

May 31, 2018
2018 Balance Sheets.xlsx

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	17,338,838.14	5,776,982.74	732,273.36	1,512,842.88	1,900,505.93	452,841.99	1,400,575.96	29,114,861.00
Property taxes receivable	6,698,590.00	1,250,152.00						7,948,742.00
Other receivables	94,518.44	2,221,306.32	20,788.39					2,336,613.15
Due from other funds				377,468.00		43,500.00		420,968.00
Due from state/other govt								-
Inventory		50,000.00				15,000.00		65,000.00
Capital Assets						5,413,380.47	2,986,405.06	8,399,785.53
Accum Depreciation						(3,079,851.24)	(1,777,417.01)	(4,857,268.25)
Total Assets	24,131,946.58	9,298,441.06	753,061.75	1,890,310.88	1,900,505.93	2,844,871.22	2,609,564.01	43,428,701.43
Liabilities								
Accounts payable	228,819.59	803,453.13	27,016.60	11,083.54	1,051.46	39,668.98	56,248.14	1,167,341.44
Warrents Payable	237,711.38	7,814.02				1,821.80		247,347.20
Deferred Revenue	6,698,590.00	1,250,152.00	104,186.89					8,052,928.89
Deferred Impact Fees								-
Due to other Funds				100,000.00		322,535.00	2,000,000.00	2,422,535.00
Other Liabilities	39,486.93							39,486.93
Accrued Closure Costs						1,185,229.00		1,185,229.00
Total Liabilities	7,204,607.90	2,061,419.15	131,203.49	111,083.54	1,051.46	1,549,254.78	2,056,248.14	13,114,868.46
Fund Balance								
Inventories		50,000.00						50,000.00
TABOR	50,000.00							50,000.00
Unrestricted	14,831,267.52	7,455,547.84	582,245.19	2,147,990.49	1,302,615.61	1,312,530.58	670,457.07	28,302,654.30
Rev over Expend Current Yr	2,046,071.16	(268,525.93)	39,613.07	(368,763.15)	596,838.86	(16,914.14)	(117,141.20)	1,911,178.67
Total Fund Balance	16,927,338.68	7,237,021.91	621,858.26	1,779,227.34	1,899,454.47	1,295,616.44	553,315.87	30,313,832.97
Total Liab & Fund Balance	24,131,946.58	9,298,441.06	753,061.75	1,890,310.88	1,900,505.93	2,844,871.22	2,609,564.01	43,428,701.43

