

Feb 28, 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	11,825,285.53	8,670,677.06	303,710.29	4,535,220.52	396,358.03	25,731,251.43
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	18,087,169.53	8,863,655.06	271,052.19	4,584,104.52	2,342,088.03	34,148,069.33
Liabilities						
Accounts payable	142,239.34	112,827.06	23,324.41	(1,068.41)	25,586.44	302,908.84
Warrents Payable	248,159.07	15,096.77			7,307.68	270,563.52
Deferred Revenue	6,254,734.00					6,254,734.00
Due to other Funds					48,884.00	48,884.00
Other Liabilities	(7,303.60)	(1,305.02)	(4,174.39)		540.35	(12,242.66)
Accrued Closure Costs					519,477.00	519,477.00
Total Liabilities	6,637,828.81	126,618.81	19,150.02	(1,068.41)	601,795.47	7,384,324.70
Fund Balance						
Inventories		50,000.00				50,000.00
TABOR	50,000.00					50,000.00
Unrestricted	12,691,614.29	8,781,888.83	262,354.59	4,567,687.84	1,743,840.84	28,047,386.39
Rev over Expend Current Yr	(1,292,273.57)	(94,852.58)	(10,452.42)	17,485.09	(3,548.28)	(1,383,641.76)
Total Fund Balance	11,449,340.72	8,737,036.25	251,902.17	4,585,172.93	1,740,292.56	26,763,744.63
Total Liab & Fund Balance	18,087,169.53	8,863,655.06	271,052.19	4,584,104.52	2,342,088.03	34,148,069.33

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2015 Summary

Montezuma County - Comparision of Expenditures

General Fund	February 2015					February 2014				
	Month	YTD	Budget	Differ		Month	YTD	Budget	Differ	
Source										
Local Taxes & Transfers	589,573.46	692,789.75	8,487,346.00	7,794,556.25	8.2%	893,634.03	1,039,523.16	8,555,889.00	7,516,365.84	12.1%
Dept and Federal Fees	175,386.43	287,723.36	3,545,278.00	3,257,554.64	8.1%	152,418.74	319,224.92	3,202,853.30	2,883,628.38	10.0%
Sheriff Contracts	19,377.40	38,497.40	245,029.00	206,531.60	15.7%	21,220.00	48,613.92	296,196.00	247,582.08	16.4%
Public Safety Grants	5,694.86	29,261.81	57,776.95	28,515.14	50.6%	31,323.42	44,474.65	192,211.00	147,736.35	23.1%
Misc/Reimbursements				-				140,000.00	140,000.00	0.0%
Total Revenue	790,032.15	1,048,272.32	12,335,429.95	11,287,157.63	8.5%	1,098,596.19	1,451,836.65	12,409,749.30	10,957,912.65	11.7%
Department										
County Commissioners	18,897.54	60,195.99	281,775.00	221,579.01	21.4%	18,951.57	56,168.54	280,135.00	223,966.46	20.1%
County Clerk	44,953.15	100,119.37	631,118.00	530,998.63	15.9%	46,452.98	95,630.62	617,418.00	521,787.38	15.5%
Emergency Management	6,338.08	12,651.30	86,357.00	73,705.70	14.6%	6,185.72	12,063.13	76,971.00	64,907.87	15.7%
Treasurer	21,888.21	43,640.40	285,926.00	242,285.60	15.3%	24,747.88	51,725.77	278,769.00	227,043.23	18.6%
Assessor	42,206.47	90,191.22	480,810.00	390,618.78	18.8%	28,038.94	71,550.36	624,980.00	553,429.64	11.4%
County Attorney	16,486.27	33,005.48	198,989.00	165,983.52	16.6%	14,982.00	29,837.82	191,970.00	162,132.18	15.5%
Jail	182,063.38	366,975.42	2,166,750.55	1,799,775.13	16.9%	170,396.05	357,137.16	2,266,747.00	1,909,609.84	15.8%
Dolores Contract			157,529.00	157,529.00	0.0%					
Sheriff's Office	156,060.80	325,181.94	2,063,764.95	1,738,583.01	15.8%	164,694.84	561,145.81	2,327,722.00	1,766,576.19	24.1%
District Attorney	-	200,409.00	801,636.00	601,227.00	25.0%	-	198,491.00	793,955.00	595,464.00	25.0%
Coroner	6,223.53	14,315.91	85,030.00	70,714.09	16.8%	4,989.60	10,989.73	69,490.00	58,500.27	15.8%
County Fair	1,982.84	2,692.79	17,000.00	14,307.21	15.8%	-	5,000.00	35,500.00	30,500.00	14.1%
Extension	8,258.34	16,629.61	112,512.00	95,882.39	14.8%	7,622.56	15,110.91	108,828.00	93,717.09	13.9%
Planning	14,018.14	30,652.03	195,425.00	164,772.97	15.7%	11,080.46	26,910.04	151,105.00	124,194.96	17.8%
Public Health Services	-	8,780.71	31,822.00	23,041.29	27.6%					
Veterans	6,246.94	11,918.66	72,768.00	60,849.34	16.4%	14,727.76	20,857.16	70,622.00	49,764.84	29.5%
Fairgrounds	9,810.24	23,610.40	201,202.00	177,591.60	11.7%	16,071.53	32,754.68	195,720.00	162,965.32	16.7%
Grounds & Buildings	36,469.20	101,674.90	722,535.00	620,860.10	14.1%	56,705.54	105,594.04	747,272.00	641,677.96	14.1%
Administration	20,624.29	41,091.53	285,880.00	244,788.47	14.4%	21,187.76	42,315.88	339,430.00	297,114.12	12.5%
Miscellaneous	4,051.45	343,620.58	1,134,737.00	791,116.42	30.3%	5,273.49	344,586.57	1,086,631.00	742,044.43	31.7%
Public Trustee	927.56	2,454.71	17,907.00	15,452.29	13.7%	1,252.87	2,603.21	17,907.00	15,303.79	14.5%
Purchasing	402.91	2,783.48	70,000.00	67,216.52	4.0%	1,279.73	3,428.47	75,000.00	71,571.53	4.6%
Senior Services	18,836.03	40,709.36	250,339.00	209,629.64	16.3%	17,818.03	40,905.49	258,418.30	217,512.81	15.8%
Commodities Received	-	-	40,084.00	40,084.00	0.0%					
Nat Resource & Fed Lands	6,423.63	12,691.16	79,185.00	66,493.84	16.0%	5,586.30	11,880.76	71,408.00	59,527.24	16.6%
Animal Control	-	2,427.43	71,500.00	69,072.57	3.4%	-	5,451.84	70,500.00	65,048.16	7.7%
Transit	13,130.21	24,253.25	173,635.00	149,381.75	14.0%	11,618.57	25,484.89	157,345.00	131,860.11	16.2%
IT	20,648.34	79,124.15	302,265.00	223,140.85	26.2%	23,550.81	81,119.67	304,469.00	223,349.33	26.6%
Mapping	11,192.83	30,984.52	154,787.00	123,802.48	20.0%	10,936.42	30,131.29	145,063.00	114,931.71	20.8%
Elections	-	-	73,500.00	73,500.00	0.0%	-	20.55	132,500.00	132,479.45	0.0%
County Surveyor	592.08	592.08	3,720.00	3,127.92	15.9%					
	668,732.46	2,023,377.38	11,250,488.50	9,227,111.12	18.0%	684,151.41	2,238,895.39	11,495,875.30	9,256,979.91	19.5%
Conservation Trust	7,507.85	15,023.81	92,702.00	77,678.19	16.2%	6,095.71	22,357.86	91,923.00	69,565.14	24.3%
Law Enforcement Auth	59,226.38	302,144.70	1,019,812.00	717,667.30	29.6%	60,367.40	299,096.61	821,951.00	522,854.39	36.4%
Total Expenditures	735,466.69	2,340,545.89	12,363,002.50	10,022,456.61	18.9%	750,614.52	2,560,349.86	12,409,749.30	9,849,399.44	20.6%
Revenue over Expenditures	54,565.46	(1,292,273.57)	(27,572.55)	1,264,701.02		347,981.67	(1,108,513.21)	-	1,108,513.21	

