

June 30, 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	15,925,120.35	9,667,811.98	294,300.36	3,935,821.19	387,854.99	30,210,908.87
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	22,187,004.35	9,860,789.98	261,642.26	3,984,705.19	2,333,584.99	38,627,726.77
Liabilities						
Accounts payable	138,155.54	198,759.43	47,682.26	55,942.78	42,212.62	482,752.63
Warrents Payable	14,069.67	4,608.98			428.48	19,107.13
Deferred Revenue	6,254,734.00					6,254,734.00
Due to other Funds					48,884.00	48,884.00
Other Liabilities	(4,937.26)	(792.16)	(4,247.54)		(1,231.65)	(11,208.61)
Accrued Closure Costs					519,477.00	519,477.00
Total Liabilities	6,402,021.95	202,576.25	43,434.72	55,942.78	609,770.45	7,313,746.15
Fund Balance						
Inventories		50,000.00				50,000.00
TABOR	50,000.00					50,000.00
Unrestricted	12,723,360.85	8,787,713.75	263,432.15	4,566,472.83	1,745,771.23	28,086,750.81
Rev over Expend Current Yr	3,011,621.55	820,499.98	(45,224.61)	(637,710.42)	(21,956.69)	3,127,229.81
Total Fund Balance	15,784,982.40	9,658,213.73	218,207.54	3,928,762.41	1,723,814.54	31,313,980.62
Total Liab & Fund Balance	22,187,004.35	9,860,789.98	261,642.26	3,984,705.19	2,333,584.99	38,627,726.77

