

Aug 31, 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	14,804,154.00	9,199,118.17	504,624.71	3,751,143.59	426,637.65	28,685,678.12
Property taxes receivable	7,253,753.00	1,835,541.00				9,089,294.00
Other receivables	352,622.42	190,709.68				543,332.10
Due from other funds						-
Due from state/other govt						-
Inventory		50,000.00			15,000.00	65,000.00
Capital Assets					4,296,205.81	4,296,205.81
Accum Depreciation					(2,450,706.00)	(2,450,706.00)
Total Assets	22,410,529.42	11,275,368.85	504,624.71	3,751,143.59	2,287,137.46	40,228,804.03
Liabilities						
Accounts payable	158,913.53	214,550.83	48,611.00	38,279.04	17,268.37	477,622.77
Warrants Payable	221,524.62	45,094.15			1,873.99	268,492.76
Deferred Revenue	7,253,754.00	3,335,541.00				10,589,295.00
Due to other Funds						-
Other Liabilities	(7,356.76)	(144.66)	(3,282.69)		(1,231.65)	(12,015.76)
Accrued Closure Costs					847,273.00	847,273.00
Total Liabilities	7,626,835.39	3,595,041.32	45,328.31	38,279.04	865,183.71	12,170,667.77
Fund Balance						
Inventories		50,000.00				50,000.00
TABOR	50,000.00					50,000.00
Unrestricted	12,853,994.29	7,352,924.26	295,125.40	4,517,588.83	1,384,396.96	26,404,029.74
Rev over Expend Current Yr	1,879,699.74	277,403.27	164,171.00	(804,724.28)	37,556.79	1,554,106.52
Total Fund Balance	14,783,694.03	7,680,327.53	459,296.40	3,712,864.55	1,421,953.75	28,058,136.26
Total Liab & Fund Balance	22,410,529.42	11,275,368.85	504,624.71	3,751,143.59	2,287,137.46	40,228,804.03

