

# SUPPLEMENTARY INFORMATION

## **Capital Projects Fund:**

Capital Expenditures Fund – accounts for financing various capital improvement projects in Garfield County. Sources of revenue include property tax, grants and contributions.

## **Special Revenue Funds:**

Airport Fund – accounts for operations at the County airport.

Oil and Gas Mitigation Fund – accounts for resources accumulated to offset the effects of oil and gas exploration and production within the County. The Colorado Department of Local Affairs distributes revenue derived from energy and mineral extraction statewide. This revenue comes from State Severance Tax receipts.

Conservation Trust Fund – accounts for lottery revenues received from the State of Colorado to be used for the acquisition and development of parks and recreational sites within Garfield County.

Grant Fund – accounts for monies that Garfield County has received through grant funding to be used on behalf of Garfield County.

Clerk & Recorder EFTF Fund – accounts for the revenues and expenditures related to the collection of a surcharge, which is to be used solely to defray the costs of implementing and providing electronic filing and recording capabilities.

Traffic Study Fund – accounts for revenues received from building & planning activity related to subdivision development. The revenues are to be used to address traffic/road concerns in the areas in which the subdivisions were approved.

Retirement Fund – accounts for the activities of the County retirement plan. The County levies a portion of property tax to fund its contribution to the plan.

Traveler's Highland PID – accounts for all revenues and expenditures of real and personal property tax dollars collected from property located within the district for specific purposes supported by statute and governing documents of the PID.

Public Health Fund – accounts for all revenues and expenditures related to the administration of public health services and programs. This fund was set up pursuant to Senate Bill 08-194.

**Garfield County, Colorado**  
**Capital Expenditures Fund**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**For the Year Ended December 31, 2016**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Final Budget Variance Positive (Negative)</u>
<b>Revenues</b>				
Taxes				
Property tax revenue	\$ 2,897,011	\$ 2,897,011	\$ 2,893,745	\$ (3,266)
Specific ownership tax	-	-	139,981	139,981
Delinquent tax and interest	-	-	121,218	121,218
Intergovernmental				
Federal grants	-	-	27,266	27,266
State grants	-	-	346	346
Miscellaneous	-	-	9,851	9,851
<b>Total Revenues</b>	<u>2,897,011</u>	<u>2,897,011</u>	<u>3,192,407</u>	<u>295,396</u>
<b>Expenditures</b>				
<b>Current</b>				
General government	2,770,340	6,864,774	4,609,761	2,255,013
Public safety	448,000	645,990	224,280	421,710
Public works	-	1,250,000	557,812	692,188
Culture and recreation	700,000	868,570	187,910	680,660
<b>Total Expenditures</b>	<u>3,918,340</u>	<u>9,629,334</u>	<u>5,579,763</u>	<u>4,049,571</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	(1,021,329)	(6,732,323)	(2,387,356)	4,344,967
<b>Other Financing Sources (Uses)</b>				
Sale of capital assets	-	-	29,578	29,578
Transfers out	-	-	(74,204)	(74,204)
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>(44,626)</u>	<u>(44,626)</u>
<b>Net Change in Fund Balances</b>	<u>\$ (1,021,329)</u>	<u>\$ (6,732,323)</u>	<u>\$ (2,431,982)</u>	<u>\$ 4,300,341</u>
<b>Fund Balances Beginning of Year</b>			<u>7,113,473</u>	
<b>Fund Balances End of Year</b>			<u>\$ 4,681,491</u>	

Garfield County, Colorado  
 Combining Balance Sheet  
 Non-major Governmental Funds  
 December 31, 2016

