

Mar 31, 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	11,859,287.92	8,529,918.74	324,408.44	4,562,281.16	463,567.21	25,739,463.47
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			67,681.61			67,681.61
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	18,121,171.92	8,722,896.74	392,090.05	4,611,165.16	2,409,297.21	34,256,621.08
Liabilities						
Accounts payable	499,275.49	189,997.20	40,332.02	587,396.52	23,002.82	1,340,004.05
Warrants Payable	4,634.52	53,657.64			400.00	58,692.16
Deferred Revenue	6,254,734.00					6,254,734.00
Due to other Funds					48,884.00	48,884.00
Other Liabilities	(7,210.71)	(1,127.94)	(2,855.54)		540.35	(10,653.84)
Accrued Closure Costs					519,477.00	519,477.00
Total Liabilities	6,751,433.30	242,526.90	37,476.48	587,396.52	592,304.17	8,211,137.37
Fund Balance						
Inventories		50,000.00				50,000.00
TABOR	50,000.00					50,000.00
Unrestricted	12,692,984.84	8,774,514.68	602,804.21	4,567,687.84	1,744,805.69	28,382,797.26
Rev over Expend Current Yr	(1,373,246.22)	(344,144.84)	(248,190.64)	(543,919.20)	72,187.35	(2,437,313.55)
Total Fund Balance	11,369,738.62	8,480,369.84	354,613.57	4,023,768.64	1,816,993.04	26,045,483.71
Total Liab & Fund Balance	18,121,171.92	8,722,896.74	392,090.05	4,611,165.16	2,409,297.21	34,256,621.08

Montezuma County - Comparison of Expenditures

General Fund Source	March 2015					March 2014				
	Month	YTD	Budget	Differ		Month	YTD	Budget	Differ	
Local Taxes & Transfers	815,444.32	1,508,234.07	8,487,734.00	6,979,499.93	17.8%	355,261.46	1,394,784.62	8,556,239.00	7,161,454.38	16.3%
Dept and Federal Fees	179,293.64	467,017.00	3,545,651.00	3,078,634.00	13.2%	204,251.64	523,476.56	3,202,853.30	2,679,376.74	16.3%
Sheriff Contracts	19,377.40	57,874.80	251,279.00	193,404.20	23.0%	21,220.00	69,833.92	296,196.00	226,362.08	23.6%
Public Safety Grants	22,510.33	51,772.14	78,427.28	26,655.14	66.0%	6,105.00	50,579.65	196,524.70	145,945.05	25.7%
DOLA Reim				-				22,600.00	22,600.00	0.0%
Misc/Reimbursements				-				140,000.00	140,000.00	0.0%
Total Revenue	1,036,625.69	2,084,898.01	12,363,091.28	10,278,193.27	16.9%	586,838.10	2,038,674.75	12,414,413.00	10,375,738.25	16.4%
Department										
County Commissioners	20,158.59	80,354.58	281,775.00	201,420.42	28.5%	19,644.13	75,812.67	280,135.00	204,322.33	27.1%
County Clerk	48,133.55	148,252.92	631,491.00	483,238.08	23.5%	46,974.57	142,605.19	617,418.00	474,812.81	23.1%
Emergency Management	6,145.08	18,796.38	86,357.00	67,560.62	21.8%	6,585.27	18,648.40	80,876.70	62,228.30	23.1%
Treasurer	25,813.71	69,454.11	285,926.00	216,471.89	24.3%	20,744.63	72,470.40	278,769.00	206,298.60	26.0%
Assessor	54,116.08	144,307.30	480,810.00	336,502.70	30.0%	31,437.66	102,988.02	624,980.00	521,991.98	16.5%
County Attorney	15,899.05	48,904.53	198,989.00	150,084.47	24.6%	14,975.30	44,813.12	191,970.00	147,156.88	23.3%
Jail	180,316.62	547,292.04	2,187,400.88	1,640,108.84	25.0%	168,276.42	525,413.58	2,266,747.00	1,741,333.42	23.2%
Dolores Contract	5,880.90	5,880.90	157,529.00	151,648.10	3.7%					
Sheriff's Office	397,052.60	722,234.54	2,070,014.95	1,347,780.41	34.9%	152,418.27	713,564.08	2,328,130.00	1,614,565.92	30.6%
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	4,575.35	18,891.26	85,030.00	66,138.74	22.2%	9,987.58	20,977.31	69,490.00	48,512.69	30.2%
County Fair	-	2,692.79	17,000.00	14,307.21	15.8%	215.48	5,215.48	35,500.00	30,284.52	14.7%
Extension	7,621.28	24,250.89	112,512.00	88,261.11	21.6%	7,383.42	22,494.33	108,828.00	86,333.67	20.7%
Planning	18,199.58	48,851.61	195,425.00	146,573.39	25.0%	12,293.73	39,203.77	151,105.00	111,901.23	25.9%
Public Health Services	150.00	8,930.71	31,822.00	22,891.29	28.1%					
Veterans	5,466.98	17,385.64	72,768.00	55,382.36	23.9%	4,182.09	25,039.25	70,622.00	45,582.75	35.5%
Fairgrounds	17,030.52	40,640.92	201,202.00	160,561.08	20.2%	12,183.98	44,938.66	195,720.00	150,781.34	23.0%
Grounds & Buildings	66,855.14	168,530.04	722,535.00	554,004.96	23.3%	34,990.79	140,584.83	747,272.00	606,687.17	18.8%
Administration	25,384.53	66,476.06	285,880.00	219,403.94	23.3%	27,365.25	69,681.13	339,430.00	269,748.87	20.5%
Miscellaneous	31,779.19	375,399.77	1,135,125.00	759,725.23	33.1%	7,953.44	352,540.01	1,086,981.00	734,440.99	32.4%
Public Trustee	1,217.20	3,671.91	17,907.00	14,235.09	20.5%	1,131.67	3,734.88	17,907.00	14,172.12	20.9%
Purchasing	22,663.90	25,447.38	70,000.00	44,552.62	36.4%	3,513.67	6,942.14	75,000.00	68,057.86	9.3%
Senior Services	20,278.84	60,988.20	250,339.00	189,350.80	24.4%	17,601.71	58,507.20	258,418.30	199,911.10	22.6%
Commodities Received	-	-	40,084.00	40,084.00	0.0%					
Nat Resource & Fed Lands	6,249.54	18,940.70	79,185.00	60,244.30	23.9%	5,634.28	17,515.04	71,408.00	53,892.96	24.5%
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	13,294.63	37,547.88	173,635.00	136,087.12	21.6%	13,462.77	38,947.66	157,345.00	118,397.34	24.8%
IT	31,130.00	110,254.15	302,265.00	192,010.85	36.5%	56,094.14	137,213.81	304,469.00	167,255.19	45.1%
Mapping	11,307.83	42,292.35	154,787.00	112,494.65	27.3%	11,062.34	41,193.63	145,063.00	103,869.37	28.4%
Elections	10,529.40	10,529.40	73,500.00	62,970.60	14.3%	10,619.14	10,639.69	132,500.00	121,860.31	8.0%
County Surveyor	296.04	888.12	3,720.00	2,831.88	23.9%					
	1,047,546.13	3,070,923.51	11,278,149.83	8,207,226.32	27.2%	696,731.73	2,935,627.12	11,500,539.00	8,564,911.88	25.5%
Conservation Trust	7,507.85	22,531.66	92,702.00	70,170.34	24.3%	10,406.24	32,764.03	91,923.00	59,158.97	35.6%
Law Enforcement Auth	62,544.36	364,689.06	1,019,812.00	655,122.94	35.8%	60,663.05	359,759.66	821,951.00	462,191.34	43.8%
Total Expenditures	1,117,598.34	3,458,144.23	12,390,663.83	8,932,519.60	27.9%	767,801.02	3,328,150.81	12,414,413.00	9,086,262.19	26.8%
Revenue over Expenditures	(80,972.65)	(1,373,246.22)	(27,572.55)	1,345,673.67		(180,962.92)	(1,289,476.06)	-	1,289,476.06	

