

Mar 31, 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	13,464,308.71	6,769,036.69	481,972.39	5,306,232.00	529,610.72	1,817,181.61	28,368,342.12
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	21,070,684.13	10,845,287.37	481,972.39	5,306,232.00	2,390,110.53	1,817,181.61	41,911,468.03
Liabilities							
Accounts payable	197,985.71	145,600.14	27,887.46	213,863.09	53,884.71	63,539.69	702,760.80
Warrents Payable	3,651.48	9,266.82			708.10		13,626.40
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		(624.10)					(624.10)
Accrued Closure Costs					847,273.00		847,273.00
Total Liabilities	7,455,391.19	3,489,783.86	27,887.46	213,863.09	901,865.81	2,063,539.69	14,152,331.10
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	(1,004,796.93)	(337,755.26)	(13,590.18)	(132,565.75)	(6,481.69)	146,813.10	(1,348,376.71)
Total Fund Balance	13,615,292.94	7,355,503.51	454,084.93	5,092,368.91	1,488,244.72	(246,358.08)	27,759,136.93
Total Liab & Fund Balance	21,070,684.13	10,845,287.37	481,972.39	5,306,232.00	2,390,110.53	1,817,181.61	41,911,468.03

Montezuma County - Comparision of Expenditures

Source	March 2016					March 2015				
	Month	YTD	Budget	Differ		Month	YTD	Budget	Differ	
General Fund										
Local Taxes & Transfers	436,102.77	2,021,943.87	9,619,182.00	7,597,238.13	21.0%	815,444.32	1,508,234.07	8,487,734.00	6,979,499.93	17.8%
Dept and Federal Fees	166,635.23	504,540.54	3,342,840.00	2,838,299.46	15.1%	179,293.64	467,017.00	3,545,651.00	3,078,634.00	13.2%
Sheriff Contracts	25,627.40	51,882.20	157,529.00	105,646.80	32.9%	19,377.40	57,874.80	251,279.00	193,404.20	23.0%
Public Safety Grants	33,275.11	131,382.91	610,698.02	479,315.11	21.5%	22,510.33	51,772.14	78,427.28	26,655.14	66.0%
DOLA Reim	-	-	-	-	-	-	-	-	-	-
Misc/Reimbursements	-	8,316.00	1,200.00	(7,116.00)	693.0%	-	-	-	-	-
Total Revenue	661,640.51	2,718,065.52	13,731,449.02	11,013,383.50	24.7%	1,036,625.69	2,084,898.01	12,363,091.28	10,278,193.27	16.9%
Department										
County Commissioners	21,806.45	82,407.64	274,779.00	192,371.36	30.0%	20,158.59	80,354.58	281,775.00	201,420.42	28.5%
County Clerk	48,242.42	142,544.87	639,529.00	496,984.13	22.3%	48,133.55	148,252.92	631,491.00	483,238.08	23.5%
Emergency Management	7,254.48	22,049.91	85,408.00	63,358.09	25.8%	6,145.08	18,796.38	86,357.00	67,560.62	21.8%
Treasurer	21,560.17	69,145.73	286,903.00	217,757.27	24.1%	25,813.71	69,454.11	285,926.00	216,471.89	24.3%
Assessor	34,936.58	103,972.16	468,746.00	364,773.84	22.2%	54,116.08	144,307.30	480,810.00	336,502.70	30.0%
County Attorney	19,085.87	60,765.00	237,325.00	176,560.00	25.6%	15,899.05	48,904.53	198,989.00	150,084.47	24.6%
Jail	163,505.34	530,632.95	2,278,204.32	1,747,571.37	23.3%	180,316.62	547,292.04	2,187,400.88	1,640,108.84	25.0%
Detention Center Grants	23,315.12	60,254.21	209,812.00	149,557.79	28.7%	-	-	-	-	-
Sheriff's Office Grants	17,889.00	76,998.59	482,752.00	405,753.41	15.9%	5,880.90	5,880.90	157,529.00	151,648.10	-