	<u>Airport</u>	<u>Oil and Gas Mitigation</u>	<u>Conservation Trust</u>	<u>Grant</u>	<u>Clerk and Recorder EFTF</u>
<b>Assets</b>					
Cash and investments	\$ 1,635,799	\$ 13,200,364	\$ 388,559	\$ 134,783	\$ 35,501
Accounts receivable	305,808	-	-	43,458	1,285
Due from other governments	-	-	-	-	-
Due from other funds	10,439	-	2,303	635	139
<b>Total Assets</b>	<u>\$ 1,952,046</u>	<u>\$ 13,200,364</u>	<u>\$ 390,862</u>	<u>\$ 178,876</u>	<u>\$ 36,925</u>
<b>Liabilities</b>					
Accounts payable	\$ 175,761	\$ 308,735	\$ 5,336	\$ 57,944	\$ -
Accrued expenditures	63,347	-	-	-	-
Unearned revenue	169,917	-	-	-	-
Due to other funds	2,414	-	-	-	-
<b>Total Liabilities</b>	<u>411,439</u>	<u>308,735</u>	<u>5,336</u>	<u>57,944</u>	<u>-</u>
<b>Deferred Inflow of Resources</b>					
Property tax revenue	-	-	-	-	-
<b>Total Deferred Inflow of Resources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances</b>					
Spendable:					
Restricted	-	-	385,526	120,932	-
Committed	1,540,607	12,891,629	-	-	36,925
<b>Total Fund Balances</b>	<u>1,540,607</u>	<u>12,891,629</u>	<u>385,526</u>	<u>120,932</u>	<u>36,925</u>
<b>Total Liabilities, Deferred Inflow of Resources, and Fund Balances</b>	<u>\$ 1,952,046</u>	<u>\$ 13,200,364</u>	<u>\$ 390,862</u>	<u>\$ 178,876</u>	<u>\$ 36,925</u>

<b>Traffic Study</b>	<b>Retirement</b>	<b>Traveler's Highland PID</b>	<b>Public Health</b>	<b>Total Non-major Governmental Funds</b>
\$ 83,349	\$ 3,083,328	\$ 71,679	\$ 3,315,923	\$ 21,949,285
-	1,439,334	25,083	161,380	1,976,348
-	-	-	57,805	57,805
-	418	-	26,236	40,170
<b>\$ 83,349</b>	<b>\$ 4,523,080</b>	<b>\$ 96,762</b>	<b>\$ 3,561,344</b>	<b>\$ 24,023,608</b>
\$ -	\$ -	\$ -	\$ 172,833	\$ 720,609
-	43,427	-	126,948	233,722
-	-	-	219,254	389,171
(526)	-	-	9,799	11,687
<b>(526)</b>	<b>43,427</b>	<b>-</b>	<b>528,834</b>	<b>1,355,189</b>
-	1,439,334	25,083	-	1,464,417
-	1,439,334	25,083	-	1,464,417
-	-	-	3,032,510	3,538,968
83,875	3,040,319	71,679	-	17,665,034
<b>83,875</b>	<b>3,040,319</b>	<b>71,679</b>	<b>3,032,510</b>	<b>21,204,002</b>
<b>\$ 83,349</b>	<b>\$ 4,523,080</b>	<b>\$ 96,762</b>	<b>\$ 3,561,344</b>	<b>\$ 24,023,608</b>

Garfield County, Colorado  
 Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
 Non-major Governmental Funds  
 For the Year Ended December 31, 2016

	Airport	Oil and Gas Mitigation	Conservation Trust	Grant	Clerk and Recorder EFTF
<b>Revenues</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	108,825	-	230,271	136,973	-
Charges for services	640,909	-	-	-	-
Investment income	-	-	225	-	15
Miscellaneous	90,644	-	-	-	14,084
<b>Total Revenues</b>	<u>840,378</u>	<u>-</u>	<u>230,496</u>	<u>136,973</u>	<u>14,099</u>
<b>Expenditures</b>					
<b>Current</b>					
General government	-	2,453,024	-	-	8,928
Public safety	-	-	-	-	-
Public works	1,836,447	-	-	115,966	-
Health and welfare	-	-	-	-	-
Culture and recreation	-	-	279,985	-	-
<b>Total Expenditures</b>	<u>1,836,447</u>	<u>2,453,024</u>	<u>279,985</u>	<u>115,966</u>	<u>8,928</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>(996,069)</u>	<u>(2,453,024)</u>	<u>(49,489)</u>	<u>21,007</u>	<u>5,171</u>
<b>Other Financing Sources (Uses)</b>					
Gain (loss) on sale of capital assets	8,255	-	-	-	-
Transfers in	1,000,000	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>1,008,255</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balances</b>	12,186	(2,453,024)	(49,489)	21,007	5,171
<b>Fund Balances Beginning of Year</b>	<u>1,528,421</u>	<u>15,344,653</u>	<u>435,015</u>	<u>99,925</u>	<u>31,754</u>
<b>Fund Balances End of Year</b>	<u>\$ 1,540,607</u>	<u>\$ 12,891,629</u>	<u>\$ 385,526</u>	<u>\$ 120,932</u>	<u>\$ 36,925</u>

