.26	41.7%	58,783.64	418,543.30	821,951.00	403,407.70	50.9%
Total Expenditures	991,546.83	4,449,691.06	12,390,663.83	7,940,972.77	35.9%	1,002,541.78	4,330,692.59	12,420,663.00	8,089,970.41	34.9%
Revenue over Expenditures	4,586,141.31	3,212,895.09	(27,572.55)	(3,240,467.64)		4,226,860.28	2,937,384.22	-	(2,937,384.22)	

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2015 Summary

Road & Bridge Fund

Source										
Local Taxes & Transfers	1,625,640.32	2,501,658.07	4,404,673.60	1,903,015.53	56.8%	1,348,858.67	2,213,046.10	3,853,843.00	1,640,796.90	57.4%
Federal Revenue	-	-	885,000.00	885,000.00	0.0%	179,650.06	179,650.06	735,000.00	555,349.94	24.4%
Fees and Reimbursements	21,386.50	72,240.80	260,000.00	187,759.20	27.8%	20,321.50	81,510.00	260,000.00	178,490.00	31.4%
	1,647,026.82	2,573,898.87	5,549,673.60	2,975,774.73	46.4%	1,548,830.23	2,474,206.16	4,848,843.00	2,374,636.84	51.0%
Road Impact Fees	4,275.00	5,725.00	90,000.00	84,275.00	6.4%	-	4,690.00	90,000.00	85,310.00	5.2%
Total Revenue	1,651,301.82	2,579,623.87	5,639,673.60	3,060,049.73	45.7%	1,548,830.23	2,478,896.16	4,938,843.00	2,459,946.84	50.2%
Expenditures										
Road & Bridge	465,214.08	1,700,661.11	5,320,379.60	3,619,718.49	32.0%	389,191.71	1,397,688.07	4,740,044.00	3,342,355.93	29.5%
Weed Department	11,360.62	49,385.01	185,841.00	136,455.99	26.6%	11,360.08	43,266.30	198,799.00	155,532.70	21.8%
Prop Tax Pd to City/Town			135,128.00	135,128.00	0.0%				-	
Total Expenditures	476,574.70	1,750,046.12	5,641,348.60	3,891,302.48	31.0%	400,551.79	1,440,954.37	4,938,843.00	3,497,888.63	29.2%
Revenue over Expenditures	1,174,727.12	829,577.75	(1,675.00)	(831,252.75)		1,148,278.44	1,037,941.79	-	(1,037,941.79)	

Public Health Fund

Source										
Transfers			38,118.00	38,118.00	0.0%			37,147.00	37,147.00	0.0%
Local Agency Revenue	19,223.08	103,269.57	259,246.00	155,976.43	39.8%	24,340.21	97,614.71	278,996.00	181,381.29	35.0%
CDPHE Revenue	119,644.18	361,857.96	1,028,262.00	666,404.04	35.2%	72,743.81	236,397.78	972,116.00	735,718.22	24.3%
Other State Revenue	9,659.67	168,491.14	577,855.00	409,363.86	29.2%	53,451.14	137,875.05	597,392.00	459,516.95	23.1%
Fed Revenue Pass Thru			480,000.00	480,000.00	0.0%					
Total Revenue	148,526.93	633,618.67	2,383,481.00	1,749,862.33	26.6%	150,535.16	471,887.54	1,885,651.00	1,413,763.46	25.0%
Expenditures										
Public Health	182,555.60	674,370.43	1,840,135.00	1,165,764.57	36.6%	150,912.44	648,096.31	1,888,397.40	1,240,301.09	34.3%
Fed Revenue Pass Thru			480,000.00	480,000.00	0.0%					
Total Expenditures	182,555.60	674,370.43	2,320,135.00	1,645,764.57	29.1%	150,912.44	648,096.31	1,888,397.40	1,240,301.09	34.3%
Revenue over Expenditures	(34,028.67)	(40,751.76)	63,346.00	104,097.76		(377.28)	(176,208.77)	(2,746.40)	173,462.37	

