

July 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	15,841,848.60	6,994,085.61	693,646.78	1,745,774.43	2,071,820.35	402,954.52	1,704,580.64	29,454,710.93
Property taxes receivable	6,666,468.00	1,686,852.00						8,353,320.00
Other receivables	104,698.77	2,212,780.81	29,841.51					2,347,321.09
Due from other funds				420,968.00				420,968.00
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	22,613,015.37	10,943,718.42	723,488.29	2,166,742.43	2,071,820.35	2,603,851.46	3,050,681.07	44,173,317.39
Liabilities								
Accounts payable	114,493.94	1,764,965.82	40,008.82	719,717.55	995.52	17,068.50	10,364.88	2,667,615.03
Warrents Payable	81,552.52	10,147.56				108,876.36		200,576.44
Deferred Revenue	6,666,468.00	1,686,852.00	37,655.32					8,390,975.32
Deferred Impact Fees		1,500,000.00						1,500,000.00
Due to other Funds						276,225.00	2,000,000.00	2,276,225.00
Other Liabilities								-
Accrued Closure Costs						931,892.00		931,892.00
Total Liabilities	6,862,514.46	4,961,965.38	77,664.14	719,717.55	995.52	1,334,061.86	2,010,364.88	15,967,283.79
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	1,959,784.39	(1,667,350.21)	100,063.55	(5,148,180.80)	882,276.09	(71,114.70)	304,936.58	(3,639,585.10)
Total Fund Balance	15,750,500.91	5,981,753.04	645,824.15	1,447,024.88	2,070,824.83	1,269,789.60	1,040,316.19	28,206,033.60
Total Liab & Fund Balance	22,613,015.37	10,943,718.42	723,488.29	2,166,742.43	2,071,820.35	2,603,851.46	3,050,681.07	44,173,317.39

