

Feb 29, 2016
2016 Balance Sheets

Balance Sheet
Governmental and Enterprise Funds
(Unaudited)

	General Fund	Road & Bridge	Public Health	Admin Fund	Landfill (Enterprise)	Fleet (Internal Svc)	Totals
Assets							
Cash	13,664,446.99	7,015,111.44	561,132.48	5,213,124.61	529,398.86	1,832,205.09	28,815,419.47
Property taxes receivable	7,253,753.00	1,835,541.00					9,089,294.00
Other receivables	352,622.42	2,190,709.68					2,543,332.10
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	21,270,822.41	11,091,362.12	561,132.48	5,213,124.61	2,389,898.67	1,832,205.09	42,358,545.38
Liabilities							
Accounts payable	202,206.23	340,796.78	21,002.32	47,952.51	55,257.36	9,072.32	676,287.52
Warrents Payable	36,802.79	66,645.85			183.40		103,632.04
Deferred Revenue	7,253,754.00	3,335,541.00					10,589,295.00
Due to other Funds						2,000,000.00	2,000,000.00
Other Liabilities							-
Accrued Closure Costs					847,273.00		847,273.00
Total Liabilities	7,492,763.02	3,742,983.63	21,002.32	47,952.51	902,713.76	2,009,072.32	14,216,487.56
Fund Balance							
Inventories		50,000.00					50,000.00
TABOR	50,000.00						50,000.00
Unrestricted	14,570,089.87	7,643,258.77	467,675.11	5,224,934.66	1,494,726.41	(393,171.18)	29,007,513.64
Rev over Expend Current Yr	(842,030.48)	(344,880.28)	72,455.05	(59,762.56)	(7,541.50)	216,303.95	(965,455.82)
Total Fund Balance	13,778,059.39	7,348,378.49	540,130.16	5,165,172.10	1,487,184.91	(176,867.23)	28,142,057.82
Total Liab & Fund Balance	21,270,822.41	11,091,362.12	561,132.48	5,213,124.61	2,389,898.67	1,832,205.09	42,358,545.38