Montezuma County - Comparison of Expenditures

	March 2015					March 2014				
	Month	YTD	Budget	Differ		Month	YTD	Budget	Differ	
Road & Bridge Fund										
Source										
Local Taxes & Transfers	261,548.08	876,017.75	4,404,673.60	3,528,655.85	19.9%	285,506.15	864,187.43	3,853,843.00	2,989,655.57	22.4%
Federal Revenue	-	-	885,000.00	885,000.00	0.0%	-	-	735,000.00	735,000.00	0.0%
Fees and Reimbursements	7,858.40	50,854.30	260,000.00	209,145.70	19.6%	8,790.00	61,188.50	260,000.00	198,811.50	23.5%
	269,406.48	926,872.05	5,549,673.60	4,622,801.55	16.7%	294,296.15	925,375.93	4,848,843.00	3,923,467.07	19.1%
Road Impact Fees	1,450.00	1,450.00	90,000.00	88,550.00	1.6%	4,690.00	4,690.00	90,000.00	85,310.00	5.2%
Total Revenue	270,856.48	928,322.05	5,639,673.60	4,711,351.55	16.5%	298,986.15	930,065.93	4,938,843.00	4,008,777.07	18.8%
Expenditures										
Road & Bridge	509,483.84	1,241,932.90	5,320,379.60	4,078,446.70	23.3%	253,639.99	1,008,496.36	4,740,044.00	3,731,547.64	21.3%
Weed Department	18,155.30	38,024.39	185,841.00	147,816.61	20.5%	11,087.08	31,906.22	198,799.00	166,892.78	16.0%
Prop Tax Pd to City/Town			135,128.00	135,128.00	0.0%				-	
Total Expenditures	527,639.14	1,279,957.29	5,641,348.60	4,361,391.31	22.7%	264,727.07	1,040,402.58	4,938,843.00	3,898,440.42	21.1%
Revenue over Expenditures	(256,782.66)	(351,635.24)	(1,675.00)	349,960.24		34,259.08	(110,336.65)	-	110,336.65	
Public Health Fund										
Source										
Transfers			38,118.00	38,118.00	0.0%			37,147.00	37,147.00	0.0%
Local Agency Revenue	18,698.58	50,804.58	259,246.00	208,441.42	19.6%	19,200.71	73,274.50	278,996.00	205,721.50	26.3%
CDPHE Revenue	51,999.18	113,634.97	1,028,262.00	914,627.03	11.1%	61,482.14	163,653.97	972,116.00	808,462.03	16.8%
Other State Revenue	58,133.78	79,184.94	577,855.00	498,670.06	13.7%	5,292.23	84,423.91	597,392.00	512,968.09	14.1%
Fed Revenue Pass Thru			480,000.00	480,000.00	0.0%					
Total Revenue	128,831.54	243,624.49	2,383,481.00	2,139,856.51	10.2%	85,975.08	321,352.38	1,885,651.00	1,564,298.62	17.0%
Expenditures										
Public Health	170,609.46	491,815.13	1,840,135.00	1,348,319.87	26.7%	180,162.14	497,183.87	1,885,651.00	1,388,467.13	26.4%
Fed Revenue Pass Thru			480,000.00	480,000.00	0.0%					
Total Expenditures	170,609.46	491,815.13	2,320,135.00	1,828,319.87	21.2%	180,162.14	497,183.87	1,885,651.00	1,388,467.13	26.4%
Revenue over Expenditures	(41,777.92)	(248,190.64)	63,346.00	311,536.64		(94,187.06)	(175,831.49)	-	175,831.49	

