

Dec 31, 2017
2017 Balance Sheets

Balance Sheet
Governmental and Enterprise Funds
(Unaudited)

	General Fund	Road & Bridge	Public Health	Capital Fund	Admin Fund	Landfill (Enterprise)	Fleet (Internal Svc)	Totals
Assets								
Cash	15,301,082.30	5,151,227.09	721,490.39	1,827,272.77	1,389,821.86	578,219.58	1,481,289.64	26,450,403.63
Property taxes receivable	6,666,468.00	1,686,852.00						8,353,320.00
Other receivables	(4,039.95)	453,012.93	150,684.00					599,656.98
Due from other funds		2,000,000.00		377,468.00				2,377,468.00
Due from state/other govt								-
Inventory		50,000.00				15,000.00		65,000.00
Capital Assets						5,021,440.34	2,907,721.06	7,929,161.40
Accum Depreciation						(2,835,543.40)	(1,561,620.63)	(4,397,164.03)
Total Assets	21,963,510.35	9,341,092.02	872,174.39	2,204,740.77	1,389,821.86	2,779,116.52	2,827,390.07	41,377,845.98
Liabilities								
Accounts payable	340,394.97	125,569.19	55,846.70	56,750.28	87,206.25	135,816.44	19,820.62	821,404.45
Warrents Payable	50,249.50	28,218.75				15,704.79		94,173.04
Deferred Revenue	6,666,468.00	1,686,852.00	37,655.32					8,390,975.32
Deferred Impact Fees								-
Due to other Funds						177,792.00	2,000,000.00	2,177,792.00
Other Liabilities								-
Accrued Closure Costs						931,892.00		931,892.00
Total Liabilities	7,057,112.47	1,840,639.94	93,502.02	56,750.28	87,206.25	1,261,205.23	2,019,820.62	12,416,236.81
Fund Balance								
Inventories		50,000.00						50,000.00
TABOR	50,000.00							50,000.00
Unrestricted	13,740,716.52	7,599,103.25	545,760.60	6,595,205.68	1,188,548.74	1,340,904.30	735,379.61	31,745,618.70
Rev over Expend Current Yr	1,115,681.36	(148,651.17)	232,911.77	(4,447,215.19)	114,066.87	177,006.99	72,189.84	(2,884,009.53)
Total Fund Balance	14,906,397.88	7,500,452.08	778,672.37	2,147,990.49	1,302,615.61	1,517,911.29	807,569.45	28,961,609.17
Total Liab & Fund Balance	21,963,510.35	9,341,092.02	872,174.39	2,204,740.77	1,389,821.86	2,779,116.52	2,827,390.07	41,377,845.98