Montezuma County - Comparison of Expenditures

General Fund	May 2018					May 2017				
	Month	YTD	Budget	Differ		Month	YTD	Budget	Differ	
Source										
Local Taxes & Transfers	588,804.35	6,267,058.86	8,945,779.00	2,678,720.14	70.1%	4,019,622.60	6,722,062.55	8,765,832.00	2,043,769.45	76.7%
Dept and Federal Fees	166,791.84	916,888.93	3,084,825.00	2,167,936.07	29.7%	274,032.44	1,071,513.51	3,188,398.80	2,116,885.29	33.6%
Sheriff Contracts	13,127.40	65,637.00	157,529.00	91,892.00	41.7%	13,127.40	52,509.60	157,529.00	105,019.40	33.3%
Public Safety Grants	10,270.41	203,852.84	568,093.87	364,241.03	35.9%	10,706.96	156,641.79	646,009.80	489,368.01	24.2%
Tota Misc/Reimbursements		11,700.00	16,600.00	4,900.00	70.5%		8,316.00	16,600.00	8,284.00	50.1%
	778,994.00	7,465,137.63	12,772,826.87	5,307,689.24	58.4%	4,317,489.40	8,011,043.45	12,774,369.60	4,763,326.15	168.2%
Department										
County Commissioners	24,235.39	122,911.02	271,768.00	148,856.98	45.2%	19,547.74	129,125.90	275,490.00	146,364.10	46.9%
County Clerk	44,592.86	222,646.95	623,635.00	400,988.05	35.7%	48,571.76	239,189.84	623,064.80	383,874.96	38.4%
Emergency Management	1,340.18	38,212.88	82,854.00	44,641.12	46.1%	6,495.31	34,779.11	85,314.00	50,534.89	40.8%
Treasurer	18,381.73	105,685.10	293,755.00	188,069.90	36.0%	21,438.43	111,790.64	286,903.00	175,112.36	39.0%
Assessor	31,082.79	182,559.94	455,995.00	273,435.06	40.0%	58,736.62	217,636.89	445,946.00	228,309.11	48.8%
County Attorney	21,263.11	107,927.10	263,612.00	155,684.90	40.9%	21,779.69	109,410.92	261,301.00	151,890.08	41.9%
Jail	179,233.13	913,312.91	2,285,017.00	1,371,704.09	40.0%	197,943.33	937,481.94	2,286,578.00	1,349,096.06	41.0%
Detention Center Grants	9,660.71	55,425.35	211,382.78	155,957.43	26.2%	9,850.70	47,146.96	341,083.00	293,936.04	13.8%
Dolores Contract	9,377.10	38,271.87	157,529.00	119,257.13	24.3%	8,873.84	55,251.81	157,528.00	102,276.19	35.1%
Sheriff's Office Grants	97,115.90	142,076.19	377,464.09	235,387.90	37.6%	12,051.55	188,002.59	404,988.00	216,985.41	46.4%
Sheriff's Office	130,170.17	1,003,430.01	2,280,935.00	1,277,504.99	44.0%	337,960.91	1,198,075.60	2,274,443.80	1,076,368.20	52.7%
District Attorney	205,907.00	411,814.00	823,628.00	411,814.00	50.0%		410,369.50	820,739.00	410,369.50	50.0%
Coroner	7,284.73	47,030.88	108,240.00	61,209.12	43.5%	11,679.72	39,265.88	105,893.00	66,627.12	37.1%
County Fair	500.00	4,092.21	36,622.00	32,529.79	11.2%	2,018.69	7,219.40	31,320.00	24,100.60	23.1%
Extension	7,228.43	44,673.14	105,988.00	61,314.86	42.1%	7,360.06	48,611.83	106,487.00	57,875.17	45.7%
Planning	6,737.03	39,070.78	90,176.00	51,105.22	43.3%	10,139.92	46,791.69	130,162.00	83,370.31	35.9%
Public Health Services			39,500.00	39,500.00	0.0%	663.49	12,053.27	66,020.00	53,966.73	18.3%
Veterans	7,598.72	34,151.96	95,245.00	61,093.04	35.9%	7,306.79	33,264.63	94,476.00	61,211.37	35.2%
Fairgrounds	14,552.58	71,113.80	200,800.00	129,686.20	35.4%	13,787.66	78,493.09	205,700.00	127,206.91	38.2%
Maintenance	54,375.86	300,394.55	834,408.00	534,013.45	36.0%	44,186.27	312,097.88	705,814.00	393,716.12	44.2%
Administration	18,975.52	107,839.61	252,970.00	145,130.39	42.6%	18,995.13	105,956.01	260,380.00	154,423.99	40.7%
Miscellaneous	25,000.00	357,364.56	416,778.00	59,413.44	85.7%		378,353.79	462,480.00	84,126.21	81.8%
Public Trustee	1,587.01	8,566.14	17,881.00	9,314.86	47.9%	1,443.32	7,172.36	18,531.00	11,358.64	38.7%
Purchasing	2,522.55	33,540.86	60,000.00	26,459.14	55.9%	2,703.35	17,754.15	55,000.00	37,245.85	32.3%
Senior Services	15,961.32	104,311.02	300,216.00	195,904.98	34.7%	19,710.65	110,842.39	281,469.00	170,626.61	39.4%
Commodities Received			40,084.00	40,084.00	0.0%		-	40,084.00	40,084.00	0.0%
Nat Resource & Fed Lands	6,653.70	33,036.01	81,260.00	48,223.99	40.7%	7,006.96	33,833.47	80,490.00	46,656.53	42.0%
Animal Control		27,500.00	27,500.00	-	100.0%		5,377.31	64,350.00	58,972.69	8.4%
Transit	17,486.44	86,194.00	265,726.00	179,532.00	32.4%	18,075.95	92,964.41	211,368.00	118,403.59	44.0%
IT	36,823.10	224,950.67	402,734.00	177,783.33	55.9%	27,318.43	212,356.18	398,761.00	186,404.82	53.3%
GIS Department	11,974.58	67,560.22	148,009.00	80,448.78	45.6%	11,315.95	65,573.85	147,875.00	82,301.15	44.3%
Elections	(8,220.97)	(43,557.96)	60,500.00	104,057.96	-72.0%		1,006.20	50,000.00	48,993.80	2.0%
County Surveyor	296.04	1,480.20	3,720.00	2,239.80	39.8%	296.04	1,480.20	3,720.00	2,239.80	39.8%
	999,696.71	4,893,585.97	11,715,931.87	6,822,345.90		947,258.26	5,288,729.69	11,783,758.60	6,495,028.91	
Conservation Trust	35,612.50	66,672.50	93,371.00	26,698.50	71.4%	7,640.34	38,201.70	94,217.00	56,015.30	40.5%
Law Enforcement Auth	114,164.73	458,808.00	963,524.00	504,716.00	47.6%	54,621.16	417,039.36	896,394.00	479,354.64	46.5%
Total Expenditures	1,149,473.94	5,419,066.47	12,772,826.87	7,353,760.40	42.4%	1,009,519.76	5,743,970.75	12,774,369.60	7,030,398.85	45.0%
Revenue over Expenditures	(370,479.94)	2,046,071.16	-	(2,046,071.16)		3,307,969.64	2,267,072.70	-	(2,267,072.70)	