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2015 Summary

Montezuma County - Comparison of Expenditures

	February 2015					February 2014				
	Month	YTD	Budget	Differ		Month	YTD	Budget	Differ	
Road & Bridge Fund										
Source										
Local Taxes & Transfers	333,919.81	614,469.67	4,404,673.60	3,790,203.93	14.0%	393,670.52	578,681.28	3,853,843.00	3,275,161.72	15.0%
Federal Revenue	-	-	885,000.00	885,000.00	0.0%	-	-	735,000.00	735,000.00	0.0%
Fees and Reimbursements	15,930.60	42,995.90	260,000.00	217,004.10	16.5%	8,101.00	52,398.50	260,000.00	207,601.50	20.2%
	349,850.41	657,465.57	5,549,673.60	4,892,208.03	11.8%	401,771.52	631,079.78	4,848,843.00	4,217,763.22	13.0%
Road Impact Fees	-	-	90,000.00	90,000.00	0.0%	-	-	90,000.00	90,000.00	0.0%
Total Revenue	349,850.41	657,465.57	5,639,673.60	4,982,208.03	11.7%	401,771.52	631,079.78	4,938,843.00	4,307,763.22	12.8%
Expenditures										
Road & Bridge	269,118.47	732,449.06	5,320,379.60	4,587,930.54	13.8%	245,108.98	754,856.37	4,740,044.00	3,985,187.63	15.9%
Weed Department	8,527.21	19,869.09	185,841.00	165,971.91	10.7%	10,107.42	20,819.14	198,799.00	177,979.86	10.5%
Prop Tax Pd to City/Town			135,128.00	135,128.00	0.0%				-	
Total Expenditures	277,645.68	752,318.15	5,641,348.60	4,889,030.45	13.3%	255,216.40	775,675.51	4,938,843.00	4,163,167.49	15.7%
Revenue over Expenditures	72,204.73	(94,852.58)	(1,675.00)	93,177.58		146,555.12	(144,595.73)	-	144,595.73	
Public Health Fund										
Source										
Transfers			38,118.00	38,118.00	0.0%			37,147.00	37,147.00	0.0%
Local Agency Revenue	21,432.38	63,375.97	259,246.00	195,870.03	24.4%	23,910.28	54,073.79	278,996.00	224,922.21	19.4%
CDPHE Revenue	23,375.84	147,404.60	1,028,262.00	880,857.40	14.3%	45,457.60	102,171.83	972,116.00	869,944.17	10.5%
Other State Revenue	39,526.21	99,972.68	577,855.00	477,882.32	17.3%	52,998.44	79,131.68	597,392.00	518,260.32	13.2%
Fed Revenue Pass Thru			480,000.00	480,000.00	0.0%					
Total Revenue	84,334.43	310,753.25	2,383,481.00	2,072,727.75	13.0%	122,366.32	235,377.30	1,885,651.00	1,650,273.70	12.5%
Expenditures										
Public Health	145,521.15	321,205.67	1,840,135.00	1,518,929.33	17.5%	151,075.46	317,021.73	1,885,651.00	1,568,629.27	16.8%
Fed Revenue Pass Thru			480,000.00	480,000.00	0.0%					
Total Expenditures	145,521.15	321,205.67	2,320,135.00	1,998,929.33	13.8%	151,075.46	317,021.73	1,885,651.00	1,568,629.27	16.8%
Revenue over Expenditures	(61,186.72)	(10,452.42)	63,346.00	73,798.42		(28,709.14)	(81,644.43)	-	81,644.43	