Montezuma County - Comparison of Expenditures

	March 2015					March 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			825,000.00	825,000.00	0.0%		9,250.00	699,073.00	689,823.00	1.3%
Sale of Vehicles & Misc			46,800.00	46,800.00	0.0%					
ETA Revenue	15,557.98	44,764.93	198,262.00	153,497.07	22.6%	16,345.52	46,050.19	199,652.00	153,601.81	23.1%
Lodger's Tax Revenue	12,742.91	18,939.72	100,000.00	81,060.28	18.9%	224.82	7,566.99	97,828.00	90,261.01	7.7%
Total Revenue	28,300.89	63,704.65	1,616,245.00	1,552,540.35	3.9%	16,570.34	62,867.18	1,004,000.00	941,132.82	6.3%
Expenditures										
Capital										
Sheriff								150,000.00	150,000.00	0.0%
Courthouse			2,680,150.00	2,680,150.00	0.0%			250,000.00	250,000.00	0.0%
Courthouse Roof Replace			73,000.00	73,000.00	0.0%					
Coroner								35,000.00	35,000.00	0.0%
Fairgrounds			15,000.00	15,000.00	0.0%			127,000.00	127,000.00	0.0%
HVAC Units - Annex 1			25,000.00	25,000.00	0.0%					
Elevator								125,000.00	125,000.00	0.0%
Transit Bus			58,500.00	58,500.00	0.0%					
IT	5,909.91	21,309.99	151,000.00	129,690.01	14.1%			40,000.00	40,000.00	0.0%
McElmo Flume Grant			17,500.00	17,500.00	0.0%					
Compactor Purchase	460,495.00	460,495.00	-	(460,495.00)	#DIV/0!					
Total Capital	466,404.91	481,804.99	3,020,150.00	2,538,345.01	16.0%	-	-	727,000.00	727,000.00	0.0%
ETA Operating	123,300.27	125,818.86	175,000.00	49,181.14	71.9%	965.14	324,978.80	175,000.00	(149,978.80)	185.7%
Lodgers Tax Operating			102,000.00	102,000.00	0.0%			102,000.00	102,000.00	0.0%
Total Expenditures	589,705.18	607,623.85	3,297,150.00	2,689,526.15	18.4%	965.14	324,978.80	1,004,000.00	679,021.20	32.4%
Revenue over Expenditures	(561,404.29)	(543,919.20)	(1,680,905.00)	(1,136,985.80)		15,605.20	(262,111.62)	-	262,111.62	
Landfill										
Source										
Fees & Charges to Customers	135,914.59	274,027.57	1,138,340.00	864,312.43	24.1%	92,849.35	221,109.47	1,304,736.00	1,083,626.53	16.9%
Compost Sales			72,578.00	72,578.00	0.0%					
Loan			475,000.00	475,000.00	0.0%					
Total Revenue	135,914.59	274,027.57	1,685,918.00	1,411,890.43	16.3%	92,849.35	221,109.47	1,304,736.00	1,083,626.53	16.9%
Expenditures										
Landfill Expenses	60,178.96	201,840.22	1,258,201.00	1,056,360.78	16.0%	76,403.18	327,989.07	1,304,736.00	976,746.93	25.1%
Non Operating Expenses	-	-	219,716.00	219,716.00	0.0%					
Total Expenditures	60,178.96	201,840.22	1,477,917.00	1,276,076.78	13.7%	76,403.18	327,989.07	1,304,736.00	976,746.93	25.1%
Revenue over Expenditures	75,735.63	72,187.35	208,001.00	135,813.65		16,446.17	(106,879.60)	-	106,879.60	