MAY 31, 2018
2018 Summary.xlsx

Road & Bridge Fund

Source										
Local Taxes & Transfers	311,758.93	2,208,524.13	5,159,768.00	2,951,243.87	42.8%	1,247,117.97	2,656,204.08	4,686,383.00	2,030,178.92	56.7%
Federal Revenue	50,000.00	56,304.91	575,000.00	518,695.09	9.8%		6,056.68	1,098,697.00	1,092,640.32	0.6%
Fees and Reimbursements	27,501.10	81,567.94	335,100.00	253,532.06	24.3%	19,253.55	83,085.30	304,000.00	220,914.70	27.3%
	389,260.03	2,346,396.98	6,069,868.00	3,723,471.02	38.7%	1,266,371.52	2,745,346.06	6,089,080.00	3,343,733.94	45.1%
Road Impact Fees	3,852.75	30,189.96	80,000.00	49,810.04	37.7%		17,089.00	45,000.00	27,911.00	38.0%
Total Revenue	393,112.78	2,376,586.94	6,149,868.00	3,773,281.06	38.6%	1,266,371.52	2,762,435.06	6,134,080.00	3,371,644.94	45.0%
Expenditures										
Road & Bridge	1,013,560.15	2,517,581.60	5,747,806.00	3,230,224.40	43.8%	1,338,613.68	2,758,518.62	5,764,200.00	3,005,681.38	47.9%
Weed Department	28,380.53	127,531.27	290,551.00	163,019.73	43.9%	30,263.47	89,070.77	227,914.00	138,843.23	39.1%
Prop Tax Pd to City/Town			111,511.00	111,511.00	0.0%		-	141,966.00	141,966.00	
Total Expenditures	1,041,940.68	2,645,112.87	6,149,868.00	3,504,755.13	43.0%	1,368,877.15	2,847,589.39	6,134,080.00	3,286,490.61	46.4%
Revenue over Expenditures	(648,827.90)	(268,525.93)	-	268,525.93		(102,505.63)	(85,154.33)	-	85,154.33	