AUG 31, 2015
2015 Summary
Montezuma County - Comparison of Expenditures

General Fund	August 2015					August 2014				
	Month	YTD	Budget	Differ		Month	YTD	Budget	Differ	
Source										
Local Taxes & Transfers	62,790.32	7,883,063.40	8,563,043.58	679,980.18	92.1%	108,794.69	7,488,699.66	8,772,150.39	1,283,450.73	85.4%
Dept and Federal Fees	131,425.71	1,511,787.28	3,616,479.91	2,104,692.63	41.8%	158,096.36	1,763,530.74	3,211,861.30	1,448,330.56	54.9%
Sheriff Contracts	19,377.40	154,761.80	282,529.00	127,767.20	54.8%	21,620.00	171,752.10	327,446.00	155,693.90	52.5%
Public Safety Grants	2,695.34	212,367.53	230,277.53	17,910.00	92.2%	23,176.44	218,298.74	275,665.04	57,366.30	79.2%
DOLA Reim				-				29,360.82	29,360.82	0.0%
Misc/Reimbursements				-				140,758.82	140,758.82	0.0%
Total Revenue	216,288.77	9,761,980.01	12,692,330.02	2,930,350.01	76.9%	311,687.49	9,642,281.24	12,757,242.37	3,114,961.13	75.6%
Department										
County Commissioners	18,738.87	177,485.64	281,775.00	104,289.36	63.0%	27,525.01	180,012.18	280,135.00	100,122.82	64.3%
County Clerk	45,285.42	367,528.72	633,951.00	266,422.28	58.0%	45,560.17	373,741.27	619,364.35	245,623.08	60.3%
Emergency Management	8,679.49	52,434.08	86,357.00	33,922.92	60.7%	6,113.78	51,770.11	80,876.70	29,106.59	64.0%
Treasurer	20,973.18	181,718.67	285,926.00	104,207.33	63.6%	21,166.85	178,393.27	279,365.47	100,972.20	63.9%
Assessor	43,471.75	421,035.07	480,810.00	59,774.93	87.6%	39,195.95	364,513.05	624,980.00	260,466.95	58.3%
County Attorney	18,671.28	131,957.82	198,989.00	67,031.18	66.3%	15,798.82	123,057.70	191,970.00	68,912.30	64.1%
Jail	159,503.04	1,432,983.65	2,253,227.83	820,244.18	63.6%	185,556.87	1,456,184.78	2,306,602.16	850,417.38	63.1%
Dolores Contract	7,763.44	45,717.76	157,529.00	111,811.24	29.0%					
Sheriff's Office	145,741.85	1,448,195.77	2,187,288.25	739,092.48	66.2%	154,360.10	1,471,048.28	2,399,889.18	928,840.90	61.3%
District Attorney	-	601,227.00	801,636.00	200,409.00	75.0%	-	595,473.00	793,955.00	198,482.00	75.0%
Coroner	7,908.59	59,810.79	85,030.00	25,219.21	70.3%	6,261.71	61,295.69	69,490.00	8,194.31	88.2%
County Fair	3,320.05	44,003.79	54,231.03	10,227.24	81.1%	1,940.83	30,318.76	40,500.00	10,181.24	74.9%
Extension	8,457.19	72,116.71	112,512.00	40,395.29	64.1%	8,482.35	69,110.29	108,828.00	39,717.71	63.5%
Planning	15,466.32	123,248.24	195,425.00	72,176.76	63.1%	8,254.47	91,691.90	160,905.00	69,213.10	57.0%
Public Health Services	-	8,930.71	31,822.00	22,891.29	28.1%					
Veterans	5,444.94	47,579.79	72,768.00	25,188.21	65.4%	5,621.07	50,693.84	78,822.00	28,128.16	64.3%
Fairgrounds	13,753.84	108,016.94	201,202.00	93,185.06	53.7%	12,111.89	120,997.98	195,720.00	74,722.02	61.8%
Grounds & Buildings	50,798.87	438,534.74	722,535.00	284,000.26	60.7%	59,741.72	417,707.28	747,272.00	329,564.72	55.9%
Administration	19,707.88	172,033.48	285,880.00	113,846.52	60.2%	16,556.37	186,812.67	339,430.00	152,617.33	55.0%
Miscellaneous	8,618.38	479,524.67	1,149,527.40	670,002.73	41.7%	2,500.00	388,692.39	1,064,360.00	675,667.61	36.5%
Public Trustee	1,184.70	9,595.36	17,907.00	8,311.64	53.6%	1,154.71	9,605.40	17,907.00	8,301.60	53.6%
Purchasing	2,791.68	38,200.84	70,000.00	31,799.16	54.6%	1,857.35	17,643.88	75,000.00	57,356.12	23.5%
Senior Services	24,016.29	163,068.66	299,308.00	136,239.34	54.5%	19,935.76	157,628.98	264,418.30	106,789.32	59.6%
Commodities Received	-	-	40,084.00	40,084.00	0.0%					
Nat Resource & Fed Lands	6,262.76	50,576.69	79,185.00	28,608.31	63.9%	6,118.91	48,580.39	71,408.00	22,827.61	68.0%
Animal Control	-	14,783.64	71,500.00	56,716.36	20.7%	-	15,706.72	70,500.00	54,793.28	22.3%
Transit	14,207.97	107,036.08	173,635.00	66,598.92	61.6%	16,511.32	109,044.55	157,345.00	48,300.45	69.3%
IT	28,278.82	228,562.80	345,341.06	116,778.26	66.2%	19,567.48	230,152.56	342,001.39	111,848.83	67.3%
Mapping	11,304.18	126,161.45	154,787.00	28,625.55	81.5%	12,504.53	98,760.95	145,063.00	46,302.05	68.1%
Elections	63.50	10,592.90	73,500.00	62,907.10	14.4%	-	37,736.21	132,500.00	94,763.79	28.5%
County Surveyor	296.04	2,368.32	3,720.00	1,351.68	63.7%					
	690,710.32	7,165,030.78	11,607,388.57	4,442,357.79	61.7%	694,398.02	6,936,374.08	11,658,607.55	4,722,233.47	59.5%
Conservation Trust	7,515.92	60,087.05	92,702.00	32,614.95	64.8%	6,414.21	92,317.08	98,683.82	6,366.74	93.5%
Law Enforcement Auth	60,904.48	657,162.44	1,019,812.00	362,649.56	64.4%	57,455.16	660,471.61	999,951.00	339,479.39	66.1%
Total Expenditures	759,130.72	7,882,280.27	12,719,902.57	4,837,622.30	62.0%	758,267.39	7,689,162.77	12,757,242.37	5,068,079.60	60.3%
				-					-	
Revenue over Expenditures	(542,841.95)	1,879,699.74	(27,572.55)	(1,907,272.29)		(446,579.90)	1,953,118.47	-	(1,953,118.47)	