<b>Traffic Study</b>	<b>Retirement</b>	<b>Traveler's Highland PID</b>	<b>Public Health</b>	<b>Total Non-major Governmental Funds</b>
\$ -	\$ 1,591,794	\$ 33,305	\$ 302,526	\$ 1,927,625
-	183	-	1,463,952	1,940,204
52,576	-	-	344,502	1,037,987
29	-	-	-	269
-	60,723	-	36,192	201,643
<u>52,605</u>	<u>1,652,700</u>	<u>33,305</u>	<u>2,147,172</u>	<u>5,107,728</u>
-	427,827	-	-	2,889,779
-	494,153	-	-	494,153
933	156,069	2,342	-	2,111,757
-	228,305	-	3,380,142	3,608,447
-	-	-	-	279,985
<u>933</u>	<u>1,306,354</u>	<u>2,342</u>	<u>3,380,142</u>	<u>9,384,121</u>
<u>51,672</u>	<u>346,346</u>	<u>30,963</u>	<u>(1,232,970)</u>	<u>(4,276,393)</u>
-	-	-	-	8,255
-	-	-	1,500,000	2,500,000
-	-	-	1,500,000	2,508,255
51,672	346,346	30,963	267,030	(1,768,138)
<u>32,203</u>	<u>2,693,973</u>	<u>40,716</u>	<u>2,765,480</u>	<u>22,972,140</u>
<u>\$ 83,875</u>	<u>\$ 3,040,319</u>	<u>\$ 71,679</u>	<u>\$ 3,032,510</u>	<u>\$ 21,204,002</u>

**Garfield County, Colorado**  
**Airport Fund**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**For the Year Ended December 31, 2016**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Final Budget Variance Positive (Negative)</u>
<b>Revenues</b>				
Intergovernmental				
State grants	\$ 192,492	\$ 192,492	\$ 108,825	\$ (83,667)
Charges for services	500,156	500,156	640,909	140,753
Miscellaneous	36,205	36,205	90,644	54,439
<b>Total Revenues</b>	<u>728,853</u>	<u>728,853</u>	<u>840,378</u>	<u>111,525</u>
<b>Expenditures</b>				
<b>Current</b>				
Public works				
Personnel costs	453,518	453,518	424,134	29,384
Purchased services	152,948	152,948	111,272	41,676
Operating costs	266,530	266,530	272,125	(5,595)
Other expenses	-	-	479	(479)
Capital outlay	852,712	1,089,195	1,028,437	60,758
<b>Total Expenditures</b>	<u>1,725,708</u>	<u>1,962,191</u>	<u>1,836,447</u>	<u>125,744</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	(996,855)	(1,233,338)	(996,069)	237,269
<b>Other Financing Sources (Uses)</b>				
Gain (loss) on sale of capital assets	-	-	8,255	8,255
Transfers in	1,000,000	1,000,000	1,000,000	-
<b>Total Other Financing Sources (Uses)</b>	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,008,255</u>	<u>8,255</u>
<b>Net Change in Fund Balances</b>	<u>\$ 3,145</u>	<u>\$ (233,338)</u>	<u>\$ 12,186</u>	<u>\$ 245,524</u>
<b>Fund Balances Beginning of Year</b>			<u>1,528,421</u>	
<b>Fund Balances End of Year</b>			<u>\$ 1,540,607</u>	