JUL 31, 2017

2017 Summary

Montezuma County - Comparison of Expenditures

Source	July 2017					July 2016				
	Month	YTD	Budget	Differ		Month	YTD	Budget	Differ	
General Fund										
Local Taxes & Transfers	146,732.74	7,434,248.83	8,765,832.00	1,331,583.17	84.8%					
Dept and Federal Fees	111,208.11	1,523,078.34	3,188,398.80	1,665,320.46	47.8%					
Sheriff Contracts	13,127.40	78,764.40	157,529.00	78,764.60	50.0%	97,544.35	8,857,597.08	9,626,306.00	768,708.92	92.0%
Public Safety Grants	68,072.65	317,940.59	646,009.80	328,069.21	49.2%	143,096.25	1,450,300.23	3,347,261.75	1,896,961.52	43.3%
Misc/Reimbursements	8,316.00	16,632.00	16,600.00	(32.00)	100.2%	19,377.40	129,391.80	157,688.00	28,296.20	82.1%
Total Revenue	347,456.90	9,370,664.16	12,774,369.60	3,403,705.44	275.3%	45,399.07	290,992.97	615,594.54	324,601.57	47.3%
						8,316.00	16,632.00	16,632.00	-	100.0%
						313,733.07	10,744,914.08	13,763,482.29	3,018,568.21	78.1%
Department										
County Commissioners	15,257.83	166,734.18	275,490.00	108,755.82	60.5%	18,948.29	165,624.60	274,779.00	109,154.40	60.3%
County Clerk	40,805.59	323,375.64	623,064.80	299,689.16	51.9%	46,036.85	331,492.21	641,251.00	309,758.79	51.7%
Emergency Management	6,214.59	47,379.33	85,314.00	37,934.67	55.5%	6,506.08	49,561.57	85,408.00	35,846.43	58.0%
Treasurer	22,328.82	155,296.33	286,903.00	131,606.67	54.1%	25,604.39	160,357.69	286,903.00	126,545.31	55.9%
Assessor	22,170.00	259,235.05	445,946.00	186,710.95	58.1%	31,292.83	297,559.89	468,746.00	171,186.11	63.5%
County Attorney	21,219.12	151,995.85	261,301.00	109,305.15	58.2%	18,544.39	137,082.11	237,325.00	100,242.89	57.8%
Jail	177,912.69	1,297,554.92	2,286,578.00	989,023.08	56.7%	179,537.56	1,223,897.77	2,298,539.85	1,074,642.08	53.2%
Detention Center Grants	22,514.35	81,993.20	341,083.00	259,089.80	24.0%	19,536.15	141,077.27	209,812.00	68,734.73	67.2%
Dolores Contract	9,415.76	73,739.57	157,528.00	83,788.43	46.8%	13,277.23	80,783.34	157,688.00	76,904.66	51.2%
Sheriff's Office Grants	17,425.50	222,927.96	404,988.00	182,060.04	55.0%	26,059.60	92,887.31	308,405.99	215,518.68	30.1%
Sheriff's Office	146,925.46	1,504,995.00	2,274,443.80	769,448.80	66.2%	166,008.29	1,513,099.57	2,379,168.70	866,069.13	63.6%
District Attorney		410,369.50	820,739.00	410,369.50	50.0%	202,407.25	607,221.75	809,629.00	202,407.25	75.0%
Coroner	9,724.83	61,202.04	105,893.00	44,690.96	57.8%	5,082.71	53,913.66	98,627.00	44,713.34	54.7%
County Fair	14,274.25	33,004.59	31,320.00	(1,684.59)	105.4%	11,203.90	33,027.56	27,690.00	(5,337.56)	119.3%
Extension	10,548.32	66,511.89	106,487.00	39,975.11	62.5%	8,011.82	60,558.72	116,107.00	55,548.28	52.2%
Planning	9,891.03	68,167.39	130,162.00	61,994.61	52.4%	14,146.73	106,339.05	196,155.00	89,815.95	54.2%
Public Health Services	626.90	13,333.85	66,020.00	52,686.15	20.2%	-	10,495.69	12,500.00	2,004.31	84.0%
Veterans	5,598.38	44,868.89	94,476.00	49,607.11	47.5%	5,837.75	41,530.58	89,582.00	48,051.42	46.4%
Fairgrounds	12,729.41	107,435.08	205,700.00	98,264.92	52.2%	61,402.73	161,091.56	276,169.75	115,078.19	58.3%
Maintenance	54,908.99	418,262.43	705,814.00	287,551.57	59.3%	59,515.35	404,042.06	728,003.00	323,960.94	55.5%
Administration	18,844.76	143,179.98	260,380.00	117,200.02	55.0%	22,643.51	159,680.64	280,680.00	120,999.36	56.9%
Miscellaneous	28,994.00	436,115.01	462,480.00	26,364.99	94.3%	35,000.00	501,098.28	1,272,149.00	771,050.72	39.4%
Public Trustee	1,254.62	9,719.50	18,531.00	8,811.50	52.4%	1,254.79	9,131.96	18,531.00	9,399.04	49.3%
Purchasing	2,406.90	22,738.16	55,000.00	32,261.84	41.3%	4,788.98	16,660.91	71,000.00	54,339.09	23.5%
Senior Services	21,170.11	153,137.15	281,469.00	128,331.85	54.4%	21,514.15	153,820.10	287,390.00	133,569.90	53.5%
Commodities Received		-	40,084.00	40,084.00	0.0%		-	40,084.00	40,084.00	0.0%
Nat Resource & Fed Lands	6,409.85	46,553.17	80,490.00	33,936.83	57.8%	6,472.84	45,286.69	80,490.00	35,203.31	56.3%
Animal Control	1,013.89	6,391.20	64,350.00	57,958.80	9.9%	6,336.36	62,920.08	71,500.00	8,579.92	88.0%
Transit	18,223.88	129,584.88	211,368.00	81,783.12	61.3%	17,104.30	116,569.17	194,599.00	78,029.83	59.9%
IT	31,448.73	276,487.32	398,761.00	122,273.68	69.3%	24,879.90	299,186.82	396,010.00	96,823.18	75.6%
GIS Department	12,275.78	89,636.14	147,875.00	58,238.86	60.6%	13,105.39	88,166.42	155,721.00	67,554.58	56.6%
Elections	623.82	3,595.98	50,000.00	46,404.02	7.2%	-	25,599.96	119,375.00	93,775.04	21.4%
County Surveyor	296.04	2,072.28	3,720.00	1,647.72	55.7%	296.04	2,672.28	4,320.00	1,647.72	61.9%
	763,454.20	6,827,593.46	11,783,758.60	4,956,165.14		1,072,356.16	7,152,437.27	12,694,338.29	5,541,901.02	
Conservation Trust	7,640.34	58,655.38	94,217.00	35,561.62	62.3%	7,664.30	54,150.10	92,216.00	38,065.90	58.7%
Law Enforcement Auth	53,046.29	524,630.93	896,394.00	371,763.07	58.5%	59,980.47	609,530.59	976,928.00	367,397.41	62.4%
Total Expenditures	824,140.83	7,410,879.77	12,774,369.60	5,363,489.83	58.0%	1,140,000.93	7,816,117.96	13,763,482.29	5,947,364.33	56.8%
Revenue over Expenditures	(476,683.93)	1,959,784.39	-	(1,959,784.39)		(826,267.86)	2,928,796.12	-	(2,928,796.12)	

