

Mar 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	13,424,927.01	6,957,609.00	642,895.23	4,922,725.15	1,428,666.51	464,626.04	1,405,802.42	29,247,251.36
Property taxes receivable	7,958,222.00	2,013,804.00						9,972,026.00
Other receivables		2,204,069.82	164,799.33					2,368,869.15
Due from other funds				364,713.00				364,713.00
Due from state/other govt	42,446.13							42,446.13
Inventory		50,000.00				15,000.00		65,000.00
Capital Assets						4,771,681.56	271,134.02	5,042,815.58
Accum Depreciation						(2,638,755.32)	(5,452.64)	(2,644,207.96)
Total Assets	21,425,595.14	11,225,482.82	807,694.56	5,287,438.15	1,428,666.51	2,612,552.28	1,671,483.80	44,458,913.26
Liabilities								
Accounts payable	482,646.96	140,444.39	57,399.70	871,897.25	147,000.00	169,389.16	11,195.03	1,879,972.49
Warrents Payable	244,794.39	45,922.63				2,051.44		292,768.46
Deferred Revenue	7,958,222.00	13,804.00						7,972,026.00
Deferred Impact Fees		1,500,000.00						1,500,000.00
Due to other Funds		2,000,000.00				364,713.00	2,000,000.00	4,364,713.00
Other Liabilities								-
Accrued Closure Costs						892,654.00		892,654.00
Total Liabilities	8,685,663.35	3,700,171.02	57,399.70	871,897.25	147,000.00	1,428,807.60	2,011,195.03	16,902,133.95
Fund Balance								
Inventories		50,000.00						50,000.00
TABOR	50,000.00							50,000.00
Unrestricted	13,696,991.20	7,591,172.85	718,373.74	6,512,727.86	1,188,548.74	1,238,683.60	(345,039.44)	30,601,458.55
Rev over Expend Current Yr	(1,007,059.41)	(115,861.05)	31,921.12	(2,097,186.96)	93,117.77	(54,938.92)	5,328.21	(3,144,679.24)
Total Fund Balance	12,739,931.79	7,525,311.80	750,294.86	4,415,540.90	1,281,666.51	1,183,744.68	(339,711.23)	27,556,779.31
Total Liab & Fund Balance	21,425,595.14	11,225,482.82	807,694.56	5,287,438.15	1,428,666.51	2,612,552.28	1,671,483.80	44,458,913.26

Montezuma County - Comparision of Expenditures

General Fund Source	March 2017					March 2016				
	Month	YTD	Budget	Differ		Month	YTD	Budget	Differ	
Local Taxes & Transfers	410,093.96	1,911,592.72	8,765,832.00	6,854,239.28	21.8%	436,102.77	2,021,943.87	9,619,182.00	7,597,238.13	21.0%
Dept and Federal Fees	214,262.29	605,959.39	3,186,895.80	2,580,936.41	19.0%	166,635.23	504,540.54	3,342,840.00	2,838,299.46	15.1%
Sheriff Contracts		26,254.80	157,529.00	131,274.20	16.7%	25,627.40	51,882.20	157,529.00	105,646.80	32.9%
Public Safety Grants	19,833.61	97,762.76	652,549.80	554,787.04	15.0%	33,275.11	131,382.91	610,698.02	479,315.11	21.5%
Misc/Reimbursements		8,316.00	16,600.00	8,284.00	50.1%	-	8,316.00	1,200.00	(7,116.00)	693.0%
Total Revenue	644,189.86	2,649,885.67	12,779,406.60	10,129,520.93	26.2%	661,640.51	2,718,065.52	13,731,449.02	11,013,383.50	24.7%
Department										
