

May 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	15,800,203.85	9,654,715.12	193,129.88	3,938,652.27	396,412.31	29,983,113.43
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	22,062,087.85	9,847,693.12	160,471.78	3,987,536.27	2,342,142.31	38,399,931.33
Liabilities						
Accounts payable	151,935.23	210,888.34	40,740.54	2,607.25	34,532.27	440,703.63
Warrents Payable	9,348.47	2,165.45			52.68	11,566.60
Deferred Revenue	6,254,734.00					6,254,734.00
Due to other Funds					48,884.00	48,884.00
Other Liabilities	(6,993.83)	(792.16)	(4,431.04)		(1,231.65)	(13,448.68)
Accrued Closure Costs					519,477.00	519,477.00
Total Liabilities	6,409,023.87	212,261.63	36,309.50	2,607.25	601,714.30	7,261,916.55
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	2,879,703.13	797,717.74	(139,269.87)	(581,543.81)	(5,343.22)	2,951,263.97
Total Fund Balance	15,653,063.98	9,635,431.49	124,162.28	3,984,929.02	1,740,428.01	31,138,014.78
Total Liab & Fund Balance	22,062,087.85	9,847,693.12	160,471.78	3,987,536.27	2,342,142.31	38,399,931.33

Montezuma County - Comparison of Expenditures

General Fund	May 2015				General Fund	May 2014				
	Month	YTD	Budget	Differ		Month	YTD	Budget	Differ	
Source										
Local Taxes & Transfers	298,617.33	7,074,992.93	8,510,215.40	1,435,222.47	83.1% Local Taxes & Transfers	342,192.57	6,471,127.07	8,556,239.00	2,085,111.93	75.6%
Dept and Federal Fees	145,016.79	899,530.38	3,546,079.00	2,646,548.62	25.4% Dept and Federal Fees	136,808.98	1,082,216.08	3,202,853.30	2,120,637.22	33.8%
Sheriff Contracts	19,377.40	96,629.60	263,779.00	167,149.40	36.6% Sheriff Contracts	21,220.00	111,892.10	308,696.00	196,803.90	36.2%
Public Safety Grants	31,897.19	86,341.95	94,166.25	7,824.30	91.7% Public Safety Grants	39,898.64	142,961.75	196,524.70	53,562.95	72.7%
DOLA Reim				-	DOLA Reim			22,600.00	22,600.00	0.0%
Misc/Reimbursements				-	Misc/Reimbursements			140,000.00	140,000.00	0.0%
Total Revenue	494,908.71	8,157,494.86	12,414,239.65	4,256,744.79	65.7%	540,120.19	7,808,197.00	12,426,913.00	4,618,716.00	62.8%
Department										
County Commissioners	19,680.36	120,079.85	281,775.00	161,695.15	42.6% County Commissioners	19,278.43	114,253.52	280,135.00	165,881.48	40.8%
County Clerk	42,356.47	233,522.38	632,382.00	398,859.62	36.9% County Clerk	45,735.90	235,723.04	617,418.00	381,694.96	38.2%
Emergency Management	6,240.92	31,248.90	86,357.00	55,108.10	36.2% Emergency Management	5,941.97	33,871.94	80,876.70	47,004.76	41.9%
Treasurer	21,227.99	112,639.46	285,926.00	173,286.54	39.4% Treasurer	21,844.18	115,049.57	278,769.00	163,719.43	41.3%
Assessor	77,278.72	289,504.36	480,810.00	191,305.64	60.2% Assessor	68,074.34	242,159.32	624,980.00	382,820.68	38.7%
County Attorney	15,715.05	80,557.58	198,989.00	118,431.42	40.5% County Attorney	15,942.77	75,841.14	191,970.00	116,128.86	39.5%
Jail	182,212.00	926,692.98	2,190,936.98	1,264,244.00	42.3% Jail	172,806.68	868,593.66	2,266,747.00	1,398,153.34	38.3%
Dolores Contract	7,327.84	20,017.96	157,529.00	137,511.04	12.7%					
Sheriff's Office	137,834.03	1,009,881.93	2,094,717.82	1,084,835.89	48.2% Sheriff's Office	138,456.22	1,016,659.80	2,340,630.00	1,323,970.20	43.4%