**Garfield County, Colorado**  
**Oil and Gas Mitigation Fund**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**For the Year Ended December 31, 2016**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Final Budget Variance Positive (Negative)</u>
<b>Expenditures</b>				
<b>Current</b>				
General government	\$ 1,000,000	\$ 2,539,438	\$ 2,453,024	\$ 86,414
<b>Total Expenditures</b>	<u>1,000,000</u>	<u>2,539,438</u>	<u>2,453,024</u>	<u>86,414</u>
<b>Net Change in Fund Balances</b>	<u>\$ (1,000,000)</u>	<u>\$ (2,539,438)</u>	<u>\$ (2,453,024)</u>	<u>\$ 86,414</u>
<b>Fund Balances Beginning of Year</b>			<u>15,344,653</u>	
<b>Fund Balances End of Year</b>			<u>\$ 12,891,629</u>	

**Garfield County, Colorado**  
**Conservation Trust Fund**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**For the Year Ended December 31, 2016**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<b>Final Budget Variance Positive (Negative)</b>
<b>Revenues</b>				
Intergovernmental				
State grants	\$ 190,000	\$ 190,000	\$ 230,271	\$ 40,271
Investment income	90	90	225	135
<b>Total Revenues</b>	<u>190,090</u>	<u>190,090</u>	<u>230,496</u>	<u>40,406</u>
<b>Expenditures</b>				
<b>Current</b>				
Culture and recreation	<u>221,247</u>	<u>523,699</u>	<u>279,985</u>	<u>243,714</u>
<b>Total Expenditures</b>	<u>221,247</u>	<u>523,699</u>	<u>279,985</u>	<u>243,714</u>
<b>Net Change in Fund Balances</b>	<u>\$ (31,157)</u>	<u>\$ (333,609)</u>	<u>\$ (49,489)</u>	<u>\$ 284,120</u>
<b>Fund Balances Beginning of Year</b>			<u>435,015</u>	
<b>Fund Balances End of Year</b>			<u>\$ 385,526</u>	

**Garfield County, Colorado**  
**Grant Fund**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**For the Year Ended December 31, 2016**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<b>Final Budget Variance Positive (Negative)</b>
<b>Revenues</b>				
Intergovernmental				
State grants	\$ -	\$ 150,000	\$ 86,973	\$ (63,027)
Local grants	-	50,000	50,000	-
<b>Total Revenues</b>	<u>-</u>	<u>200,000</u>	<u>136,973</u>	<u>(63,027)</u>
<b>Expenditures</b>				
<b>Current</b>				
Public Works	-	200,000	115,966	84,034
<b>Total Expenditures</b>	<u>-</u>	<u>200,000</u>	<u>115,966</u>	<u>84,034</u>
<b>Net Change in Fund Balances</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 21,007</u>	<u>\$ 21,007</u>
<b>Fund Balances Beginning of Year</b>			<u>99,925</u>	
<b>Fund Balances End of Year</b>			<u>\$ 120,932</u>	

**Garfield County, Colorado**  
**Clerk and Recorder EFTF Fund**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**For the Year Ended December 31, 2016**

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Final Budget Variance Positive (Negative)</b>
<b>Revenues</b>				
Investment income	\$ 13	\$ 13	\$ 15	\$ 2
Miscellaneous	14,000	14,000	14,084	84
<b>Total Revenues</b>	<b>14,013</b>	<b>14,013</b>	<b>14,099</b>	<b>86</b>
<b>Expenditures</b>				
<b>Current</b>				
General government				
Clerk and recorder	17,100	17,100	8,928	8,172
<b>Total Expenditures</b>	<b>17,100</b>	<b>17,100</b>	<b>8,928</b>	<b>8,172</b>
<b>Net Change in Fund Balances</b>	<b>\$ (3,087)</b>	<b>\$ (3,087)</b>	<b>\$ 5,171</b>	<b>\$ 8,258</b>
<b>Fund Balances Beginning of Year</b>			31,754	
<b>Fund Balances End of Year</b>			<b>\$ 36,925</b>	

**Garfield County, Colorado**  
**Traffic Study Fund**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**For the Year Ended December 31, 2016**