County Commissioners	21,698.86	90,317.19	275,490.00	185,172.81	32.8%	21,806.45	82,407.64	274,779.00	192,371.36	30.0%
County Clerk	48,193.37	142,650.39	621,561.80	478,911.41	23.0%	48,242.42	142,544.87	639,529.00	496,984.13	22.3%
Emergency Management	9,094.73	22,021.27	85,314.00	63,292.73	25.8%	7,254.48	22,049.91	85,408.00	63,358.09	25.8%
Treasurer	21,707.61	68,741.29	286,903.00	218,161.71	24.0%	21,560.17	69,145.73	286,903.00	217,757.27	24.1%
Assessor	40,026.00	106,655.76	445,946.00	339,290.24	23.9%	34,936.58	103,972.16	468,746.00	364,773.84	22.2%
County Attorney	21,808.18	66,302.21	261,301.00	194,998.79	25.4%	19,085.87	60,765.00	237,325.00	176,560.00	25.6%
Detention Center Grants	9,106.89	27,356.71	341,083.00	313,726.29	8.0%	23,315.12	60,254.21	209,812.00	149,557.79	28.7%
Dolores Contract	13,606.48	37,345.70	157,528.00	120,182.30	23.7%	11,067.56	32,885.04	157,529.00	124,643.96	20.9%
Sheriff's Office Grants	89,561.06	170,504.70	411,528.00	241,023.30	41.4%	17,889.00	76,998.59	482,752.00	405,753.41	15.9%
Sheriff's Office	362,175.18	681,480.79	2,274,443.80	1,592,963.01	30.0%	145,807.25	661,930.37	2,377,790.70	1,715,860.33	27.8%
District Attorney		205,184.75	820,739.00	615,554.25	25.0%		202,407.25	809,629.00	607,221.75	25.0%
Coroner	8,093.73	19,309.88	105,893.00	86,583.12	18.2%	8,450.13	27,730.55	98,627.00	70,896.45	28.1%
County Fair	2,806.63	4,432.68	31,320.00	26,887.32	14.2%	61.66	1,480.69	21,250.00	19,769.31	7.0%
Extension	14,747.59	32,787.17	106,487.00	73,699.83	30.8%	7,900.37	26,279.42	116,107.00	89,827.58	22.6%
Planning	9,105.32	26,716.99	130,162.00	103,445.01	20.5%	15,993.01	45,993.91	196,155.00	150,161.09	23.4%
Public Health Services	659.21	10,734.01	66,020.00	55,285.99	16.3%	-	10,495.69	12,500.00	2,004.31	84.0%
Veterans	6,343.55	18,833.79	94,476.00	75,642.21	19.9%	5,312.55	16,734.84	74,150.00	57,415.16	22.6%
Fairgrounds	16,261.21	50,130.39	205,700.00	155,569.61	24.4%	17,293.58	57,445.10	273,845.00	216,399.90	21.0%
Maintenance	102,713.55	215,264.60	705,814.00	490,549.40	30.5%	52,477.04	172,013.86	728,003.00	555,989.14	23.6%
Administration	23,613.65	67,994.94	260,380.00	192,385.06	26.1%	31,608.09	73,100.68	280,680.00	207,579.32	26.0%
Miscellaneous	15,933.00	360,227.98	462,480.00	102,252.02	77.9%	20,227.32	452,791.81	1,331,690.00	878,898.19	34.0%
Public Trustee	1,292.61	4,388.44	18,531.00	14,142.56	23.7%	1,254.79	3,964.37	18,531.00	14,566.63	21.4%
Purchasing	2,704.68	12,484.74	55,000.00	42,515.26	22.7%	2,646.03	6,902.87	71,000.00	64,097.13	9.7%
Senior Services	19,950.38	68,276.01	281,469.00	213,192.99	24.3%	20,724.03	64,988.18	287,390.00	222,401.82	22.6%
Commodities Received		-	40,084.00	40,084.00	0.0%		-	40,084.00	40,084.00	0.0%
Nat Resource & Fed Lands	6,509.85	20,202.96	80,490.00	60,287.04	25.1%	6,464.21	19,380.63	80,490.00	61,109.37	24.1%