DEC 31, 2017
2017 Summary
Montezuma County - Comparison of Expenditures

	December 2017					December 2016				
	Month	YTD	Budget	Differ		Month	YTD	Budget	Differ	
General Fund										
Source										
Local Taxes & Transfers	1,608,940.09	9,368,697.32	8,765,832.00	(602,865.32)	106.9%	1,271,707.17	7,522,982.25	9,648,201.00	2,125,218.75	78.0%
Dept and Federal Fees	216,189.37	3,153,622.38	3,210,304.80	56,682.42	98.2%	206,707.77	3,262,624.77	3,350,271.75	87,646.98	97.4%
Sheriff Contracts	(13,232.17)	118,041.83	157,529.00	39,487.17	74.9%	13,754.80	157,528.80	151,438.00	(6,090.80)	104.0%
Public Safety Grants	2,298.32	489,863.65	646,009.80	156,146.15	75.8%	102,025.53	625,063.84	604,699.56	(20,364.28)	103.4%
Misc/Reimbursements		16,632.00	16,600.00	(32.00)	100.2%	-	16,632.00	16,632.00	-	100.0%
Total Revenue	1,814,195.61	13,146,857.18	12,796,275.60	(350,581.58)	102.7%	1,594,195.27	11,584,831.66	13,771,242.31	2,186,410.65	84.1%
Department										
County Commissioners	20,805.10	263,482.07	275,490.00	12,007.93	95.6%	19,074.40	261,306.17	274,779.00	13,472.83	95.1%
County Clerk	49,556.93	552,957.59	626,047.80	73,090.21	88.3%	46,453.90	569,274.27	642,581.00	73,306.73	88.6%
Emergency Management	8,474.66	85,250.49	85,314.00	63.51	99.9%	8,979.49	90,034.98	85,408.00	(4,626.98)	105.4%
Treasurer	29,255.60	282,250.07	286,903.00	4,652.93	98.4%	30,712.72	285,857.29	286,903.00	1,045.71	99.6%
Assessor	54,291.10	426,920.73	445,946.00	19,025.27	95.7%	31,009.93	472,733.09	468,746.00	(3,987.09)	100.9%
County Attorney	21,820.31	258,471.08	261,301.00	2,829.92	98.9%	22,667.56	236,059.87	237,325.00	1,265.13	99.5%
Jail	185,113.21	2,211,146.36	2,286,578.00	75,431.64	96.7%	197,522.28	2,153,250.05	2,256,096.18	102,846.13	95.4%
Detention Center Grants	(2,146.33)	215,754.12	341,083.00	125,328.88	63.3%	6,825.03	213,833.01	256,510.69	42,677.68	83.4%
Dolores Contract	8,318.99	118,041.87	157,528.00	39,486.13	74.9%	26,770.55	157,528.80	157,688.00	159.20	99.9%
Sheriff's Office Grants	(1,153.28)	277,592.78	404,988.00	127,395.22	68.5%	12,176.56	181,228.01	299,205.99	117,977.98	60.6%
Sheriff's Office	146,469.24	2,203,301.50	2,274,443.80	71,142.30	96.9%	161,316.03	2,270,796.82	2,379,168.70	108,371.88	95.4%
District Attorney	205,184.75	820,739.00	820,739.00	-	100.0%		809,629.00	809,629.00	-	100.0%
Coroner	5,820.81	101,962.67	105,893.00	3,930.33	96.3%	7,205.22	99,307.99	98,627.00	(680.99)	100.7%
County Fair	4,337.71	49,291.18	50,243.00	951.82	98.1%	511.52	47,124.10	54,760.00	7,635.90	86.1%
Extension	7,288.84	105,574.16	106,487.00	912.84	99.1%	9,382.23	98,967.37	116,107.00	17,139.63	85.2%
Planning	8,443.76	120,458.09	130,162.00	9,703.91	92.5%	15,304.35	173,025.84	196,155.00	23,129.16	88.2%
Public Health Services	653.21	17,926.64	66,020.00	48,093.36	27.2%		10,495.69	12,500.00	2,004.31	84.0%
Veterans	8,413.45	79,667.35	94,476.00	14,808.65	84.3%	6,748.01	75,171.42	89,582.00	14,410.58	83.9%
Fairgrounds	14,732.03	189,551.46	205,700.00	16,148.54	92.1%	13,733.15	247,322.50	276,169.75	28,847.25	89.6%
Maintenance	59,839.75	738,059.39	705,814.00	(32,245.39)	104.6%	61,556.73	702,450.15	728,003.00	25,552.85	96.5%
Administration	19,692.18	241,333.73	260,380.00	19,046.27	92.7%	29,069.82	274,690.27	280,680.00	5,989.73	97.9%
Miscellaneous	(17,670.69)	440,651.47	462,480.00	21,828.53	95.3%	18,798.58	642,948.09	1,254,559.00	611,610.91	51.2%
Public Trustee	1,466.93	16,907.84	18,531.00	1,623.16	91.2%	1,446.70	16,541.31	18,531.00	1,989.69	89.3%
Purchasing	3,004.23	31,974.51	55,000.00	23,025.49	58.1%	5,033.35	71,830.17	71,000.00	(830.17)	101.2%
Senior Services	19,534.05	259,397.08	281,469.00	22,071.92	92.2%	19,905.37	264,905.70	289,285.00	24,379.30	91.6%
Commodities Received	58,893.48	58,893.48	40,084.00	(18,809.48)	146.9%	54,747.55	54,747.55	40,084.00	(14,663.55)	136.6%
Nat Resource & Fed Lands	6,489.05	78,803.83	80,490.00	1,686.17	97.9%	6,232.62	78,008.97	80,490.00	2,481.03	96.9%
Animal Control	5,103.44	63,921.82	64,350.00	428.18	99.3%	6,445.20	70,606.92	71,500.00	893.08	98.8%
Transit	17,224.27	220,769.75	211,368.00	(9,401.75)	104.4%	21,855.71	213,229.19	194,599.00	(18,630.19)	109.6%
IT	22,242.24	396,061.39	398,761.00	2,699.61	99.3%	25,982.86	418,430.43	396,010.00	(22,420.43)	105.7%
GIS Department	12,680.42	149,102.11	147,875.00	(1,227.11)	100.8%	10,735.06	143,023.22	155,721.00	12,697.78	91.8%
Elections	148.85	26,716.77	50,000.00	23,283.23	53.4%	470.00	66,327.24	119,375.00	53,047.76	55.6%
County Surveyor	1,046.04	4,302.48	3,720.00	(582.48)	115.7%	971.04	4,827.48	4,320.00	(507.48)	111.7%
	985,374.33	11,107,234.86	11,805,664.60	698,429.74		879,643.52	11,475,512.96	12,702,098.31	1,226,585.35	90.3%
Conservation Trust	7,747.58	96,964.32	94,217.00	(2,747.32)	102.9%	7,664.30	92,471.60	92,216.00	(255.60)	100.3%
Law Enforcement Auth	57,383.75	827,516.27	896,394.00	68,877.73	92.3%	62,398.24	921,399.50	976,928.00	55,528.50	94.3%
Total Expenditures	1,050,505.66	12,031,715.45	12,796,275.60	764,560.15	94.0%	949,706.06	12,489,384.06	13,771,242.31	1,281,858.25	90.7%
Revenue over Expenditures	763,689.95	1,115,141.73	-	(1,115,141.73)		644,489.21	(904,552.40)	-	904,552.40	