FEB 28, 2016
2016 Summary

Montezuma County - Comparision of Expenditures

	February 2016					February 2015				
	Month	YTD	Budget	Differ		Month	YTD	Budget	Differ	
General Fund										
Source										
Local Taxes & Transfers	833,116.87	1,585,841.10	9,619,182.00	8,033,340.90	16.5%	589,573.46	692,789.75	8,487,346.00	7,794,556.25	8.2%
Dept and Federal Fees	228,369.64	337,905.31	3,342,445.00	3,004,539.69	10.1%	175,386.43	287,723.36	3,545,278.00	3,257,554.64	8.1%
Sheriff Contracts	13,127.40	26,254.80	157,529.00	131,274.20	16.7%	19,377.40	38,497.40	245,029.00	206,531.60	15.7%
Public Safety Grants	75,650.97	98,107.80	607,824.00	509,716.20	16.1%	5,694.86	29,261.81	57,776.95	28,515.14	50.6%
Misc/Reimbursements		8,316.00	1,200.00	(7,116.00)	693.0%				-	
Total Revenue	1,150,264.88	2,056,425.01	13,728,180.00	11,671,754.99	17.6%	790,032.15	1,048,272.32	12,335,429.95	11,287,157.63	8.5%
Department										
County Commissioners	20,257.87	60,601.19	274,779.00	214,177.81	22.1%	18,897.54	60,195.99	281,775.00	221,579.01	21.4%
County Clerk	48,374.90	94,302.45	639,134.00	544,831.55	14.8%	44,953.15	100,119.37	631,118.00	530,998.63	15.9%
Emergency Management	6,150.55	14,795.43	85,408.00	70,612.57	17.3%	6,338.08	12,651.30	86,357.00	73,705.70	14.6%
Treasurer	24,940.15	47,585.56	286,903.00	239,317.44	16.6%	21,888.21	43,640.40	285,926.00	242,285.60	15.3%
Assessor	32,682.17	69,035.58	468,746.00	399,710.42	14.7%	42,206.47	90,191.22	480,810.00	390,618.78	18.8%
County Attorney	19,090.70	41,679.13	237,325.00	195,645.87	17.6%	16,486.27	33,005.48	198,989.00	165,983.52	16.6%
Jail	167,002.08	367,127.61	2,277,818.00	1,910,690.39	16.1%	182,063.38	366,975.42	2,166,750.55	1,799,775.13	16.9%
Detention Center Grants	19,045.92	36,939.09	209,812.00	172,872.91	17.6%					
Sheriff's Office Grants	26,024.04	37,292.11	325,223.00	287,930.89	11.5%					
Sheriff's Office	155,679.89	516,123.12	2,375,303.00	1,859,179.88	21.7%	156,060.80	325,181.94	2,063,764.95	1,738,583.01	15.8%
District Attorney	-	202,407.25	809,629.00	607,221.75	25.0%	-	200,409.00	801,636.00	601,227.00	25.0%
Coroner	7,882.43	19,280.42	98,627.00	79,346.58	19.5%	6,223.53	14,315.91	85,030.00	70,714.09	16.8%
County Fair	20.22	1,419.03	21,250.00	19,830.97	6.7%	1,982.84	2,692.79	17,000.00	14,307.21	15.8%
Extension	7,289.37	18,379.05	116,107.00	97,727.95	15.8%	8,258.34	16,629.61	112,512.00	95,882.39	14.8%
Planning	14,245.17	30,000.90	196,155.00	166,154.10	15.3%	14,018.14	30,652.03	195,425.00	164,772.97	15.7%
Public Health Services	-	10,495.69	12,500.00	2,004.31	84.0%	-	8,780.71	31,822.00	23,041.29	27.6%
Veterans	5,752.72	11,422.29	74,150.00	62,727.71	15.4%	6,246.94	11,918.66	72,768.00	60,849.34	16.4%
Fairgrounds	15,161.90	40,151.52	273,845.00	233,693.48	14.7%	9,810.24	23,610.40	201,202.00	177,591.60	11.7%
Grounds & Buildings	51,575.73	119,536.82	728,003.00	608,466.18	16.4%	36,469.20	101,674.90	722,535.00	620,860.10	14.1%
Administration	20,834.09	41,492.59	280,680.00	239,187.41	14.8%	20,624.29	41,091.53	285,880.00	244,788.47	14.4%
Miscellaneous	8,341.09	432,564.49	1,331,690.00	899,125.51	32.5%	4,051.45	343,620.58	1,134,737.00	791,116.42	30.3%
Public Trustee	1,254.79	2,709.58	18,531.00	15,821.42	14.6%	927.56	2,454.71	17,907.00	15,452.29	13.7%
Purchasing	1,924.36	4,256.84	71,000.00	66,743.16	6.0%	402.91	2,783.48	70,000.00	67,216.52	4.0%
Senior Services	20,380.11	44,264.15	287,390.00	243,125.85	15.4%	18,836.03	40,709.36	250,339.00	209,629.64	16.3%
Commodities Received	-	-	40,084.00	40,084.00	0.0%	-	-	40,084.00	40,084.00	0.0%
Nat Resource & Fed Lands	6,464.21	12,916.42	80,490.00	67,573.58	16.0%	6,423.63	12,691.16	79,185.00	66,493.84	16.0%
Animal Control	-	55,000.00	71,500.00	16,500.00	76.9%	-	2,427.43	71,500.00	69,072.57	3.4%
Transit	15,282.96	30,941.69	194,599.00	163,657.31	15.9%	13,130.21	24,253.25	173,635.00	149,381.75	14.0%
IT	50,886.77	150,567.09	336,010.00	185,442.91	44.8%	20,648.34	79,124.15	302,265.00	223,140.85	26.2%
Mapping	12,027.45	33,784.65	155,721.00	121,936.35	21.7%	11,192.83	30,984.52	154,787.00	123,802.48	20.0%
Elections	10,654.40	10,719.40	119,375.00	108,655.60	9.0%	-	-	73,500.00	73,500.00	0.0%
County Surveyor	296.04	592.08	3,720.00	3,127.92	15.9%	592.08	592.08	3,720.00	3,127.92	15.9%
	780,041.97	2,580,200.70	12,659,036.00	10,078,835.30		668,732.46	2,023,377.38	11,250,488.50	9,227,111.12	18.0%
Conservation Trust	7,664.30	15,328.60	92,216.00	76,887.40	16.6%	7,507.85	15,023.81	92,702.00	77,678.19	16.2%
Law Enforcement Auth	59,255.57	302,926.19	976,928.00	674,001.81	31.0%	59,226.38	302,144.70	1,019,812.00	717,667.30	29.6%
Total Expenditures	846,961.84	2,898,455.49	13,728,180.00	10,829,724.51	21.1%	735,466.69	2,340,545.89	12,363,002.50	10,022,456.61	18.9%
Revenue over Expenditures	303,303.04	(842,030.48)	-	842,030.48		54,565.46	(1,292,273.57)	(27,572.55)	1,264,701.02	