Animal Control		-	64,350.00	64,350.00	0.0%	1,583.72	56,583.72	71,500.00	14,916.28	79.1%
Transit	19,767.89	55,708.22	211,368.00	155,659.78	26.4%	18,368.76	49,310.45	194,599.00	145,288.55	25.3%
IT	36,307.82	150,685.19	398,761.00	248,075.81	37.8%	31,891.52	182,458.61	336,010.00	153,551.39	54.3%
GIS Department	11,544.77	42,669.05	147,875.00	105,205.95	28.9%	12,033.95	45,818.60	155,721.00	109,902.40	29.4%
Elections	1,006.20	1,006.20	50,000.00	48,993.80	2.0%	278.15	10,997.55	119,375.00	108,377.45	9.2%
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%
Total Expenditures	1,133,974.89	3,336,112.64	11,788,795.60	8,452,682.96		769,335.19	3,371,353.37	12,819,834.02	9,448,480.65	
Conservation Trust	7,640.34	22,921.02	94,217.00	71,295.98	24.3%	7,664.30	22,992.90	92,216.00	69,223.10	24.9%
Law Enforcement Auth	62,704.02	297,911.42	896,394.00	598,482.58	33.2%	58,475.03	361,401.22	976,928.00	615,526.78	37.0%
	1,204,319.25	3,656,945.08	12,779,406.60	9,122,461.52		835,474.52	3,755,747.49	13,888,978.02	10,133,230.53	27.0%
Revenue over Expenditures	(560,129.39)	(1,007,059.41)	-	1,007,059.41		(173,834.01)	(1,037,681.97)	(157,529.00)	880,152.97	

Montezuma County - Comparision of Expenditures

	March 2017					March 2016				
	Month	YTD	Budget	Differ		Month	YTD	Budget	Differ	
Road & Bridge Fund										
Source										
Local Taxes & Transfers	295,754.60	1,021,430.72	4,686,383.00	3,664,952.28	21.8%	307,281.61	1,124,773.28	4,806,517.00	3,681,743.72	23.4%
Federal Revenue			2,286,272.00	2,286,272.00	0.0%			2,150,879.00	2,150,879.00	0.0%
Fees and Reimbursements	26,008.60	52,048.55	304,000.00	251,951.45	17.1%	8,052.10	22,866.90	194,000.00	171,133.10	11.8%
	321,763.20	1,073,479.27	7,276,655.00	6,203,175.73	14.8%	315,333.71	1,147,640.18	7,151,396.00	6,003,755.82	16.0%
Road Impact Fees			45,000.00	45,000.00	0.0%	13,365.35	32,115.35	40,000.00	7,884.65	80.3%
Total Revenue	321,763.20	1,073,479.27	7,321,655.00	6,248,175.73	14.7%	328,699.06	1,179,755.53	7,191,396.00	6,011,640.47	16.4%
Expenditures										
Road & Bridge	330,732.29	1,143,857.34	6,951,775.00	5,807,917.66	16.5%	295,247.98	1,448,674.20	6,943,792.00	5,495,117.80	20.9%
Weed Department	18,838.24	45,482.98	227,914.00	182,431.02	20.0%	26,326.06	68,836.59	282,284.00	213,447.41	24.4%
Prop Tax Pd to City/Town		-	141,966.00	141,966.00			-		-	
Total Expenditures	349,570.53	1,189,340.32	7,321,655.00	6,132,314.68	16.2%	321,574.04	1,517,510.79	7,226,076.00	5,708,565.21	21.0%
Revenue over Expenditures	(27,807.33)	(115,861.05)	-	115,861.05		7,125.02	(337,755.26)	(34,680.00)	303,075.26	
Public Health Fund										
Source										
Transfers		-	11,373.00	11,373.00	0.0%	-	-	68,821.00	68,821.00	0.0%
Local Agency Revenue	34,791.26	115,088.00	289,750.00	174,662.00	39.7%	28,012.82	101,213.65	264,800.00	163,586.35	38.2%