DEC 31, 2017
2017 Summary

Road & Bridge Fund

Source

Local Taxes & Transfers	327,801.61	4,713,116.32	4,680,383.00	(32,733.32)	100.7%	59,940.63	5,002,344.44	4,886,736.00	(115,608.44)	102.4%
Federal Revenue	208,706.61	1,116,592.21	1,320,712.00	204,119.79	84.5%	296,775.94	2,245,141.90	2,150,879.00	(94,262.90)	104.4%
Fees and Reimbursements	32,298.50	225,889.40	310,000.00	84,110.60	72.9%	16,075.13	258,921.26	237,500.00	(21,421.26)	109.0%
	568,806.72	6,055,597.93	6,311,095.00	255,497.07	96.0%	372,791.70	7,506,407.60	7,275,115.00	(231,292.60)	103.2%
Road Impact Fees		1,609,414.00	1,545,000.00	(64,414.00)	104.2%	-	119,501.35	40,000.00	(79,501.35)	298.8%
Total Revenue	568,806.72	7,665,011.93	7,856,095.00	191,083.07	97.6%	372,791.70	7,625,908.95	7,315,115.00	(310,793.95)	104.2%

Expenditures

Road & Bridge	296,893.85	7,452,714.78	7,742,215.00	289,500.22	96.3%	297,674.75	7,390,407.09	7,053,511.00	(336,896.09)	104.8%
Weed Department	8,133.52	222,194.43	227,914.00	5,719.57	97.5%	26,335.94	298,315.99	296,284.00	(2,031.99)	100.7%
Prop Tax Pd to City/Town	138,753.89	138,753.89	141,966.00	3,212.11			-	-	-	
Total Expenditures	443,781.26	7,813,663.10	8,112,095.00	298,431.90	96.3%	324,010.69	7,688,723.08	7,349,795.00	(338,928.08)	104.6%

Revenue over Expenditures

125,025.46	(148,651.17)	(256,000.00)	(107,348.83)	48,781.01	(62,814.13)	(34,680.00)	28,134.13
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Public Health Fund