	Original Budget	Final Budget	Actual	Final Budget Variance Positive (Negative)
<b>Revenues</b>				
Charges for services	\$ 8,000	\$ 8,000	\$ 52,576	\$ 44,576
Investment income	10	10	29	19
<b>Total Revenues</b>	<u>8,010</u>	<u>8,010</u>	<u>52,605</u>	<u>44,595</u>
<b>Expenditures</b>				
<b>Current</b>				
Public works	-	933	933	-
<b>Total Expenditures</b>	<u>-</u>	<u>933</u>	<u>933</u>	<u>-</u>
<b>Net Change in Fund Balances</b>	<u>\$ 8,010</u>	<u>\$ 7,077</u>	<u>\$ 51,672</u>	<u>\$ 44,595</u>
<b>Fund Balances Beginning of Year</b>			<u>32,203</u>	
<b>Fund Balances End of Year</b>			<u>\$ 83,875</u>	

**Garfield County, Colorado**  
**Retirement Fund**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**For the Year Ended December 31, 2016**

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Final Budget Variance Positive (Negative)</b>
<b>Revenues</b>				
Taxes				
Property tax revenue	\$ 1,533,712	\$ 1,533,712	\$ 1,514,427	\$ (19,285)
Specific ownership tax	89,100	89,100	74,108	(14,992)
Delinquent tax and interest	15,000	15,000	3,259	(11,741)
Intergovernmental				
State grants	-	-	183	183
Miscellaneous	50,000	50,000	60,723	10,723
<b>Total Revenues</b>	<b>1,687,812</b>	<b>1,687,812</b>	<b>1,652,700</b>	<b>(35,112)</b>
<b>Expenditures</b>				
<b>Current</b>				
General government	464,431	460,282	427,827	32,455
Public safety	514,272	514,506	494,153	20,353
Public works	157,235	160,244	156,069	4,175
Health and welfare	363,590	230,017	228,305	1,712
<b>Total Expenditures</b>	<b>1,499,528</b>	<b>1,365,049</b>	<b>1,306,354</b>	<b>58,695</b>
<b>Net Change in Fund Balances</b>	<b>\$ 188,284</b>	<b>\$ 322,763</b>	<b>\$ 346,346</b>	<b>\$ 23,583</b>
<b>Fund Balances Beginning of Year</b>			<b>2,693,973</b>	
<b>Fund Balances End of Year</b>			<b>\$ 3,040,319</b>	

**Garfield County, Colorado**  
**Traveler's Highland PID**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**For the Year Ended December 31, 2016**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<b>Final Budget Variance Positive (Negative)</b>
<b>Revenues</b>				
Taxes				
Property tax revenue	\$ 34,394	\$ 34,394	\$ 31,268	\$ (3,126)
Specific ownership tax	2,000	2,000	1,510	(490)
Delinquent tax and interest	-	-	527	527
<b>Total Revenues</b>	<u>36,394</u>	<u>36,394</u>	<u>33,305</u>	<u>(3,089)</u>
<b>Expenditures</b>				
<b>Current</b>				
Public works	<u>32,440</u>	<u>32,440</u>	<u>2,342</u>	<u>30,098</u>
<b>Total Expenditures</b>	<u>32,440</u>	<u>32,440</u>	<u>2,342</u>	<u>30,098</u>
<b>Net Change in Fund Balances</b>	<u>\$ 3,954</u>	<u>\$ 3,954</u>	\$ 30,963	<u>\$ 27,009</u>
<b>Fund Balances Beginning of Year</b>			<u>40,716</u>	
<b>Fund Balances End of Year</b>			<u>\$ 71,679</u>	

**Garfield County, Colorado**  
**Public Health Fund**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**For the Year Ended December 31, 2016**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<b>Final Budget Variance Positive (Negative)</b>
<b>Revenues</b>				
Taxes				
Sales tax	\$ 347,813	\$ 347,813	\$ 302,526	\$ (45,287)
Intergovernmental				
Federal grants	326,788	326,788	462,351	135,563
State grants	626,480	774,733	719,941	(54,792)
Local grants	254,666	383,366	281,660	(101,706)
Charges for services	240,690	240,690	344,502	103,812
Miscellaneous	-	14,918	36,192	21,274
<b>Total Revenues</b>	<u>1,796,437</u>	<u>2,088,308</u>	<u>2,147,172</u>	<u>58,864</u>
<b>Expenditures</b>				
<b>Current</b>				
Health and welfare	<u>3,477,239</u>	<u>3,774,182</u>	<u>3,380,142</u>	<u>394,040</u>
<b>Total Expenditures</b>	<u>3,477,239</u>	<u>3,774,182</u>	<u>3,380,142</u>	<u>394,040</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	(1,680,802)	(1,685,874)	(1,232,970)	452,904
<b>Other Financing Sources (Uses)</b>				
Transfers in	<u>1,500,000</u>	<u>1,500,000</u>	<u>1,500,000</u>	<u>-</u>
<b>Total Other Financing Sources (Uses)</b>	<u>1,500,000</u>	<u>1,500,000</u>	<u>1,500,000</u>	<u>-</u>
<b>Net Change in Fund Balances</b>	<u>\$ (180,802)</u>	<u>\$ (185,874)</u>	\$ 267,030	<u>\$ 452,904</u>
<b>Fund Balances Beginning of Year</b>			<u>2,765,480</u>	
<b>Fund Balances End of Year</b>			<u>\$ 3,032,510</u>	