AUG 31, 2015
2015 Summary

Road & Bridge Fund										
Source										
Local Taxes & Transfers	283,098.59	3,695,467.94	4,404,673.60	709,205.66	83.9%	301,035.41	3,381,468.26	3,853,843.00	472,374.74	87.7%
Federal Revenue	-	49,697.99	885,000.00	835,302.01	5.6%	-	179,650.06	735,000.00	555,349.94	24.4%
Fees and Reimbursements	10,775.50	286,777.35	519,610.00	232,832.65	55.2%	9,264.50	149,706.20	260,000.00	110,293.80	57.6%
	293,874.09	4,031,943.28	5,809,283.60	1,777,340.32	69.4%	310,299.91	3,710,824.52	4,848,843.00	1,138,018.48	76.5%
Road Impact Fees	-	15,984.34	90,000.00	74,015.66	17.8%	1,500,000.00	1,504,690.00	90,000.00	(1,414,690.00)	1671.9%
Total Revenue	293,874.09	4,047,927.62	5,899,283.60	1,851,355.98	68.6%	1,810,299.91	5,215,514.52	4,938,843.00	(276,671.52)	105.6%
Expenditures										
Road & Bridge	411,119.03	3,658,217.04	5,579,989.60	1,921,772.56	65.6%	444,694.34	3,660,904.50	4,740,044.00	1,079,139.50	77.2%
Weed Department	23,729.07	112,307.31	185,841.00	73,533.69	60.4%	11,414.97	96,430.23	198,799.00	102,368.77	48.5%
Prop Tax Pd to City/Town			135,128.00	135,128.00	0.0%				-	
Total Expenditures	434,848.10	3,770,524.35	5,900,958.60	2,130,434.25	63.9%	456,109.31	3,757,334.73	4,938,843.00	1,181,508.27	76.1%
Revenue over Expenditures	(140,974.01)	277,403.27	(1,675.00)	(279,078.27)		1,354,190.60	1,458,179.79	-	(1,458,179.79)	
Public Health Fund										
Source										
Transfers	39,310.50	39,310.50	38,118.00	(1,192.50)	103.1%			37,147.00	37,147.00	0.0%
Local Agency Revenue	23,368.16	196,765.69	266,146.00	69,380.31	73.9%	24,903.43	203,049.25	278,996.00	75,946.75	72.8%
CDPHE Revenue	9,644.23	886,378.46	1,185,984.00	299,605.54	74.7%	14,679.13	527,337.21	974,862.40	447,525.19	54.1%
Other State Revenue	86,928.47	411,937.90	666,907.00	254,969.10	61.8%	89,029.14	352,682.85	597,392.00	244,709.15	59.0%
Fed Revenue Pass Thru			480,000.00	480,000.00	0.0%					
Total Revenue	159,251.36	1,534,392.55	2,637,155.00	1,102,762.45	58.2%	128,611.70	1,083,069.31	1,888,397.40	805,328.09	57.4%
Expenditures										
Public Health	180,893.27	1,370,221.55	1,983,976.00	613,754.45	69.1%	155,891.73	1,297,455.37	1,888,397.40	590,942.03	68.7%
Fed Revenue Pass Thru			480,000.00	480,000.00	0.0%					
Total Expenditures	180,893.27	1,370,221.55	2,463,976.00	1,093,754.45	55.6%	155,891.73	1,297,455.37	1,888,397.40	590,942.03	68.7%
Revenue over Expenditures	(21,641.91)	164,171.00	173,179.00	9,008.00		(27,280.03)	(214,386.06)	-	214,386.06	

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2015 Summary

Admin Fund (Misc Funds)