Public Health Fund

Source										
Transfers			(71,592.00)	(71,592.00)	0.0%		-	15,521.00	15,521.00	0.0%
Local Agency Revenue	37,576.06	196,222.05	319,500.00	123,277.95	61.4%	41,489.37	189,272.69	289,750.00	100,477.31	65.3%
CDPHE Revenue	173,735.05	424,030.55	1,106,152.00	682,121.45	38.3%	56,831.84	457,138.38	1,012,810.00	555,671.62	45.1%
Other State Revenue	106,596.64	244,059.26	752,784.00	508,724.74	32.4%	48,232.75	229,166.25	749,539.00	520,372.75	30.6%
Fed Revenue Pass Thru				-				465,000.00	465,000.00	0.0%
Total Revenue	317,907.75	864,311.86	2,106,844.00	1,242,532.14	41.0%	146,553.96	875,577.32	2,532,620.00	1,657,042.68	34.6%
Expenditures										
Public Health	155,679.69	824,698.79	2,106,844.00	1,282,145.21	39.1%	173,166.93	863,602.91	2,067,620.00	1,204,017.09	41.8%
Fed Revenue Pass Thru				-				465,000.00	465,000.00	0.0%
Total Expenditures	155,679.69	824,698.79	2,106,844.00	1,282,145.21	39.1%	173,166.93	863,602.91	2,532,620.00	1,669,017.09	34.1%
Revenue over Expenditures	162,228.06	39,613.07	-	(39,613.07)		(26,612.97)	11,974.41	-	(11,974.41)	

Landfill

Source										
Fees & Charges to Customers	98,641.65	449,693.08	1,388,968.00	939,274.92	32.4%	159,560.18	508,518.31	966,405.00	457,886.69	52.6%
Compost Sales				-					-	
Loan & Fund Balance				-					-	
Total Revenue	98,641.65	449,693.08	1,388,968.00	939,274.92	32.4%	159,560.18	508,518.31	966,405.00	457,886.69	52.6%
Expenditures										
Landfill Expenses	82,582.10	466,607.22	1,388,968.00	922,360.78	33.6%	67,338.63	514,137.87	966,405.00	452,267.13	53.2%
Non Operating Expenses				-					-	
Total Expenditures	82,582.10	466,607.22	1,388,968.00	922,360.78	33.6%	67,338.63	514,137.87	966,405.00	452,267.13	53.2%
Revenue over Expenditures	16,059.55	(16,914.14)	-	16,914.14		92,221.55	(5,619.56)	-	5,619.56	

Fleet Management

Source										
Fees & Charges to Depts	96,640.83	319,891.69	613,358.00	293,466.31	52.2%	13,454.62	125,366.99	341,244.00	215,877.01	36.7%
Replacement Costs	1,844.69	36,844.69		(36,844.69)		30,021.00	96,876.00	295,781.00	198,905.00	32.8%
Sale of Vehicles		1,935.00	27,000.00	25,065.00	7.2%		27,072.50	20,000.00	(7,072.50)	135.4%
Loan & Fund Balance			68,427.00	68,427.00	0.0%			(116,634.00)	(116,634.00)	0.0%
Total Revenue	98,485.52	358,671.38	708,785.00	350,113.62	50.6%	43,475.62	249,315.49	540,391.00	291,075.51	
Expenditures										
Setup Expenses									-	
New Vehicles	1,751.00	37,074.80	196,154.00	159,079.20					-	
Operating Expenses	76,512.01	438,737.78	512,631.00	73,893.22	85.6%	30,197.92	154,527.00	540,391.00	385,864.00	28.6%
Total Expenditures	78,263.01	475,812.58	708,785.00	232,972.42	67.1%	30,197.92	154,527.00	540,391.00	385,864.00	28.6%
Revenue over Expenditures	20,222.51	(117,141.20)	-	117,141.20		13,277.70	94,788.49	-	(94,788.49)	