# PROPRIETARY FUNDS

## Enterprise Fund

Enterprise funds are used to account for any activity for which a fee is charged to external users for good or services.

Solid Waste Disposal Fund – accounts for all the expenses of Garfield County’s solid waste management operations. Sources of revenue include fees, grants and miscellaneous revenues from recycled goods.

## Internal Service Fund

Internal service funds are used to account for services to other departments or agencies of the government, or to other governments on a cost-reimbursement basis.

Motor Pool Fund – accounts for the repair and maintenance costs for all the County’s vehicles and equipment. The primary source of revenue is charges to various departments based on actual usage.

**Garfield County, Colorado**  
**Solid Waste Fund**  
**Schedule of Revenues, Expenditures and Changes in Net Position -**  
**Budget (Non-GAAP Basis) and Actual With Reconciliation to GAAP Basis**  
**For the Year Ended December 31, 2016**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Final Budget Variance Positive (Negative)</u>
<b>Revenues</b>				
Charges for services	\$ 1,677,000	\$ 1,677,000	\$ 1,643,297	\$ (33,703)
Other	-	-	17,784	17,784
Grant revenue	-	15,000	-	(15,000)
Sale of capital assets	-	-	119,766	119,766
Transfers in	88,000	88,000	86,064	(1,936)
<b>Total Revenues</b>	<u>1,765,000</u>	<u>1,780,000</u>	<u>1,866,911</u>	<u>86,911</u>
<b>Expenditures</b>				
Personnel	625,179	681,015	600,109	80,906
Purchased services	445,248	621,248	450,731	170,517
Materials and supplies	145,120	154,120	106,964	47,156
Capital outlay	185,000	50,000	60,784	(10,784)
<b>Total Expenditures</b>	<u>1,400,547</u>	<u>1,506,383</u>	<u>1,218,588</u>	<u>287,795</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures - Non-GAAP Basis</b>	<u>\$ 364,453</u>	<u>\$ 273,617</u>	\$ 648,323	<u>\$ 374,706</u>
<b>Add:</b>				
Capitalized purchases			60,784	
<b>Less:</b>				
Capital disposals			(54,388)	
Closure/post-closure care			(61,712)	
Depreciation expense			<u>(280,152)</u>	
<b>Change in Net Position - GAAP Basis</b>			<u>\$ 312,855</u>	

**Garfield County, Colorado**  
**Motor Pool Fund**  
**Schedule of Revenues, Expenditures and Changes in Net Position -**  
**Budget (Non-GAAP Basis) and Actual With Reconciliation to GAAP Basis**  
**For the Year Ended December 31, 2016**

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Final Budget Variance Positive (Negative)</b>
<b>Revenues</b>				
Charges for services	\$ 1,836,130	\$ 1,836,130	\$ 1,623,563	\$ (212,567)
Others	-	-	59,407	59,407
Sale of capital assets	77,000	77,000	35,261	(41,739)
Transfers In	-	-	74,204	74,204
<b>Total Revenues</b>	<u>1,913,130</u>	<u>1,913,130</u>	<u>1,792,435</u>	<u>(120,695)</u>
<b>Expenditures</b>				
Personnel	260,681	265,406	259,996	5,410
Purchased services	197,920	197,920	177,136	20,784
Materials and supplies	480,650	465,650	314,029	151,621
Capital outlay	1,722,000	533,880	417,353	116,527
<b>Total Expenditures</b>	<u>2,661,251</u>	<u>1,462,856</u>	<u>1,168,514</u>	<u>294,342</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures - Non-GAAP Basis</b>	<u>\$ (748,121)</u>	<u>\$ 450,274</u>	\$ 623,921	<u>\$ 173,647</u>
<b>Add:</b>				
Capitalized purchases			417,353	
Capital contributions in (out)			(74,204)	
<b>Less:</b>				
Depreciation expense			(636,575)	
<b>Change in Net Position - GAAP Basis</b>			<u>\$ 330,495</u>	