Sheriff's Office	145,807.25	661,930.37	2,377,790.70	1,715,860.33	27.8%	397,052.60	722,234.54	2,070,014.95	1,347,780.41	34.9%
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	8,450.13	27,730.55	98,627.00	70,896.45	28.1%	4,575.35	18,891.26	85,030.00	66,138.74	22.2%
County Fair	61.66	1,480.69	21,250.00	19,769.31	7.0%	-	2,692.79	17,000.00	14,307.21	15.8%
Extension	7,900.37	26,279.42	116,107.00	89,827.58	22.6%	7,621.28	24,250.89	112,512.00	88,261.11	21.6%
Planning	15,993.01	45,993.91	196,155.00	150,161.09	23.4%	18,199.58	48,851.61	195,425.00	146,573.39	25.0%
Publilc Health Services	-	10,495.69	12,500.00	2,004.31	84.0%	150.00	8,930.71	31,822.00	22,891.29	28.1%
Veterans	5,312.55	16,734.84	74,150.00	57,415.16	22.6%	5,466.98	17,385.64	72,768.00	55,382.36	23.9%
Fairgrounds	17,293.58	57,445.10	273,845.00	216,399.90	21.0%	17,030.52	40,640.92	201,202.00	160,561.08	20.2%
Grounds & Buildings	52,477.04	172,013.86	728,003.00	555,989.14	23.6%	66,855.14	168,530.04	722,535.00	554,004.96	23.3%
Administration	31,608.09	73,100.68	280,680.00	207,579.32	26.0%	25,384.53	66,476.06	285,880.00	219,403.94	23.3%
Miscellaneous	20,227.32	452,791.81	1,331,690.00	878,898.19	34.0%	31,779.19	375,399.77	1,135,125.00	759,725.23	33.1%
Public Trustee	1,254.79	3,964.37	18,531.00	14,566.63	21.4%	1,217.20	3,671.91	17,907.00	14,235.09	20.5%
Purchasing	2,646.03	6,902.87	71,000.00	64,097.13	9.7%	22,663.90	25,447.38	70,000.00	44,552.62	36.4%
Senior Services	20,724.03	64,988.18	287,390.00	222,401.82	22.6%	20,278.84	60,988.20	250,339.00	189,350.80	24.4%
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	19,380.63	80,490.00	61,109.37	24.1%	6,249.54	18,940.70	79,185.00	60,244.30	23.9%
Animal Control	1,583.72	56,583.72	71,500.00	14,916.28	79.1%	-	2,427.43	71,500.00	69,072.57	3.4%
Transit	18,368.76	49,310.45	194,599.00	145,288.55	25.3%	13,294.63	37,547.88	173,635.00	136,087.12	21.6%
IT	31,891.52	182,458.61	336,010.00	153,551.39	54.3%	31,130.00	110,254.15	302,265.00	192,010.85	36.5%
Mapping	12,033.95	45,818.60	155,721.00	109,902.40	29.4%	11,307.83	42,292.35	154,787.00	112,494.65	27.3%
Elections	278.15	10,997.55	119,375.00	108,377.45	9.2%	10,529.40	10,529.40	73,500.00	62,970.60	14.3%
County Surveyor	296.04	888.12	3,720.00	2,831.88	23.9%	296.04	888.12	3,720.00	2,831.88	23.9%
	769,335.19	3,371,353.37	12,819,834.02	9,448,480.65		1,053,427.03	3,076,804.41	11,435,678.83	8,358,874.42	26.9%
Conservation Trust	7,664.30	22,992.90	92,216.00	69,223.10	24.9%	7,507.85	22,531.66	92,702.00	70,170.34	24.3%
Law Enforcement Auth	58,475.03	361,401.22	976,928.00	615,526.78	37.0%	62,544.36	364,689.06	1,019,812.00	655,122.94	35.8%
Total Expenditures	835,474.52	3,755,747.49	13,888,978.02	10,133,230.53	27.0%	1,123,479.24	3,464,025.13	12,548,192.83	9,084,167.70	27.6%
Revenue over Expenditures	(173,834.01)	(1,037,681.97)	(157,529.00)	880,152.97		(86,853.55)	(1,379,127.12)	(185,101.55)	1,194,025.57	