Source										
Transfers		95,782.00	446,183.00	350,401.00	21.5%			7,447.00	7,447.00	0.0%
Capital Fund Revenue	11,082.52	11,082.52	825,000.00	813,917.48	1.3%	10,000.00	155,854.65	710,346.80	554,492.15	21.9%
Sale of Vehicles & Misc			46,800.00	46,800.00	0.0%					
ETA Revenue	15,680.19	126,777.10	198,262.00	71,484.90	63.9%	15,716.22	131,383.58	199,652.00	68,268.42	65.8%
Lodger's Tax Revenue	28,522.81	58,106.94	100,000.00	41,893.06	58.1%	41,866.08	63,238.63	97,828.00	34,589.37	64.6%
Total Revenue	55,285.52	291,748.56	1,616,245.00	1,324,496.44	18.1%	67,582.30	350,476.86	1,015,273.80	664,796.94	34.5%
Expenditures										
Capital										
Sheriff							218.64	-	(218.64)	#DIV/0!
Courthouse		4,631.25	2,680,150.00	2,675,518.75	0.2%	28,104.10	418,573.80		390,469.70	6.7%
Underfunded Court Grant	30,615.67	59,456.61		(59,456.61)						
Courthouse Roof Replace	3,199.00	30,601.13	73,000.00	42,398.87	41.9%					
Coroner				-		28,137.00	28,100.00		(37.00)	100.1%
Fairgrounds			15,000.00	15,000.00	0.0%	21,291.50	127,000.00		105,708.50	16.8%
HVAC Units - Annex 1		19,630.00	25,000.00	5,370.00	78.5%					
McPhee Breakwater		90,572.54		(90,572.54)						
Elevator				-		66,911.59	110,000.00		43,088.41	60.8%
Transit Bus		55,412.58	58,500.00	3,087.42	94.7%					
IT	2,500.00	76,886.05	151,000.00	74,113.95	50.9%	54,578.39	54,600.00		21.61	100.0%
McElmo Flume Parking Lot	195.00	32,366.05	17,500.00	(14,866.05)	184.9%					
McElmo Flume Foundation	1,440.00	3,528.71		(3,528.71)						
Compactor Purchase		460,495.00	-	(460,495.00)						
Total Capital	37,949.67	833,579.92	3,020,150.00	2,186,570.08	27.6%	-	199,241.22	738,273.80	539,032.58	27.0%
ETA Operating	1,404.88	145,892.92	175,000.00	29,107.08	83.4%	1,167.23	329,945.51	175,000.00	(154,945.51)	188.5%
Lodgers Tax Operating	-	117,000.00	102,000.00	(15,000.00)	114.7%	-	114,675.00	102,000.00	(12,675.00)	112.4%
Total Expenditures	39,354.55	1,096,472.84	3,297,150.00	2,200,677.16	33.3%	1,167.23	643,861.73	1,015,273.80	371,412.07	63.4%
Revenue over Expenditures	15,930.97	(804,724.28)	(1,680,905.00)	(876,180.72)		66,415.07	(293,384.87)	-	293,384.87	

Landfill

Source										
Fees & Charges to Customers	80,270.27	694,921.88	1,138,340.00	443,418.12	61.0%	99,508.35	779,176.30	1,304,736.00	525,559.70	59.7%
Compost Sales			72,578.00	72,578.00	0.0%					
Loan			475,000.00	475,000.00	0.0%					
Total Revenue	80,270.27	694,921.88	1,685,918.00	990,996.12	41.2%	99,508.35	779,176.30	1,304,736.00	525,559.70	
Expenditures										
Landfill Expenses	56,872.49	657,365.09	1,258,201.00	600,835.91	52.2%	81,170.71	698,408.17	1,304,736.00	606,327.83	53.5%
Non Operating Expenses	-		219,716.00	219,716.00	0.0%					
Total Expenditures	56,872.49	657,365.09	1,477,917.00	820,551.91	44.5%	81,170.71	698,408.17	1,304,736.00	606,327.83	
Revenue over Expenditures	23,397.78	37,556.79	208,001.00	170,444.21		18,337.64	80,768.13	-	(80,768.13)	