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2016 Summary

Montezuma County - Comparision of Expenditures

	February 2016					February 2015				
	Month	YTD	Budget	Differ		Month	YTD	Budget	Differ	
Road & Bridge Fund										
Source										
Local Taxes & Transfers	384,635.17	817,491.67	4,806,517.00	3,989,025.33	17.0%	333,919.81	614,469.67	4,404,673.60	3,790,203.93	14.0%
Federal Revenue			2,150,879.00	2,150,879.00	0.0%	-	-	885,000.00	885,000.00	0.0%
Fees and Reimbursements	8,574.80	14,814.80	194,000.00	179,185.20	7.6%	15,930.60	42,995.90	260,000.00	217,004.10	16.5%
	393,209.97	832,306.47	7,151,396.00	6,319,089.53	11.6%	349,850.41	657,465.57	5,549,673.60	4,892,208.03	11.8%
Road Impact Fees		18,750.00	40,000.00	21,250.00	46.9%	-		90,000.00	90,000.00	0.0%
Total Revenue	393,209.97	851,056.47	7,191,396.00	6,340,339.53	11.8%	349,850.41	657,465.57	5,639,673.60	4,982,208.03	11.7%
Expenditures										
Road & Bridge	563,518.43	1,153,426.22	6,943,792.00	5,790,365.78	16.6%	269,118.47	732,449.06	5,320,379.60	4,587,930.54	13.8%
Weed Department	22,545.22	42,510.53	282,284.00	239,773.47	15.1%	8,527.21	19,869.09	185,841.00	165,971.91	10.7%
Prop Tax Pd to City/Town		-		-				135,128.00	135,128.00	0.0%
Total Expenditures	586,063.65	1,195,936.75	7,226,076.00	6,030,139.25	16.6%	277,645.68	752,318.15	5,641,348.60	4,889,030.45	13.3%
Revenue over Expenditures	(192,853.68)	(344,880.28)	(34,680.00)	310,200.28		72,204.73	(94,852.58)	(1,675.00)	93,177.58	
Public Health Fund										
Source										
Transfers		-	68,821.00	68,821.00	0.0%			38,118.00	38,118.00	0.0%
Local Agency Revenue	28,943.60	73,200.83	264,800.00	191,599.17	27.6%	21,432.38	63,375.97	259,246.00	195,870.03	24.4%
CDPHE Revenue	99,419.83	181,750.08	1,027,881.00	846,130.92	17.7%	23,375.84	147,404.60	1,028,262.00	880,857.40	14.3%
Other State Revenue	59,316.29	139,429.32	610,999.00	471,569.68	22.8%	39,526.21	99,972.68	577,855.00	477,882.32	17.3%
Fed Revenue Pass Thru		-	465,000.00	465,000.00	0.0%			480,000.00	480,000.00	0.0%
Total Revenue	187,679.72	394,380.23	2,437,501.00	2,043,120.77	16.2%	84,334.43	310,753.25	2,383,481.00	2,072,727.75	13.0%
Expenditures										
Public Health	155,647.41	321,925.18	1,972,501.00	1,650,575.82	16.3%	145,521.15	321,205.67	1,840,135.00	1,518,929.33	17.5%
Fed Revenue Pass Thru			465,000.00	465,000.00	0.0%			480,000.00	480,000.00	0.0%
Total Expenditures	155,647.41	321,925.18	2,437,501.00	2,115,575.82	13.2%	145,521.15	321,205.67	2,320,135.00	1,998,929.33	13.8%
Revenue over Expenditures	32,032.31	72,455.05	-	(72,455.05)		(61,186.72)	(10,452.42)	63,346.00	73,798.42	
Landfill										
Source										
Fees & Charges to Customers	105,898.33	179,636.77	1,128,002.00	948,365.23	15.9%	44,902.25	138,112.98	1,138,340.00	1,000,227.02	12.1%
Compost Sales			2,224.00	2,224.00	0.0%			72,578.00	72,578.00	0.0%
Loan & Fund Balance			15,425.00	15,425.00	0.0%			475,000.00	475,000.00	0.0%
Total Revenue	105,898.33	179,636.77	1,145,651.00	966,014.23	15.7%	44,902.25	138,112.98	1,685,918.00	1,547,805.02	8.2%
Expenditures										
Landfill Expenses	96,499.74	187,178.27	1,145,651.00	958,472.73	16.3%	59,337.42	141,661.26	1,258,201.00	1,116,539.74	11.3%
Non Operating Expenses				-				219,716.00	219,716.00	0.0%
	96,499.74	187,178.27	1,145,651.00	958,472.73	16.3%	59,337.42	141,661.26	1,477,917.00	1,336,255.74	9.6%
Revenue over Expenditures	9,398.59	(7,541.50)	-	7,541.50		(14,435.17)	(3,548.28)	208,001.00	211,549.28	