JUL 31, 2017
2017 Summary

Road & Bridge Fund

Source

Local Taxes & Transfers	263,428.38	3,249,955.08	4,686,383.00	1,436,427.92	69.3%	255,136.38	3,694,392.05	4,810,182.00	1,115,789.95	76.8%
Federal Revenue		23,784.68	1,098,697.00	1,074,912.32	2.2%		51,270.51	2,150,879.00	2,099,608.49	2.4%
Fees and Reimbursements	9,553.45	148,341.70	304,000.00	155,658.30	48.8%	10,222.75	131,662.05	194,000.00	62,337.95	67.9%
	272,981.83	3,422,081.46	6,089,080.00	2,666,998.54	56.2%	265,359.13	3,877,324.61	7,155,061.00	3,277,736.39	54.2%
Road Impact Fees		46,714.00	45,000.00	(1,714.00)	103.8%		45,165.35	40,000.00	(5,165.35)	112.9%
Total Revenue	272,981.83	3,468,795.46	6,134,080.00	2,665,284.54	56.5%	265,359.13	3,922,489.96	7,195,061.00	3,272,571.04	54.5%

Expenditures

Road & Bridge	1,923,964.09	5,009,270.96	5,764,200.00	754,929.04	86.9%	854,751.19	4,424,394.08	6,947,457.00	2,523,062.92	63.7%
Weed Department	26,805.37	126,874.71	227,914.00	101,039.29	55.7%	17,100.01	178,342.46	282,284.00	103,941.54	63.2%
Prop Tax Pd to City/Town		-	141,966.00	141,966.00			-	-	-	
Total Expenditures	1,950,769.46	5,136,145.67	6,134,080.00	997,934.33	83.7%	871,851.20	4,602,736.54	7,229,741.00	2,627,004.46	63.7%
Revenue over Expenditures	(1,677,787.63)	(1,667,350.21)	-	1,667,350.21		(606,492.07)	(680,246.58)	(34,680.00)	645,566.58	