CDPHE Revenue	113,800.47	307,628.28	1,012,810.00	705,181.72	30.4%	18,102.45	199,852.53	1,027,881.00	828,028.47	19.4%
Other State Revenue	48,587.05	132,024.45	713,289.00	581,264.55	18.5%	27,385.39	166,814.71	610,999.00	444,184.29	27.3%
Fed Revenue Pass Thru			465,000.00	465,000.00	0.0%		-	465,000.00	465,000.00	0.0%
Total Revenue	197,178.78	554,740.73	2,492,222.00	1,937,481.27	22.3%	73,500.66	467,880.89	2,437,501.00	1,969,620.11	19.2%
Expenditures										
Public Health	195,818.57	522,819.61	2,027,222.00	1,504,402.39	25.8%	159,545.89	481,471.07	1,972,501.00	1,491,029.93	24.4%
Fed Revenue Pass Thru			465,000.00	465,000.00	0.0%			465,000.00	465,000.00	0.0%
Total Expenditures	195,818.57	522,819.61	2,492,222.00	1,969,402.39	21.0%	159,545.89	481,471.07	2,437,501.00	1,956,029.93	19.8%
Revenue over Expenditures	1,360.21	31,921.12	-	(31,921.12)		(86,045.23)	(13,590.18)	-	13,590.18	
Landfill										
Source										
Fees & Charges to Customers	123,494.90	306,875.26	966,405.00	659,529.74	31.8%	94,653.40	274,290.17	1,128,002.00	853,711.83	24.3%
Compost Sales			-	-				2,224.00	2,224.00	0.0%
Loan & Fund Balance			-	-				15,425.00	15,425.00	0.0%
Total Revenue	123,494.90	306,875.26	966,405.00	659,529.74	31.8%	94,653.40	274,290.17	1,145,651.00	871,360.83	23.9%
Expenditures										
Landfill Expenses	208,190.40	361,814.18	966,405.00	604,590.82	37.4%	93,593.59	280,771.86	1,145,651.00	864,879.14	24.5%
Total Expenditures	208,190.40	361,814.18	966,405.00	604,590.82	37.4%	93,593.59	280,771.86	1,145,651.00	864,879.14	24.5%
Revenue over Expenditures	(84,695.50)	(54,938.92)	-	54,938.92		1,059.81	(6,481.69)	-	6,481.69	
Fleet Management										
Source										
Fees & Charges to Depts	44,425.92	71,520.01	341,244.00	269,723.99	21.0%	18,228.08	94,973.66	350,000.00	255,026.34	27.1%
Replacement Costs	28,112.00	28,112.00	295,781.00	267,669.00	9.5%		351,606.00	550,000.00	198,394.00	63.9%
Sale of Vehicles			20,000.00	20,000.00	0.0%			75,000.00	75,000.00	0.0%
Loan & Fund Balance			(116,634.00)	(116,634.00)	0.0%			(145,726.00)	(145,726.00)	0.0%
Total Revenue	72,537.92	99,632.01	540,391.00	440,758.99		18,228.08	446,579.66	829,274.00	382,694.34	
Expenditures										
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	29,092.60	94,303.80	540,391.00	446,087.20	17.5%	39,455.93	183,065.60	556,774.00	373,708.40	32.9%
Total Expenditures	29,092.60	94,303.80	540,391.00	446,087.20		87,718.93	299,766.56	829,274.00	529,507.44	36.1%
Revenue over Expenditures	43,445.32	5,328.21	-	(5,328.21)		(69,490.85)	146,813.10	-	(146,813.10)	

Montezuma County - Comparision of Expenditures

	March 2017					March 2016				
	Month	YTD	Budget	Differ		Month	YTD	Budget	Differ	
Capital Fund										
Source										