District Attorney	-	400,818.00	801,636.00	400,818.00	50.0% District Attorney	-	396,982.00	793,955.00	396,973.00	50.0%
Coroner	8,957.52	35,970.71	85,030.00	49,059.29	42.3% Coroner	9,385.38	38,616.18	69,490.00	30,873.82	55.6%
County Fair	-	6,942.45	25,100.00	18,157.55	27.7% County Fair	2,312.79	8,155.18	35,500.00	27,344.82	23.0%
Extension	7,529.12	43,789.22	112,512.00	68,722.78	38.9% Extension	8,196.70	41,597.73	108,828.00	67,230.27	38.2%
Planning	15,689.98	78,304.42	195,425.00	117,120.58	40.1% Planning	16,919.97	70,620.00	151,105.00	80,485.00	46.7%
Public Health Services	-	8,930.71	31,822.00	22,891.29	28.1%					
Veterans	6,851.45	30,771.12	72,768.00	41,996.88	42.3% Veterans	4,372.70	34,165.37	70,622.00	36,456.63	48.4%
Fairgrounds	17,565.13	69,795.32	201,202.00	131,406.68	34.7% Fairgrounds	13,538.23	77,351.75	195,720.00	118,368.25	39.5%
Grounds & Buildings	58,837.41	264,490.37	722,535.00	458,044.63	36.6% Grounds & Buildings	45,578.51	251,610.55	747,272.00	495,661.45	33.7%
Administration	25,927.27	111,886.32	285,880.00	173,993.68	39.1% Administration	21,896.19	111,995.96	339,430.00	227,434.04	33.0%
Miscellaneous	13,934.24	389,670.26	1,149,043.40	759,373.14	33.9% Miscellaneous	-	352,820.10	1,086,981.00	734,160.90	32.5%
Public Trustee	1,121.22	6,034.34	17,907.00	11,872.66	33.7% Public Trustee	1,137.31	6,089.52	17,907.00	11,817.48	34.0%
Purchasing	376.27	27,987.71	70,000.00	42,012.29	40.0% Purchasing	1,539.27	10,324.94	75,000.00	64,675.06	13.8%
Senior Services	22,006.78	102,318.67	250,339.00	148,020.33	40.9% Senior Services	18,980.09	99,834.24	258,418.30	158,584.06	38.6%
Commodities Received	-	-	40,084.00	40,084.00	0.0%					
Nat Resource & Fed Lands	6,561.52	31,800.20	79,185.00	47,384.80	40.2% Nat Resource & Fed Lands	6,016.57	29,465.66	71,408.00	41,942.34	41.3%
Animal Control	-	8,271.43	71,500.00	63,228.57	11.6% Animal Control	-	11,376.54	70,500.00	59,123.46	16.1%
Transit	13,962.44	65,799.31	173,635.00	107,835.69	37.9% Transit	12,469.38	64,201.99	157,345.00	93,143.01	40.8%
IT	24,375.63	154,256.76	302,265.00	148,008.24	51.0% IT	17,197.26	170,668.19	304,469.00	133,800.81	56.1%
Mapping	29,651.44	83,705.37	154,787.00	71,081.63	54.1% Mapping	11,001.67	63,105.98	145,063.00	81,957.02	43.5%
Elections	-	10,529.40	73,500.00	62,970.60	14.3% Elections	6,781.83	17,421.52	132,500.00	115,078.48	13.1%
County Surveyor	296.04	1,480.20	3,720.00	2,239.80	39.8%					
	763,516.84	4,757,697.69	11,329,298.20	6,571,600.51	42.0%	685,404.34	4,558,555.39	11,513,039.00	6,954,483.61	39.6%
Conservation Trust	7,507.85	37,547.36	92,702.00	55,154.64	40.5% Conservation Trust	33,921.21	72,919.45	91,923.00	19,003.55	79.3%
Law Enforcement Auth	57,217.94	482,546.68	1,019,812.00	537,265.32	47.3% Law Enforcement Auth	58,977.39	477,520.69	821,951.00	344,430.31	58.1%
Total Expenditures	828,242.63	5,277,791.73	12,441,812.20	7,164,020.47	42.4%	778,302.94	5,108,995.53	12,426,913.00	7,317,917.47	41.1%
Revenue over Expenditures	(333,333.92)	2,879,703.13	(27,572.55)	(2,907,275.68)		(238,182.75)	2,699,201.47	-	(2,699,201.47)	