Public Health Fund

Source

Transfers		-	15,521.00	15,521.00	0.0%	39,577.50	39,577.50	68,821.00	29,243.50	57.5%
Local Agency Revenue	25,804.68	268,029.79	289,750.00	21,720.21	92.5%	22,117.15	203,936.13	264,800.00	60,863.87	77.0%
CDPHE Revenue	184,268.50	707,733.12	1,012,810.00	305,076.88	69.9%	156,564.07	649,149.56	1,027,881.00	378,731.44	63.2%
Other State Revenue	59,336.76	336,219.83	749,539.00	413,319.17	44.9%	52,312.57	389,791.34	610,999.00	221,207.66	63.8%
Fed Revenue Pass Thru			465,000.00	465,000.00	0.0%		-	465,000.00	465,000.00	0.0%
Total Revenue	269,409.94	1,311,982.74	2,532,620.00	1,220,637.26	51.8%	270,571.29	1,282,454.53	2,437,501.00	1,155,046.47	52.6%

Expenditures

Public Health	173,879.31	1,211,919.19	2,067,620.00	855,700.81	58.6%	180,317.20	1,151,383.97	1,972,501.00	821,117.03	58.4%
Fed Revenue Pass Thru			465,000.00	465,000.00	0.0%			465,000.00	465,000.00	0.0%
Total Expenditures	173,879.31	1,211,919.19	2,532,620.00	1,320,700.81	47.9%	180,317.20	1,151,383.97	2,437,501.00	1,286,117.03	47.2%
Revenue over Expenditures	95,530.63	100,063.55	-	(100,063.55)		90,254.09	131,070.56	-	(131,070.56)	

Landfill

Source

Fees & Charges to Customers	55,784.47	672,966.51	966,405.00	293,438.49	69.6%	27,543.80	613,135.48	1,128,002.00	514,866.52	54.4%
Compost Sales			-	-				2,224.00	2,224.00	0.0%
Loan & Fund Balance			-	-				15,425.00	15,425.00	0.0%
Total Revenue	55,784.47	672,966.51	966,405.00	293,438.49	69.6%	27,543.80	613,135.48	1,145,651.00	532,515.52	53.5%

Expenditures

Landfill Expenses	59,981.84	744,081.21	966,405.00	222,323.79	77.0%	204,165.69	817,954.62	1,145,651.00	327,696.38	71.4%
Non Operating Expenses			-	-				-	-	
	59,981.84	744,081.21	966,405.00	222,323.79	77.0%	204,165.69	817,954.62	1,145,651.00	327,696.38	71.4%
Revenue over Expenditures	(4,197.37)	(71,114.70)	-	71,114.70		(176,621.89)	(204,819.14)	-	204,819.14	

JUL 31, 2017
2017 Summary

Fleet Management

Source										
Fees & Charges to Depts	65,311.41	210,063.22	341,244.00	131,180.78	61.6%	17,861.09	156,214.26	350,000.00	193,785.74	44.6%
Replacement Costs		288,554.00	295,781.00	7,227.00	97.6%		351,606.00	550,000.00	198,394.00	63.9%
Sale of Vehicles		27,072.50	20,000.00	(7,072.50)	135.4%		17,277.00	75,000.00	57,723.00	23.0%
Loan & Fund Balance			(116,634.00)	(116,634.00)	0.0%			(145,726.00)	(145,726.00)	0.0%
Total Revenue	65,311.41	525,689.72	540,391.00	14,701.28		17,861.09	525,097.26	829,274.00	304,176.74	63.3%
Expenditures										
Setup Expenses				-		683.85	22,630.56	22,500.00	(130.56)	100.6%
New Vehicles				-		29.47	247,425.93	250,000.00	2,574.07	99.0%
Operating Expenses	30,226.08	220,753.14	540,391.00	319,637.86	40.9%	42,210.27	371,486.99	556,774.00	185,287.01	66.7%
Total Expenditures	30,226.08	220,753.14	540,391.00	319,637.86	40.9%	42,923.59	641,543.48	829,274.00	187,730.52	77.4%
Revenue over Expenditures	35,085.33	304,936.58	-	(304,936.58)		(25,062.50)	(116,446.22)	-	116,446.22	