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2016 Summary

Montezuma County - Comparison of Expenditures

February 2016						February 2015					
	Month	YTD	Budget	Differ		Month	YTD	Budget	Differ		
Fleet Management											
Source											
Fees & Charges to Depts	75,319.39	76,745.58	350,000.00	273,254.42	21.9%						
Replacement Costs	351,606.00	351,606.00	550,000.00	198,394.00	63.9%						
Sale of Vehicles			75,000.00	75,000.00	0.0%						
Loan & Fund Balance			(145,726.00)	(145,726.00)	0.0%						
Total Revenue	426,925.39	428,351.58	829,274.00	400,922.42							
Setup Expenses		4.08	2,500.00	2,495.92	0.2%						
New Vehicles	33,878.36	68,433.88	250,000.00	181,566.12	27.4%						
Operating Expenses	31,165.20	143,609.67	576,774.00	433,164.33	24.9%						
Total Expenditures	65,043.56	212,047.63	829,274.00	617,226.37	25.6%						
Revenue over Expenditures	361,881.83	216,303.95	-	(216,303.95)							
Admin Fund (Misc Funds)											
Source											
Transfers		-	2,684,200.00	2,684,200.00	0.0%			446,183.00	446,183.00	0.0%	
Capital Fund Revenue		-	4,628,317.00	4,628,317.00	0.0%			871,800.00	871,800.00	0.0%	
ETA Revenue	16,166.72	33,969.32	197,523.00	163,553.68	17.2%	15,652.39	29,206.95	198,262.00	169,055.05	14.7%	
Lodger's Tax Revenue	9,256.58	9,592.06	100,000.00	90,407.94	9.6%	5,289.21	6,196.81	100,000.00	93,803.19	6.2%	
Conservation Trust		55.72	47,784.00	47,728.28	0.1%						
LEA Revenue	91,568.91	192,282.14	(183,920.00)	(376,202.14)	-104.5%						
	116,992.21	235,899.24	7,473,904.00	7,238,004.76	3.2%	20,941.60	35,403.76	1,616,245.00	1,580,841.24	2.2%	
Expenditures											
Capital											
Courthouse	36.50	29,403.46	5,735,000.00	5,705,596.54	0.5%			2,680,150.00	2,680,150.00	0.0%	
Underfunded Court Grant	13,798.38	41,268.17	586,300.00	545,031.83	7.0%						
Courthouse Roof Replace				-				73,000.00	73,000.00	0.0%	
Fairgrounds				-				15,000.00	15,000.00	0.0%	
HVAC Units - Annex 1			25,000.00	25,000.00	0.0%			25,000.00		0.0%	
Transit Bus				-				58,500.00	58,500.00	0.0%	
IT	2,500.00	7,500.00	35,000.00	27,500.00	21.4%	15,400.08	15,400.08	151,000.00	135,599.92	10.2%	
McElmo Flume Parking Lot		25,978.50	50,000.00	24,021.50	52.0%			17,500.00	17,500.00	0.0%	
McElmo Flume Foundation	31,373.81	60,488.81	156,240.00	95,751.19	38.7%						
Landfill Capital			682,500.00	682,500.00	0.0%						
Trail Project	14.62	14.62	100,000.00	99,985.38	0.0%						
Total Capital	47,723.31	164,653.56	7,370,040.00	7,205,386.44	2.2%	15,400.08	15,400.08	3,020,150.00	2,979,749.92	0.5%	
ETA Operating	1,247.38	131,008.24	140,000.00	8,991.76	93.6%	1,240.97	2,518.59	175,000.00	172,481.41	1.4%	
Lodgers Tax Operating			100,000.00	100,000.00	0.0%			102,000.00	102,000.00	0.0%	
Total Expenditures	48,970.69	295,661.80	7,610,040.00	7,314,378.20	3.9%	16,641.05	17,918.67	3,297,150.00	3,254,231.33	0.5%	
Revenue over Expenditures	68,021.52	(59,762.56)	(136,136.00)	(76,373.44)		4,300.55	17,485.09	(1,680,905.00)	(1,673,390.09)		