MAY 31, 2015
2015 Summary

Road & Bridge Fund					Road & Bridge Fund					
Source										
Local Taxes & Transfers	329,685.82	2,831,343.89	4,404,673.60	1,573,329.71	64.3% Local Taxes & Transfers	311,493.56	2,524,539.66	3,853,843.00	1,329,303.34	65.5%
Federal Revenue	-	-	885,000.00	885,000.00	0.0% Federal Revenue	-	179,650.06	735,000.00	555,349.94	24.4%
Fees and Reimbursements	21,877.95	94,118.75	337,760.00	243,641.25	27.9% Fees and Reimbursements	12,317.00	93,827.00	260,000.00	166,173.00	36.1%
	351,563.77	2,925,462.64	5,627,433.60	2,701,970.96	52.0%	323,810.56	2,798,016.72	4,848,843.00	2,050,826.28	57.7%
Road Impact Fees	-	5,725.00	90,000.00	84,275.00	6.4% Road Impact Fees	-	4,690.00	90,000.00	85,310.00	5.2%
Total Revenue	351,563.77	2,931,187.64	5,717,433.60	2,786,245.96	51.3%	323,810.56	2,802,706.72	4,938,843.00	2,136,136.28	56.7%
Expenditures										
Road & Bridge	371,199.13	2,071,860.24	5,398,139.60	3,326,279.36	38.4% Road & Bridge	462,914.83	1,860,602.90	4,740,044.00	2,879,441.10	39.3%
Weed Department	12,224.65	61,609.66	185,841.00	124,231.34	33.2% Weed Department	20,236.82	63,503.12	198,799.00	135,295.88	31.9%
Prop Tax Pd to City/Town			135,128.00	135,128.00	0.0% Road Impact Fees			-	-	
Total Expenditures	383,423.78	2,133,469.90	5,719,108.60	3,585,638.70	37.3%	483,151.65	1,924,106.02	4,938,843.00	3,014,736.98	39.0%
Revenue over Expenditures	(31,860.01)	797,717.74	(1,675.00)	(799,392.74)	Revenue over Expenditures	(159,341.09)	878,600.70	-	(878,600.70)	
Public Health Fund					Public Health Fund					
Source										
Transfers			38,118.00	38,118.00	0.0% Transfers			37,147.00	37,147.00	0.0%
Local Agency Revenue	18,964.07	122,233.64	259,246.00	137,012.36	47.1% Local Agency Revenue	44,899.34	142,514.05	278,996.00	136,481.95	51.1%
CDPHE Revenue	30,606.11	392,464.07	1,028,262.00	635,797.93	38.2% CDPHE Revenue	94,830.62	331,228.40	974,862.40	643,634.00	34.0%
Other State Revenue	29,399.52	197,890.66	577,855.00	379,964.34	34.2% Other State Revenue	50,036.59	187,911.64	597,392.00	409,480.36	31.5%
Fed Revenue Pass Thru			480,000.00	480,000.00	0.0%					
Total Revenue	78,969.70	712,588.37	2,383,481.00	1,670,892.63	29.9%	189,766.55	661,654.09	1,888,397.40	1,226,743.31	35.0%
Expenditures										
Public Health	177,487.81	851,858.24	1,840,135.00	988,276.76	46.3% Public Health	151,381.37	799,477.68	1,888,397.40	1,088,919.72	42.3%
Fed Revenue Pass Thru			480,000.00	480,000.00	0.0%					
Total Expenditures	177,487.81	851,858.24	2,320,135.00	1,468,276.76	36.7%	151,381.37	799,477.68	1,888,397.40	1,088,919.72	42.3%
Revenue over Expenditures	(98,518.11)	(139,269.87)	63,346.00	202,615.87	Revenue over Expenditures	38,385.18	(137,823.59)	-	137,823.59	