Source

Transfers	40,359.00	40,359.00	15,521.00	(24,838.00)	260.0%	-	39,577.50	68,821.00	29,243.50	57.5%
Local Agency Revenue	23,274.95	399,521.71	289,750.00	(109,771.71)	137.9%	29,076.58	349,530.62	264,800.00	(84,730.62)	132.0%
CDPHE Revenue	162,352.69	1,140,785.83	1,012,810.00	(127,975.83)	112.6%	107,354.95	1,020,502.25	1,027,881.00	7,378.75	99.3%
Other State Revenue	142,110.22	705,045.82	749,539.00	44,493.18	94.1%	133,935.60	751,987.48	610,999.00	(140,988.48)	123.1%
Fed Revenue Pass Thru	396,537.31	396,537.31	465,000.00	68,462.69	85.3%		-	465,000.00	465,000.00	0.0%
Total Revenue	764,634.17	2,682,249.67	2,532,620.00	(149,629.67)	105.9%	270,367.13	2,161,597.85	2,437,501.00	275,903.15	88.7%

Expenditures

Public Health	185,721.35	2,052,800.59	2,067,620.00	14,819.41	99.3%	146,403.31	1,933,802.39	1,972,501.00	38,698.61	98.0%
Fed Revenue Pass Thru	396,537.31	396,537.31	465,000.00	68,462.69	85.3%			465,000.00	465,000.00	0.0%
Total Expenditures	582,258.66	2,449,337.90	2,532,620.00	83,282.10	96.7%	146,403.31	1,933,802.39	2,437,501.00	503,698.61	79.3%

Revenue over Expenditures

182,375.51	232,911.77	-	(232,911.77)	123,963.82	227,795.46	-	(227,795.46)
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Landfill

Source

Fees & Charges to Customers	87,097.91	1,371,610.45	966,405.00	(405,205.45)	141.9%	59,021.52	1,169,638.77	1,128,002.00	(41,636.77)	103.7%
Compost Sales			-	-				2,224.00	2,224.00	0.0%
Loan & Fund Balance			-	-				15,425.00	15,425.00	0.0%
Total Revenue	87,097.91	1,371,610.45	966,405.00	(405,205.45)	141.9%	59,021.52	1,169,638.77	1,145,651.00	(23,987.77)	102.1%

Expenditures

Landfill Expenses	83,838.49	1,194,603.46	966,405.00	(228,198.46)	123.6%	62,112.80	1,303,014.01	1,145,651.00	(157,363.01)	113.7%
Non Operating Expenses			-	-				-	-	
	83,838.49	1,194,603.46	966,405.00	(228,198.46)	123.6%	62,112.80	1,303,014.01	1,145,651.00	(157,363.01)	113.7%

Revenue over Expenditures

3,259.42	177,006.99	-	(177,006.99)	(3,091.28)	(133,375.24)	-	133,375.24
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DEC 31, 2017
2017 Summary

Fleet Management

Source

Fees & Charges to Depts	24,257.31	293,738.82	341,244.00	47,505.18	86.1%	18,464.11	250,879.39	350,000.00	99,120.61	71.7%
Replacement Costs		288,754.00	295,781.00	7,027.00	97.6%		430,838.88	550,000.00	119,161.12	78.3%
Sale of Vehicles		27,072.50	20,000.00	(7,072.50)	135.4%		20,327.00	75,000.00	54,673.00	27.1%
Loan & Fund Balance			(116,634.00)	(116,634.00)	0.0%			(145,726.00)	(145,726.00)	0.0%
Total Revenue	24,257.31	609,565.32	540,391.00	(69,174.32)	112.8%	18,464.11	702,045.27	829,274.00	127,228.73	84.7%
Setup Expenses				-		479.89	23,622.28	22,500.00	(1,122.28)	105.0%
New Vehicles				-			327,638.23	250,000.00	(77,638.23)	131.1%
Operating Expenses	167,698.21	537,375.48	540,391.00	3,015.52	99.4%	36,525.17	568,334.29	556,774.00	(11,560.29)	102.1%
Total Expenditures	167,698.21	537,375.48	540,391.00	3,015.52	99.4%	37,005.06	919,594.80	829,274.00	(90,320.80)	110.9%

Revenue over Expenditures

(143,440.90)	72,189.84	-	(72,189.84)
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(18,540.95)	(217,549.53)	-	217,549.53
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Capital Fund