JUN 30, 2015
2015 Summary

Montezuma County - Comparison of Expenditures

General Fund	June 2015					June 2014				
	Month	YTD	Budget	Differ		Month	YTD	Budget	Differ	
Source										
Local Taxes & Transfers	541,207.85	7,616,200.78	8,502,136.40	885,935.62	89.6%	532,911.43	7,004,038.50	8,771,771.39	1,767,732.89	79.8%
Dept and Federal Fees	326,742.76	1,226,273.14	3,555,151.00	2,328,877.86	34.5%	363,360.25	1,445,576.33	3,202,853.30	1,757,276.97	45.1%
Sheriff Contracts	19,377.40	116,007.00	270,029.00	154,022.00	43.0%	12,870.00	124,762.10	308,696.00	183,933.90	40.4%
Public Safety Grants	5,270.20	91,612.15	102,666.99	11,054.84	89.2%	34,378.12	177,339.87	196,524.70	19,184.83	90.2%
DOLA Reim				-				22,600.00	22,600.00	0.0%
Misc/Reimbursements				-				140,000.00	140,000.00	0.0%
Total Revenue	892,598.21	9,050,093.07	12,429,983.39	3,379,890.32	72.8%	943,519.80	8,751,716.80	12,642,445.39	3,890,728.59	69.2%
Department										
County Commissioners	20,346.82	140,426.67	281,775.00	141,348.33	49.8%	19,431.29	133,684.81	280,135.00	146,450.19	47.7%
County Clerk	43,628.71	277,151.09	632,891.00	355,739.91	43.8%	47,237.57	282,960.61	617,418.00	334,457.39	45.8%
Emergency Management	6,129.67	37,378.57	86,357.00	48,978.43	43.3%	5,883.49	39,755.43	80,876.70	41,121.27	49.2%
Treasurer	25,770.87	138,410.33	285,926.00	147,515.67	48.4%	21,305.84	136,355.41	278,769.00	142,413.59	48.9%
Assessor	41,479.48	330,983.84	480,810.00	149,826.16	68.8%	41,965.37	284,124.69	624,980.00	340,855.31	45.5%
County Attorney	16,551.75	97,109.33	198,989.00	101,879.67	48.8%	15,928.20	91,769.34	191,970.00	100,200.66	47.8%
Jail	178,519.70	1,105,212.68	2,192,862.88	1,087,650.20	50.4%	190,911.06	1,059,504.72	2,266,747.00	1,207,242.28	46.7%
Dolores Contract	7,022.28	27,040.24	157,529.00	130,488.76	17.2%					
Sheriff's Office	139,465.47	1,149,347.40	2,107,542.66	958,195.26	54.5%	143,526.05	1,160,185.85	2,340,630.00	1,180,444.15	49.6%
District Attorney	-	400,818.00	801,636.00	400,818.00	50.0%	-	396,982.00	793,955.00	396,973.00	50.0%
Coroner	8,919.03	44,889.74	85,030.00	40,140.26	52.8%	5,309.00	43,925.18	69,490.00	25,564.82	63.2%
County Fair	4,976.09	11,918.54	25,100.00	13,181.46	47.5%	2,625.85	10,781.03	40,500.00	29,718.97	26.6%
Extension	7,739.26	51,528.48	112,512.00	60,983.52	45.8%	7,927.39	49,525.12	108,828.00	59,302.88	45.5%
Planning	13,868.79	92,173.21	195,425.00	103,251.79	47.2%	6,238.11	76,858.11	160,905.00	84,046.89	47.8%
Public Health Services	-	8,930.71	31,822.00	22,891.29	28.1%					
Veterans	5,620.16	36,391.28	72,768.00	36,376.72	50.0%	5,277.54	39,392.91	78,822.00	39,429.09	50.0%
Fairgrounds	12,342.88	82,138.20	201,202.00	119,063.80	40.8%	15,559.65	92,911.40	195,720.00	102,808.60	47.5%
Grounds & Buildings	62,289.83	326,780.20	722,535.00	395,754.80	45.2%	52,729.27	304,339.82	747,272.00	442,932.18	40.7%
Administration	19,850.95	131,737.27	285,880.00	154,142.73	46.1%	20,629.79	132,625.75	339,430.00	206,804.25	39.1%
Miscellaneous	9,067.42	398,737.68	1,149,527.40	750,789.72	34.7%	4,136.79	356,956.89	1,063,981.00	707,024.11	33.5%
Public Trustee	1,131.22	7,165.56	17,907.00	10,741.44	40.0%	1,239.82	7,329.34	17,907.00	10,577.66	40.9%
Purchasing	3,385.01	31,372.72	70,000.00	38,627.28	44.8%	1,727.62	12,052.56	75,000.00	62,947.44	16.1%
Senior Services	17,081.10	119,399.77	250,339.00	130,939.23	47.7%	19,445.55	119,279.79	258,418.30	139,138.51	46.2%
Commodities Received	-	-	40,084.00	40,084.00	0.0%					
Nat Resource & Fed Lands	6,267.20	38,067.40	79,185.00	41,117.60	48.1%	6,037.17	35,502.83	71,408.00	35,905.17	49.7%
Animal Control	-	8,271.43	71,500.00	63,228.57	11.6%	-	11,376.54	70,500.00	59,123.46	16.1%
Transit	12,432.66	78,231.97	173,635.00	95,403.03	45.1%	13,316.70	77,518.69	157,345.00	79,826.31	49.3%
IT	21,367.15	175,623.91	302,265.00	126,641.09	58.1%	17,527.58	188,195.77	342,001.39	153,805.62	55.0%
Mapping	12,115.67	95,821.04	154,787.00	58,965.96	61.9%	11,528.03	74,634.01	145,063.00	70,428.99	51.4%
Elections	-	10,529.40	73,500.00	62,970.60	14.3%	17,074.96	34,496.48	132,500.00	98,003.52	26.0%
County Surveyor	296.04	1,776.24	3,720.00	1,943.76	47.7%					
	697,665.21	5,455,362.90	11,345,041.94	5,889,679.04	48.1%	694,519.69	5,253,025.08	11,550,571.39	6,297,546.31	45.5%
Conservation Trust	7,507.85	45,055.21	92,702.00	47,646.79	48.6%	6,569.21	79,488.66	91,923.00	12,434.34	86.5%
Law Enforcement Auth	55,506.73	538,053.41	1,019,812.00	481,758.59	52.8%	60,587.00	538,107.69	999,951.00	461,843.31	53.8%
Total Expenditures	760,679.79	6,038,471.52	12,457,555.94	6,419,084.42	48.5%	761,675.90	5,870,621.43	12,642,445.39	6,771,823.96	46.4%
				-					-	
Revenue over Expenditures	131,918.42	3,011,621.55	(27,572.55)	(3,039,194.10)		181,843.90	2,881,095.37	-	(2,881,095.37)	