Montezuma County - Comparison of Expenditures

General Fund	March 2016					March 2015				
	Month	YTD	Budget	Differ		Month	YTD	Budget	Differ	
Road & Bridge Fund										
Source										
Local Taxes & Transfers	307,281.61	1,124,773.28	4,806,517.00	3,681,743.72	23.4%	261,548.08	876,017.75	4,404,673.60	3,528,655.85	19.9%
Federal Revenue			2,150,879.00	2,150,879.00	0.0%	-	-	885,000.00	885,000.00	0.0%
Fees and Reimbursements	8,052.10	22,866.90	194,000.00	171,133.10	11.8%	7,858.40	50,854.30	260,000.00	209,145.70	19.6%
	315,333.71	1,147,640.18	7,151,396.00	6,003,755.82	16.0%	269,406.48	926,872.05	5,549,673.60	4,622,801.55	16.7%
Road Impact Fees	13,365.35	32,115.35	40,000.00	7,884.65	80.3%	1,450.00	1,450.00	90,000.00	88,550.00	1.6%
Total Revenue	328,699.06	1,179,755.53	7,191,396.00	6,011,640.47	16.4%	270,856.48	928,322.05	5,639,673.60	4,711,351.55	16.5%
Expenditures										
Road & Bridge	295,247.98	1,448,674.20	6,943,792.00	5,495,117.80	20.9%	509,483.84	1,241,932.90	5,320,379.60	4,078,446.70	23.3%
Weed Department	26,326.06	68,836.59	282,284.00	213,447.41	24.4%	18,155.30	38,024.39	185,841.00	147,816.61	20.5%
Prop Tax Pd to City/Town		-	-	-	0.0%			135,128.00	135,128.00	0.0%
Total Expenditures	321,574.04	1,517,510.79	7,226,076.00	5,708,565.21	21.0%	527,639.14	1,279,957.29	5,641,348.60	4,361,391.31	22.7%
Revenue over Expenditures	7,125.02	(337,755.26)	(34,680.00)	303,075.26		(256,782.66)	(351,635.24)	(1,675.00)	349,960.24	
Public Health Fund										
Source										
Transfers	-	-	68,821.00	68,821.00	0.0%			38,118.00	38,118.00	0.0%
Local Agency Revenue	28,012.82	101,213.65	264,800.00	163,586.35	38.2%	20,670.52	84,046.49	259,246.00	175,199.51	32.4%
CDPHE Revenue	18,102.45	199,852.53	1,027,881.00	828,028.47	19.4%	94,809.18	242,213.78	1,028,262.00	786,048.22	23.6%
Other State Revenue	27,385.39	166,814.71	610,999.00	444,184.29	27.3%	58,858.79	158,831.47	577,855.00	419,023.53	27.5%
Fed Revenue Pass Thru		-	465,000.00	465,000.00	0.0%			480,000.00	480,000.00	0.0%
Total Revenue	73,500.66	467,880.89	2,437,501.00	1,969,620.11	19.2%	174,338.49	485,091.74	2,383,481.00	1,898,389.26	20.4%
Expenditures										
Public Health	159,545.89	481,471.07	1,972,501.00	1,491,029.93	24.4%	170,609.46	491,815.13	1,840,135.00	1,348,319.87	26.7%
Fed Revenue Pass Thru			465,000.00	465,000.00	0.0%			480,000.00	480,000.00	0.0%
Total Expenditures	159,545.89	481,471.07	2,437,501.00	1,956,029.93	19.8%	170,609.46	491,815.13	2,320,135.00	1,828,319.87	21.2%
Revenue over Expenditures	(86,045.23)	(13,590.18)	-	13,590.18		3,729.03	(6,723.39)	63,346.00	70,069.39	
Landfill										
Source										
Fees & Charges to Customers	94,653.40	274,290.17	1,128,002.00	853,711.83	24.3%	135,914.59	274,027.57	1,138,340.00	864,312.43	24.1%
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	94,653.40	274,290.17	1,145,651.00	871,360.83	23.9%	135,914.59	274,027.57	1,685,918.00	1,411,890.43	16.3%
Expenditures										
Landfill Expenses	93,593.59	280,771.86	1,145,651.00	864,879.14	24.5%	60,178.96	201,840.22	1,258,201.00	1,056,360.78	16.0%
Non Operating Expenses				-	0.0%			219,716.00	219,716.00	0.0%
	93,593.59	280,771.86	1,145,651.00	864,879.14	24.5%	60,178.96	201,840.22	1,477,917.00	1,276,076.78	13.7%
Revenue over Expenditures	1,059.81	(6,481.69)	-	6,481.69		75,735.63	72,187.35	208,001.00	135,813.65	