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Montezuma County - Comparison of Expenditures

	February 2015					February 2014				
	Month	YTD	Budget	Differ		Month	YTD	Budget	Differ	
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			871,800.00	871,800.00	0.0%	9,250.00	9,250.00	699,073.00	689,823.00	1.3%
ETA Revenue	15,652.39	29,206.95	198,262.00	169,055.05	14.7%	13,901.83	29,704.67	199,652.00	169,947.33	14.9%
Lodger's Tax Revenue	5,289.21	6,196.81	100,000.00	93,803.19	6.2%	6,212.41	7,342.17	97,828.00	90,485.83	7.5%
Total Revenue	20,941.60	35,403.76	1,616,245.00	1,580,841.24	2.2%	29,364.24	46,296.84	1,004,000.00	957,703.16	4.6%
Expenditures										
Capital										
Courthouse			2,680,150.00	2,680,150.00	0.0%			150,000.00	150,000.00	0.0%
Courthouse Roof Replace			73,000.00	73,000.00	0.0%			250,000.00	250,000.00	0.0%
Fairgrounds			15,000.00	15,000.00	0.0%			35,000.00	35,000.00	0.0%
HVAC Units - Annex 1			25,000.00		0.0%			127,000.00	127,000.00	0.0%
Transit Bus			58,500.00	58,500.00	0.0%			125,000.00	125,000.00	0.0%
IT	15,400.08	15,400.08	151,000.00	135,599.92	10.2%			40,000.00	40,000.00	0.0%
McElmo Flume Grant			17,500.00	17,500.00	0.0%					
Total Capital	15,400.08	15,400.08	3,020,150.00	2,979,749.92	0.5%	-	-	727,000.00	727,000.00	0.0%
ETA Operating	1,240.97	2,518.59	175,000.00	172,481.41	1.4%	317,164.54	324,013.66	175,000.00	(149,013.66)	185.2%
Lodgers Tax Operating			102,000.00	102,000.00	0.0%			102,000.00	102,000.00	0.0%
Total Expenditures	16,641.05	17,918.67	3,297,150.00	3,254,231.33	0.5%	317,164.54	324,013.66	1,004,000.00	679,986.34	32.3%
Revenue over Expenditures	4,300.55	17,485.09	(1,680,905.00)	(1,673,390.09)		(287,800.30)	(277,716.82)	-	277,716.82	
Landfill										
Source										
Fees & Charges to Customers	44,902.25	138,112.98	1,138,340.00	1,000,227.02	12.1%	71,523.62	128,260.12	1,304,736.00	1,176,475.88	9.8%
Compost Sales			72,578.00	72,578.00	0.0%					
Loan			475,000.00	475,000.00	0.0%					
Total Revenue	44,902.25	138,112.98	1,685,918.00	1,547,805.02	8.2%	71,523.62	128,260.12	1,304,736.00	1,176,475.88	
Expenditures										
Landfill Expenses	59,337.42	141,661.26	1,258,201.00	1,116,539.74	11.3%	125,811.26	251,585.89	1,304,736.00	1,053,150.11	19.3%
Non Operating Expenses	-		219,716.00	219,716.00	0.0%					
Total Expenditures	59,337.42	141,661.26	1,477,917.00	1,336,255.74	9.6%	125,811.26	251,585.89	1,304,736.00	1,053,150.11	
Revenue over Expenditures	(14,435.17)	(3,548.28)	208,001.00	211,549.28		(54,287.64)	(123,325.77)	-	123,325.77	