Capital Fund

Source										
Transfers			134,936.66	134,936.66	0.0%			4,283,947.98	4,283,947.98	0.0%
Capital Fund Revenue	(57,348.25)	(10,457.06)	1,067,951.61	1,078,408.67	-1.0%	471,080.08	678,587.91	3,160,356.42	2,481,768.51	21.5%
Total Revenue	(57,348.25)	(10,457.06)	1,202,888.27	1,213,345.33	-0.9%	471,080.08	678,587.91	7,444,304.40	6,765,716.49	9.1%
Expenditures										
Clerk Voting Equipment		44,590.32	44,000.00	(590.32)	101.3%		43,176.00	44,000.00	824.00	
Sheriff Assets	(57,348.25)	-	58,000.00	58,000.00	0.0%		57,644.09	58,000.00	355.91	
Courthouse		254.45	15,500.00	15,245.55	1.6%	804,758.28	3,822,084.89	5,713,350.00	1,891,265.11	66.9%
Roof Replacement Admin			57,177.00	57,177.00	0.0%					
Remodel Courthouse	14,577.56	149,663.81	350,000.00	200,336.19	42.8%			150,000.00	150,000.00	0.0%
Replace Justice Building	382.50	4,322.50		(4,322.50)	#DIV/0!					
Jail Equipment		7,360.00	7,360.00	-	100.0%					
Fairgrounds			40,000.00	40,000.00	0.0%			40,000.00	40,000.00	0.0%
HVAC Units			25,000.00	25,000.00	0.0%	4,290.50	4,290.50	25,000.00	20,709.50	17.2%
Transit Bus				-	#DIV/0!				-	
IT			35,000.00	35,000.00	0.0%				-	
Landfill Capital				-	#DIV/0!		235,000.00	235,000.00	-	
McElmo Flume Construction		95,941.00	241,472.00	145,531.00						
Trail Project		42,654.01	329,379.27	286,725.26	12.9%	2,187.50	60,610.08	427,350.00	366,739.92	
Other Projects		13,520.00		(13,520.00)	#DIV/0!	173,997.95	289,089.80	751,604.40	462,514.60	
Total Expenditures	(42,388.19)	358,306.09	1,202,888.27	844,582.18	29.8%	985,234.23	4,511,895.36	7,444,304.40	2,932,409.04	60.6%
Revenue over Expenditures	(14,960.06)	(368,763.15)	-	368,763.15		(514,154.15)	(3,833,307.45)	-	3,833,307.45	

Admin Fund (Misc Funds)

Source										
Transfers			30,716.00	30,716.00	0.0%			30,716.00	30,716.00	0.0%
ETA Revenue	6,897.88	83,980.39	173,415.00	89,434.61	48.4%	19,531.69	90,235.31	173,415.00	83,179.69	52.0%
Lodger's Tax Revenue	9,550.33	32,202.88	147,030.00	114,827.12	21.9%	3,762.72	23,989.47	90,000.00	66,010.53	26.7%
Conservation Trust	36,158.89	36,540.81	10,784.00	(25,756.81)	338.8%	206.70	35,627.34	10,784.00	(24,843.34)	330.4%
LEA Revenue	38,225.92	738,067.39	836,479.00	98,411.61	88.2%	546,526.24	770,899.39	836,479.00	65,579.61	92.2%
Total Revenue	90,833.02	890,791.47	1,198,424.00	307,632.53	74.3%	570,027.35	920,751.51	1,141,394.00	220,642.49	80.7%
Expenditures										
ETA Operating	1,051.46	133,852.61	155,000.00	21,147.39	86.4%	1,240.01	18,021.43	155,000.00	136,978.57	11.6%
Lodgers Tax Operating		160,100.00	90,000.00	(70,100.00)	177.9%		147,026.79	90,000.00	(57,026.79)	163.4%
Conservation Trust Transfers			57,030.00	57,030.00	0.0%					
LEA Transfers			896,394.00	896,394.00	0.0%			896,394.00	896,394.00	0.0%
Total Expenditures	1,051.46	293,952.61	1,198,424.00	904,471.39	24.5%	1,240.01	165,048.22	1,141,394.00	976,345.78	14.5%
Revenue over Expenditures	89,781.56	596,838.86	-	(596,838.86)		568,787.34	755,703.29	-	(755,703.29)	