Capital Fund

Source										
Transfers	5,525.00	5,525.00	4,283,947.98	4,278,422.98	0.1%	95,782.00	95,782.00	2,684,200.00	2,588,418.00	3.6%
Capital Fund Revenue	173,997.95	869,069.79	3,160,356.42	2,291,286.63	27.5%	147,628.80	365,080.46	4,628,317.00	4,263,236.54	7.9%
Total Revenue	179,522.95	874,594.79	7,444,304.40	6,569,709.61	11.7%	243,410.80	460,862.46	7,312,517.00	6,851,654.54	6.3%
Expenditures										
Capital										
Clerk Voting Equipment		43,176.00	44,000.00	824.00						
Sheriff Assets		57,644.09	58,000.00	355.91						
Courthouse	643,655.99	5,281,600.06	5,713,350.00	431,749.94	92.4%	62,695.68	122,849.14	5,735,000.00	5,612,150.86	2.1%
Courthouse Roof			43,000.00	43,000.00	0.0%				-	
Remodel Courthouse			150,000.00	150,000.00	0.0%					
Annex 1 Parking Lot	2,907.00	2,907.00	125,000.00	122,093.00	2.3%					
Underfunded Court Grant		74,235.00	70,467.40	(3,767.60)	105.3%	64,222.72	331,251.66	586,300.00	255,048.34	56.5%
Underfund Court Grant #3	59,656.44	473,366.04	513,137.00	39,770.96						
Fairgrounds			40,000.00	40,000.00	0.0%				-	
HVAC Units - Annex 1		15,739.20	25,000.00	9,260.80	63.0%			25,000.00	25,000.00	0.0%
IT				-			57,581.87	35,000.00	(22,581.87)	164.5%
Landfill Capital		-	235,000.00	235,000.00	0.0%			682,500.00	682,500.00	0.0%
Trail Project	13,498.12	74,108.20	427,350.00	353,241.80	17.3%		967.42	100,000.00	99,032.58	1.0%
Other Projects						23,354.80	271,952.64	206,240.00	(65,712.64)	131.9%
Total Expenditures	719,717.55	6,022,775.59	7,444,304.40	1,421,528.81	80.9%	150,273.20	784,602.73	7,370,040.00	6,585,437.27	10.6%
Revenue over Expenditures	(540,194.60)	(5,148,180.80)	-	5,148,180.80		93,137.60	(323,740.27)	(57,523.00)	266,217.27	

Admin Fund (Misc Funds)

Source										
Transfers			30,716.00	30,716.00	0.0%	24,073.47	127,638.77	197,523.00	69,884.23	64.6%
ETA Revenue	17,572.80	117,957.89	173,415.00	55,457.11	68.0%	53.23	24,676.71	100,000.00	75,323.29	24.7%
Lodger's Tax Revenue	588.58	28,239.72	90,000.00	61,760.28	31.4%	108.91	91,941.53	47,784.00	(44,157.53)	192.4%
Conservation Trust	244.59	72,230.85	10,784.00	(61,446.85)	669.8%					
LEA Revenue	11,260.61	831,312.69	836,479.00	5,166.31	99.4%	9,876.41	949,685.73	(183,920.00)	(1,133,605.73)	-516.4%
Total Revenue	29,666.58	1,049,741.15	1,141,394.00	91,652.85	92.0%	34,112.02	1,193,942.74	161,387.00	(1,032,555.74)	739.8%
Expenditures										
ETA Operating	995.83	20,438.27	155,000.00	134,561.73	13.2%	1,048.88	142,957.83	140,000.00	(2,957.83)	102.1%
Lodgers Tax Operating		147,026.79	90,000.00	(57,026.79)	163.4%		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	995.83	167,465.06	1,141,394.00	973,928.94	14.7%	1,048.88	290,857.83	288,000.00	(2,857.83)	101.0%
Revenue over Expenditures	28,670.75	882,276.09	-	(882,276.09)		33,063.14	903,084.91	(126,613.00)	(1,029,697.91)	