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2015 Summary

Admin Fund (Misc Funds)

Source										
Transfers			446,183.00	446,183.00	0.0%			7,447.00	7,447.00	0.0%
Capital Fund Revenue			825,000.00	825,000.00	0.0%	130,977.25	140,227.25	699,073.00	558,845.75	20.1%
Sale of Vehicles & Misc			46,800.00	46,800.00	0.0%					
ETA Revenue	18,944.26	63,709.19	198,262.00	134,552.81	32.1%	19,719.96	65,770.15	199,652.00	133,881.85	32.9%
Lodger's Tax Revenue	1,642.60	20,582.32	100,000.00	79,417.68	20.6%	6,316.58	13,883.57	97,828.00	83,944.43	14.2%
Total Revenue	20,586.86	84,291.51	1,616,245.00	1,531,953.49	5.2%	157,013.79	219,880.97	1,004,000.00	784,119.03	21.9%
Expenditures										
Capital										
Sheriff								150,000.00	150,000.00	0.0%
Courthouse			2,680,150.00	2,680,150.00	0.0%			250,000.00	250,000.00	0.0%
Courthouse Roof Replace			73,000.00	73,000.00	0.0%					
Coroner								35,000.00	35,000.00	0.0%
Fairgrounds			15,000.00	15,000.00	0.0%			127,000.00	127,000.00	0.0%
HVAC Units - Annex 1			25,000.00	25,000.00	0.0%					
Elevator								125,000.00	125,000.00	0.0%
Transit Bus			58,500.00	58,500.00	0.0%					
IT	45,576.06	66,886.05	151,000.00	84,113.95	44.3%	17,046.00	17,046.00	40,000.00	22,954.00	42.6%
McElmo Flume Grant	3,055.00	3,055.00	17,500.00	14,445.00	17.5%					
Compactor Purchase	-	460,495.00	-	(460,495.00)						
Total Capital	48,631.06	530,436.05	3,020,150.00	2,489,713.95	17.6%	17,046.00	17,046.00	727,000.00	709,954.00	2.3%
ETA Operating	8,047.63	133,866.49	175,000.00	41,133.51	76.5%	904.84	325,883.64	175,000.00	(150,883.64)	186.2%
Lodgers Tax Operating	112,000.00	112,000.00	102,000.00	(10,000.00)	109.8%	114,675.00	114,675.00	102,000.00	(12,675.00)	112.4%
Total Expenditures	168,678.69	776,302.54	3,297,150.00	2,520,847.46	23.5%	132,625.84	457,604.64	1,004,000.00	546,395.36	45.6%
Revenue over Expenditures	(148,091.83)	(692,011.03)	(1,680,905.00)	(988,893.97)		24,387.95	(237,723.67)	-	237,723.67	

Landfill

Source										
Fees & Charges to Customers	35,173.79	309,201.36	1,138,340.00	829,138.64	27.2%	131,005.07	352,114.54	1,304,736.00	952,621.46	27.0%
Compost Sales			72,578.00	72,578.00	0.0%					
Loan			475,000.00	475,000.00	0.0%					
Total Revenue	35,173.79	309,201.36	1,685,918.00	1,376,716.64	18.3%	131,005.07	352,114.54	1,304,736.00	952,621.46	
Expenditures										
Landfill Expenses	82,343.00	284,183.22	1,258,201.00	974,017.78	22.6%	68,269.00	396,258.07	1,304,736.00	908,477.93	30.4%
Non Operating Expenses	-		219,716.00	219,716.00	0.0%					
Total Expenditures	82,343.00	284,183.22	1,477,917.00	1,193,733.78	19.2%	68,269.00	396,258.07	1,304,736.00	908,477.93	
Revenue over Expenditures	(47,169.21)	25,018.14	208,001.00	182,982.86		62,736.07	(44,143.53)	-	44,143.53	