Transfers			5,155,000.00	5,155,000.00	0.0%		-	2,684,200.00	2,684,200.00	0.0%
Capital Fund Revenue	(43,257.36)	170,965.82	3,300,000.00	3,129,034.18	5.2%	55,469.79	55,469.79	4,628,317.00	4,572,847.21	1.2%
Total Revenue	(43,257.36)	170,965.82	8,455,000.00	8,284,034.18	2.0%	55,469.79	55,469.79	7,312,517.00	7,257,047.21	0.8%
Expenditures										
Capital										
Clerk Voting Equipment	43,176.00	43,176.00	44,000.00	824.00						
Sheriff Assets		57,644.09	58,000.00	355.91						
Courthouse	818,814.83	2,026,687.30	7,470,000.00	5,443,312.70	27.1%	29,403.46	5,735,000.00	5,705,596.54	0.5%	
Courthouse Roof			43,000.00	43,000.00	0.0%				-	
Remodel Courthouse			150,000.00	150,000.00	0.0%					
Annex 1 Parking Lot			125,000.00	125,000.00	0.0%					
Underfunded Court Grant	6,210.58	53,983.48	500,000.00	446,016.52	10.8%	37,912.83	79,181.00	586,300.00	507,119.00	13.5%
Underfund Court Grant #3	40,856.85	40,856.85		(40,856.85)						
Fairgrounds			40,000.00	40,000.00	0.0%				-	
HVAC Units - Annex 1			25,000.00	25,000.00	0.0%			25,000.00	25,000.00	0.0%
IT				-		27,755.00	35,255.00	35,000.00	(255.00)	100.7%
Landfill Capital				-				682,500.00	682,500.00	0.0%
Trail Project	32,552.52	45,805.06		(45,805.06)			14.62	100,000.00	99,985.38	0.0%
Other Projects						8,843.93	95,311.24	206,240.00	110,928.76	46.2%
Total Expenditures	941,610.78	2,268,152.78	8,455,000.00	6,186,847.22	26.8%	74,511.76	239,165.32	7,370,040.00	7,130,874.68	3.2%
Revenue over Expenditures	(984,868.14)	(2,097,186.96)	-	2,097,186.96		(19,041.97)	(183,695.53)	(57,523.00)	126,172.53	
4 Admin Fund (Misc Funds)										
Source										
Transfers			30,716.00	30,716.00	0.0%					
ETA Revenue	6,985.10	50,119.10	173,415.00	123,295.90	28.9%	25,115.78	59,085.10	197,523.00	138,437.90	29.9%
Lodger's Tax Revenue	7,263.49	18,914.52	90,000.00	71,085.48	21.0%	8,131.58	17,723.64	100,000.00	82,276.36	17.7%
Conservation Trust	35,030.76	35,233.33	10,784.00	(24,449.33)	326.7%	35,305.51	35,361.23	47,784.00	12,422.77	74.0%
LEA Revenue	36,782.02	151,483.34	(59,915.00)	(211,398.34)	-252.8%	32,809.95	225,092.09	(183,920.00)	(409,012.09)	-122.4%
Total Revenue	86,061.37	255,750.29	245,000.00	(10,750.29)	104.4%	101,362.82	337,262.06	161,387.00	(175,875.06)	209.0%
Expenditures										
ETA Operating	1,012.33	15,605.73	155,000.00	139,394.27	10.1%	7,224.04	138,232.28	140,000.00	1,767.72	98.7%
Lodgers Tax Operating	147,000.00	147,026.79	90,000.00	(57,026.79)	163.4%	147,900.00	147,900.00	100,000.00	(47,900.00)	147.9%
Conservation Trust Transfers										
LEA Transfers										
Total Expenditures	148,012.33	162,632.52	245,000.00	82,367.48	66.4%	155,124.04	286,132.28	240,000.00	(46,132.28)	119.2%
Revenue over Expenditures	(61,950.96)	93,117.77	-	(93,117.77)		(53,761.22)	51,129.78	(78,613.00)	(129,742.78)	