JUN 30, 2015
2015 Summary

Road & Bridge Fund

Source										
Local Taxes & Transfers	328,220.41	3,159,564.30	4,404,673.60	1,245,109.30	71.7%	311,659.90	2,836,199.56	3,853,843.00	1,017,643.44	73.6%
Federal Revenue	-	-	885,000.00	885,000.00	0.0%	-	179,650.06	735,000.00	555,349.94	24.4%
Fees and Reimbursements	64,283.60	158,402.35	337,760.00	179,357.65	46.9%	12,219.50	106,046.50	260,000.00	153,953.50	40.8%
	392,504.01	3,317,966.65	5,627,433.60	2,309,466.95	59.0%	323,879.40	3,121,896.12	4,848,843.00	1,726,946.88	64.4%
Road Impact Fees	-	5,725.00	90,000.00	84,275.00	6.4%	-	4,690.00	90,000.00	85,310.00	5.2%
Total Revenue	392,504.01	3,323,691.65	5,717,433.60	2,393,741.95	58.1%	323,879.40	3,126,586.12	4,938,843.00	1,812,256.88	63.3%
Expenditures										
Road & Bridge	357,016.57	2,428,876.81	5,398,139.60	2,969,262.79	45.0%	341,333.83	2,201,936.73	4,740,044.00	2,538,107.27	46.5%
Weed Department	12,705.20	74,314.86	185,841.00	111,526.14	40.0%	10,847.53	74,350.65	198,799.00	124,448.35	37.4%
Prop Tax Pd to City/Town			135,128.00	135,128.00	0.0%				-	
Total Expenditures	369,721.77	2,503,191.67	5,719,108.60	3,215,916.93	43.8%	352,181.36	2,276,287.38	4,938,843.00	2,662,555.62	46.1%
Revenue over Expenditures	22,782.24	820,499.98	(1,675.00)	(822,174.98)		(28,301.96)	850,298.74	-	(850,298.74)	

Public Health Fund

Source										
Transfers			38,118.00	38,118.00	0.0%			37,147.00	37,147.00	0.0%
Local Agency Revenue	28,843.71	151,077.35	259,246.00	108,168.65	58.3%	23,377.42	165,891.47	278,996.00	113,104.53	59.5%
CDPHE Revenue	168,750.86	561,214.93	1,028,262.00	467,047.07	54.6%	107,705.92	438,934.32	974,862.40	535,928.08	45.0%
Other State Revenue	83,487.19	281,377.85	577,855.00	296,477.15	48.7%	37,942.66	225,854.30	597,392.00	371,537.70	37.8%
Fed Revenue Pass Thru			480,000.00	480,000.00	0.0%					
Total Revenue	281,081.76	993,670.13	2,383,481.00	1,389,810.87	41.7%	169,026.00	830,680.09	1,888,397.40	1,057,717.31	44.0%
Expenditures										
Public Health	187,036.50	1,038,894.74	1,840,135.00	801,240.26	56.5%	170,332.89	969,810.57	1,888,397.40	918,586.83	51.4%
Fed Revenue Pass Thru			480,000.00	480,000.00	0.0%					
Total Expenditures	187,036.50	1,038,894.74	2,320,135.00	1,281,240.26	44.8%	170,332.89	969,810.57	1,888,397.40	918,586.83	51.4%
Revenue over Expenditures	94,045.26	(45,224.61)	63,346.00	108,570.61		(1,306.89)	(139,130.48)	-	139,130.48	