Source

Transfers	65,678.00	71,203.00	4,283,947.98	4,212,744.98	1.7%	-	3,095,782.00	2,684,200.00	(411,582.00)	115.3%
Capital Fund Revenue		2,654,477.13	3,160,356.42	505,879.29	84.0%	706,805.82	2,130,421.19	4,678,432.00	2,548,010.81	45.5%
Total Revenue	65,678.00	2,725,680.13	7,444,304.40	4,718,624.27	36.6%	706,805.82	5,226,203.19	7,362,632.00	2,136,428.81	71.0%

Expenditures

Capital

Clerk Voting Equipment		11,782.63	44,000.00	32,217.37						
Sheriff Assets		57,644.09	58,000.00	355.91						
Courthouse	11,527.22	6,164,875.62	6,168,650.00	3,774.38	99.9%	926,021.53	2,338,054.67	5,735,000.00	3,396,945.33	40.8%
Courthouse Roof			43,000.00	43,000.00	0.0%					
Remodel Courthouse	56,399.30	60,529.18	150,000.00	89,470.82	40.4%					
Annex 1 Parking Lot		97,779.93	125,000.00	27,220.07	78.2%					
Underfunded Court Grant		74,235.00	70,467.40	(3,767.60)	105.3%	43,257.36	515,832.60	586,300.00	70,467.40	88.0%
Underfund Court Grant #3		513,137.00	513,137.00	-						
Fairgrounds	2,593.72	2,593.72	40,000.00	37,406.28	6.5%				-	
HVAC Units - Annex 1		11,669.64	25,000.00	13,330.36	46.7%	9,175.00	9,175.00	25,000.00	15,825.00	36.7%
Transit Bus		65,678.00		(65,678.00)					-	
IT				-			62,058.41	85,115.00	23,056.59	72.9%
Landfill Capital		-	235,000.00	235,000.00	0.0%			682,500.00	682,500.00	0.0%
Trail Project	16,165.91	112,970.51	427,350.00	314,379.49	26.4%	26,005.28	72,650.22	100,000.00	27,349.78	72.7%
Other Projects						54.74	276,301.36	206,240.00	(70,061.36)	134.0%
Total Expenditures	86,686.15	7,172,895.32	7,899,604.40	726,709.08	90.8%	1,004,513.91	3,274,072.26	7,420,155.00	4,146,082.74	44.1%

Revenue over Expenditures

(21,008.15)	(4,447,215.19)	(455,300.00)	3,991,915.19
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(297,708.09)	1,952,130.93	(57,523.00)	(2,009,653.93)
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Admin Fund (Misc Funds)

Source

Transfers			30,716.00	30,716.00	0.0%					
ETA Revenue	(10,169.93)	175,143.99	173,415.00	(1,728.99)	101.0%	14,924.25	188,971.96	197,523.00	8,551.04	95.7%
Lodger's Tax Revenue	4,118.16	161,002.19	147,030.00	(13,972.19)	109.5%	70,194.52	143,353.60	100,000.00	(43,353.60)	143.4%
Conservation Trust	(54,542.03)	55,280.78	10,784.00	(44,496.78)	512.6%	184.34	127,282.76	47,784.00	(79,498.76)	266.4%
LEA Revenue	(840,730.87)	18,263.51	836,479.00	818,215.49	2.2%	7,643.80	981,639.89	(183,920.00)	(1,165,559.89)	-533.7%
Total Revenue	(901,324.67)	409,690.47	1,198,424.00	788,733.53	34.2%	92,946.91	1,441,248.21	161,387.00	(1,279,861.21)	893.0%

Expenditures

ETA Operating	88,179.44	148,496.81	155,000.00	6,503.19	95.8%	1,531.14	148,417.92	140,000.00	(8,417.92)	106.0%
Lodgers Tax Operating		147,026.79	147,030.00	3.21	100.0%		147,900.00	148,000.00	100.00	99.9%
Conservation Trust Transfers										
LEA Transfers			896,394.00	896,394.00	0.0%					
Total Expenditures	88,179.44	295,523.60	1,198,424.00	902,900.40	24.7%	1,531.14	296,317.92	288,000.00	(8,317.92)	102.9%
Revenue over Expenditures	(989,504.11)	114,166.87	-	(114,166.87)		91,415.77	1,144,930.29	(126,613.00)	(1,271,543.29)	