# FIDUCIARY FUNDS

## Agency Funds

Agency funds are used to account for short-term custodial collections on resources on behalf of another individual, entity, or government.

Section 125 Plan Fund – accounts for employee flex benefit transactions.

Jail Inmate Fund – accounts for the monies held on behalf of clients (inmates) while they are serving their sentences.

Grants Fund – accounts for monies held on behalf of various entities that have received grant funding for which Garfield County's role is to administer.

Agency Fund – accounts for monies held on behalf of clients in Community Correction residential facilities; asset forfeiture funds; and the Collaborative Management Program serving "at risk" youth.

County Treasurer Fund – accounts for the monies collected (principally tax collections) by the Garfield County Treasurer for various local government entities within the County.

County Clerk Fund – accounts for the monies collected by the Garfield County Clerk for recording, licenses, and motor vehicle transactions.

**Garfield County, Colorado**  
**Combining Statement of Changes in Assets and Liabilities**  
**Agency Funds**  
**For the Year Ended December 31, 2016**

	<b>Balance 1/1/16</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balance 12/31/16</b>
<b>Section 125 Plan</b>				
<b>Assets</b>				
Cash and investments	\$ 94,677	\$ 253,362	\$ (262,730)	\$ 85,309
<b>Liabilities</b>				
Due to others	\$ 94,677	\$ 253,362	\$ (262,730)	\$ 85,309
<b>Jail Inmate</b>				
<b>Assets</b>				
Cash and investments	\$ 11,675	\$ -	\$ (10,831)	\$ 844
<b>Liabilities</b>				
Due to others	\$ 11,675	\$ -	\$ (10,831)	\$ 844
<b>Grants</b>				
<b>Assets</b>				
Cash and investments	\$ -	\$ 149,352	\$ (149,352)	\$ -
<b>Liabilities</b>				
Due to others	\$ -	\$ 149,352	\$ (149,352)	\$ -
<b>Agency</b>				
<b>Assets</b>				
Cash and investments	\$ 492,231	\$ 5,742,365	\$ (5,425,582)	\$ 809,014
<b>Liabilities</b>				
Due to others	\$ 492,231	\$ 5,742,365	\$ (5,425,582)	\$ 809,014
<b>County Treasurer</b>				
<b>Assets</b>				
Cash and investments	\$ 2,073,092	\$ 122,827,162	\$ (123,016,875)	\$ 1,883,378
<b>Liabilities</b>				
Due to other governments	\$ 2,073,092	\$ 122,827,162	\$ (123,016,875)	\$ 1,883,378
<b>County Clerk</b>				
<b>Assets</b>				
Cash and investments	\$ 1,409,453	\$ 19,184,343	\$ (19,107,336)	\$ 1,486,461
<b>Liabilities</b>				
Due to other governments	\$ 1,409,453	\$ 19,184,343	\$ (19,107,336)	\$ 1,486,461
<b>Total</b>				
<b>Assets</b>				
Cash and investments	\$ 4,081,128	\$ 148,156,584	\$ (147,972,706)	\$ 4,265,006
	<u>\$ 4,081,128</u>	<u>\$ 148,156,584</u>	<u>\$ (147,972,706)</u>	<u>\$ 4,265,006</u>
<b>Liabilities</b>				
Due to others	\$ 598,583	\$ 6,145,079	\$ (5,848,495)	\$ 895,167
Due to other governments	3,482,545	142,011,505	(142,124,211)	3,369,839
	<u>\$ 4,081,128</u>	<u>\$ 148,156,584</u>	<u>\$ (147,972,706)</u>	<u>\$ 4,265,006</u>

**ANNUAL SCHEDULE OF REVENUES AND  
EXPENDITURES FOR ROADS, BRIDGES, AND  
STREETS**

The public report burden for this information collection is estimated to average 380 hours annually.