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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		825,000.00	825,000.00	0.0%	-	140,227.25	699,073.00	558,845.75	20.1%	
Sale of Vehicles & Misc		46,800.00	46,800.00	0.0%						
ETA Revenue	17,179.46	97,006.59	198,262.00	48.9%	16,767.54	99,043.15	199,652.00	100,608.85	49.6%	
Lodger's Tax Revenue	6,044.23	28,884.66	100,000.00	28.9%	178.36	21,069.85	97,828.00	76,758.15	21.5%	
Total Revenue	23,223.69	221,673.25	1,616,245.00	13.7%	16,945.90	260,340.25	1,004,000.00	743,659.75	25.9%	
Expenditures										
Capital										
Sheriff							-	-		
Courthouse	4,631.25	4,631.25	2,680,150.00	0.2%	-	28,104.10	407,300.00	379,195.90	6.9%	
Courthouse Roof Replace		45.94	73,000.00	0.1%						
Coroner					28,137.00	28,137.00	28,100.00	(37.00)	100.1%	
Fairgrounds			15,000.00	0.0%			127,000.00	127,000.00	0.0%	
HVAC Units - Annex 1	19,630.00	19,630.00	25,000.00	78.5%						
McPhee Breakwater	42,711.00	42,751.54	(42,751.54)							
Elevator						66,911.59	110,000.00	43,088.41	60.8%	
Transit Bus			58,500.00	0.0%						
IT	2,500.00	71,886.05	151,000.00	47.6%	37,532.39	54,578.39	54,600.00	21.61	100.0%	
McElmo Flume Parking Lot	1,363.56	4,418.56	17,500.00	25.2%						
McElmo Flume Foundation	2,067.94	2,088.71	(2,088.71)							
Compactor Purchase	-	460,495.00	-	(460,495.00)						
Total Capital	72,903.75	605,947.05	3,020,150.00	20.1%	65,669.39	177,731.08	727,000.00	549,268.92	24.4%	
ETA Operating	1,486.55	136,436.62	175,000.00	78.0%	1,132.81	327,892.75	175,000.00	(152,892.75)	187.4%	
Lodgers Tax Operating	5,000.00	117,000.00	102,000.00	114.7%	-	114,675.00	102,000.00	(12,675.00)	112.4%	
Total Expenditures	79,390.30	859,383.67	3,297,150.00	26.1%	66,802.20	620,298.83	1,004,000.00	383,701.17	61.8%	
Revenue over Expenditures	(56,166.61)	(637,710.42)	(1,680,905.00)	(1,043,194.58)	(49,856.30)	(359,958.58)	-	359,958.58		

Landfill

Source										
Fees & Charges to Customers	64,909.86	512,080.99	1,138,340.00	45.0%	63,002.97	537,083.77	1,304,736.00	767,652.23	41.2%	
Compost Sales			72,578.00	0.0%						
Loan			475,000.00	0.0%						
Total Revenue	64,909.86	512,080.99	1,685,918.00	30.4%	63,002.97	537,083.77	1,304,736.00	767,652.23		
Expenditures										
Landfill Expenses	81,523.33	534,077.68	1,258,201.00	42.4%	78,874.65	558,111.62	1,304,736.00	746,624.38	42.8%	
Non Operating Expenses	-		219,716.00	0.0%						
Total Expenditures	81,523.33	534,077.68	1,477,917.00	36.1%	78,874.65	558,111.62	1,304,736.00	746,624.38		
Revenue over Expenditures	(16,613.47)	(21,996.69)	208,001.00	229,997.69	(15,871.68)	(21,027.85)	-	21,027.85		