May 31, 2015
2015 Summary

Admin Fund (Misc Funds)					Admin Fund (Misc Funds)					
Source										
Transfers	95,782.00	95,782.00	446,183.00	350,401.00	21.5%	Transfers		7,447.00	7,447.00	0.0%
Capital Fund Revenue			825,000.00	825,000.00	0.0%	Capital Fund Revenue	-	140,227.25	699,073.00	20.1%
Sale of Vehicles & Misc			46,800.00	46,800.00	0.0%					
ETA Revenue	16,117.94	79,827.13	198,262.00	118,434.87	40.3%	ETA Revenue	16,505.46	82,275.61	199,652.00	41.2%
Lodger's Tax Revenue	2,258.11	22,840.43	100,000.00	77,159.57	22.8%	Lodger's Tax Revenue	7,007.92	20,891.49	97,828.00	21.4%
Total Revenue	114,158.05	198,449.56	1,616,245.00	1,417,795.44	12.3%		23,513.38	243,394.35	1,004,000.00	24.2%
Expenditures										
Capital										
Sheriff						Sheriff		150,000.00	150,000.00	0.0%
Courthouse			2,680,150.00	2,680,150.00	0.0%	Courthouse	28,104.10	28,104.10	250,000.00	11.2%
Courthouse Roof Replace	45.94	45.94	73,000.00	72,954.06	0.1%					
Coroner				-		Coroner		35,000.00	35,000.00	0.0%
Fairgrounds			15,000.00	15,000.00	0.0%	Fairgrounds		127,000.00	127,000.00	0.0%
HVAC Units - Annex 1			25,000.00	25,000.00	0.0%					
McPhee Breakwater	40.54	40.54		(40.54)						
Elevator				-		Elevator	66,911.59	66,911.59	125,000.00	53.5%
Transit Bus			58,500.00	58,500.00	0.0%					
IT	2,500.00	69,386.05	151,000.00	81,613.95	46.0%	IT	-	17,046.00	40,000.00	42.6%
McElmo Flume Parking Lot	-	3,055.00	17,500.00	14,445.00	17.5%					
McElmo Flume Foundation	20.77	20.77		(20.77)						
Compactor Purchase	-	460,495.00	-	(460,495.00)						
Total Capital	2,607.25	533,043.30	3,020,150.00	2,487,106.70	17.6%	Total Capital	95,015.69	112,061.69	727,000.00	15.4%
ETA Operating	1,083.58	134,950.07	175,000.00	40,049.93	77.1%	ETA Operating	876.30	326,759.94	175,000.00	186.7%
Lodgers Tax Operating	-	112,000.00	102,000.00	(10,000.00)	109.8%	Lodgers Tax Operating	-	114,675.00	102,000.00	112.4%
Total Expenditures	3,690.83	779,993.37	3,297,150.00	2,517,156.63	23.7%		95,891.99	553,496.63	1,004,000.00	55.1%
Revenue over Expenditures					Revenue over Expenditures					
110,467.22 (581,543.81) (1,680,905.00) (1,099,361.19)					(72,378.61) (310,102.28) - 310,102.28					
Landfill					Landfill					
Source										
Fees & Charges to Customers	137,969.77	447,171.13	1,138,340.00	691,168.87	39.3%	Fees & Charges to Customers	121,966.26	474,080.80	1,304,736.00	36.3%
Compost Sales			72,578.00	72,578.00	0.0%					
Loan			475,000.00	475,000.00	0.0%					
Total Revenue	137,969.77	447,171.13	1,685,918.00	1,238,746.87	26.5%		121,966.26	474,080.80	1,304,736.00	
Expenditures										
Landfill Expenses	168,371.13	452,554.35	1,258,201.00	805,646.65	36.0%	Landfill Expenses	82,978.90	479,236.97	1,304,736.00	36.7%
Non Operating Expenses	-		219,716.00	219,716.00	0.0%					
Total Expenditures	168,371.13	452,554.35	1,477,917.00	1,025,362.65	30.6%		82,978.90	479,236.97	1,304,736.00	
Revenue over Expenditures					Revenue over Expenditures					
(30,401.36) (5,383.22) 208,001.00 213,384.22					38,987.36 (5,156.17) - 5,156.17					