Montezuma County - Comparison of Expenditures

General Fund	March 2016				March 2015					
	Month	YTD	Budget	Differ	Month	YTD	Budget	Differ		
Fleet Management										
Source										
Fees & Charges to Depts	18,228.08	94,973.66	350,000.00	255,026.34	27.1%					
Replacement Costs		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	18,228.08	446,579.66	829,274.00	382,694.34						
Setup Expenses	11,404.02	11,408.10	22,500.00	11,091.90	50.7%					
New Vehicles	36,858.98	105,292.86	250,000.00	144,707.14	42.1%					
Operating Expenses	39,455.93	183,065.60	556,774.00	373,708.40	32.9%					
Total Expenditures	87,718.93	299,766.56	829,274.00	529,507.44	36.1%					
Revenue over Expenditures	(69,490.85)	146,813.10	-	(146,813.10)						
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	55,469.79	55,469.79	4,628,317.00	4,572,847.21	1.2%			871,800.00	871,800.00	0.0%
ETA Revenue	25,115.78	59,085.10	197,523.00	138,437.90	29.9%	15,557.98	44,764.93	198,262.00	153,497.07	22.6%
Lodger's Tax Revenue	8,131.58	17,723.64	100,000.00	82,276.36	17.7%	12,742.91	18,939.72	100,000.00	81,060.28	18.9%
Conservation Trust	35,305.51	35,361.23	47,784.00	12,422.77	74.0%					
LEA Revenue	32,809.95	225,092.09	(183,920.00)	(409,012.09)	-122.4%					
	156,832.61	392,731.85	7,473,904.00	7,081,172.15	5.3%	28,300.89	63,704.65	1,616,245.00	1,552,540.35	3.9%
Expenditures										
Capital										
Courthouse		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	37,912.83	79,181.00	586,300.00	507,119.00	13.5%					
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	25,000.00	0.0%
Transit Bus				-				58,500.00	58,500.00	0.0%
IT	27,755.00	35,255.00	35,000.00	(255.00)	100.7%	5,909.91	21,309.99	151,000.00	129,690.01	14.1%
McElmo Flume Parking Lot		25,978.50	50,000.00	24,021.50	52.0%					
McElmo Flume Foundation	8,843.93	69,332.74	156,240.00	86,907.26	44.4%			17,500.00	17,500.00	0.0%
Landfill Capital			682,500.00	682,500.00	0.0%	460,495.00	460,495.00	-	(460,495.00)	
Trail Project		14.62	100,000.00	99,985.38	0.0%					
Other Projects										
Total Capital	74,511.76	239,165.32	7,370,040.00	7,130,874.68	3.2%	466,404.91	481,804.99	3,020,150.00	2,538,345.01	16.0%
ETA Operating	7,224.04	138,232.28	140,000.00	1,767.72	98.7%	123,300.27	125,818.86	175,000.00	49,181.14	71.9%
Lodgers Tax Operating	147,900.00	147,900.00	100,000.00	(47,900.00)	147.9%			102,000.00	102,000.00	0.0%
Conservation Trust Transfers										
LEA Transfers										
Total Expenditures	229,635.80	525,297.60	7,610,040.00	7,084,742.40	6.9%	589,705.18	607,623.85	3,297,150.00	2,689,526.15	18.4%
Revenue over Expenditures	(72,803.19)	(132,565.75)	(136,136.00)	(3,570.25)		(561,404.29)	(543,919.20)	(1,680,905.00)	(1,136,985.80)	