**LOCAL HIGHWAY FINANCE REPORT**

City or County:  
Garfield County  
YEAR ENDING :  
December 2016

This Information From The Records of Garfield County, Colorado Prepared By: Bob Prendergast, Finance Administrator  
Phone: (970) 625-5912

**I. DISPOSITION OF HIGHWAY-USER REVENUES AVAILABLE FOR LOCAL GOVERNMENT EXPENDITURE**

ITEM	A. Local Motor-Fuel Taxes	B. Local Motor-Vehicle Taxes	C. Receipts from State Highway-User Taxes	D. Receipts from Federal Highway Administration
1. Total receipts available				
2. Minus amount used for collection expenses				
3. Minus amount used for nonhighway purposes				
4. Minus amount used for mass transit				
5. Remainder used for highway purposes				

**II. RECEIPTS FOR ROAD AND STREET PURPOSES**

**III. DISBURSEMENTS FOR ROAD AND STREET PURPOSES**

ITEM	AMOUNT	ITEM	AMOUNT
<b>A. Receipts from local sources:</b>		<b>A. Local highway disbursements:</b>	
1. Local highway-user taxes		1. Capital outlay (from page 2)	1,843,562
a. Motor Fuel (from Item I.A.5.)		2. Maintenance:	6,392,657
b. Motor Vehicle (from Item I.B.5.)		3. Road and street services:	
c. Total (a.+b.)		a. Traffic control operations	
2. General fund appropriations	1,307,311	b. Snow and ice removal	2,103,273
3. Other local imposts (from page 2)	8,181,601	c. Other	0
4. Miscellaneous local receipts (from page 2)	91,064	d. Total (a. through c.)	2,103,273
5. Transfers from toll facilities		4. General administration & miscellaneous	2,825,673
6. Proceeds of sale of bonds and notes:		5. Highway law enforcement and safety	1,307,311
a. Bonds - Original Issues		6. Total (1 through 5)	14,472,476
b. Bonds - Refunding Issues		<b>B. Debt service on local obligations:</b>	
c. Notes		1. Bonds:	
d. Total (a. + b. + c.)	0	a. Interest	
7. Total (1 through 6)	9,579,976	b. Redemption	
<b>B. Private Contributions</b>		c. Total (a. + b.)	0
<b>C. Receipts from State government</b> (from page 2)	3,503,378	2. Notes:	
<b>D. Receipts from Federal Government</b> (from page 2)	698,057	a. Interest	
<b>E. Total receipts (A.7 + B + C + D)</b>	13,781,411	b. Redemption	
		c. Total (a. + b.)	0
		3. Total (1.c + 2.c)	0
		<b>C. Payments to State for highways</b>	
		<b>D. Payments to toll facilities</b>	
		<b>E. Total disbursements (A.6 + B.3 + C + D)</b>	
			14,472,476

**IV. LOCAL HIGHWAY DEBT STATUS**

(Show all entries at par)

	Opening Debt	Amount Issued	Redemptions	Closing Debt
<b>A. Bonds (Total)</b>				0
1. Bonds (Refunding Portion)				
<b>B. Notes (Total)</b>				0

**V. LOCAL ROAD AND STREET FUND BALANCE**

	A. Beginning Balance	B. Total Receipts	C. Total Disbursements	D. Ending Balance	E. Reconciliation
	33,153,452	13,781,411	14,472,476	32,462,387	0

**Notes and Comments:**

Highway law enforcement and safety per the County Sheriff is approximately 33% of the Patrol operating expenditures for the year. Ending Balance for Local Road and Street Fund Balance agrees to audited R&B 120 fund as of 12/31/16.

**LOCAL HIGHWAY FINANCE REPORT**

STATE:  
Colorado  
YEAR ENDING (mm/yy):  
December 2016

**II. RECEIPTS FOR ROAD AND STREET PURPOSES - DETAIL**

ITEM	AMOUNT	ITEM	AMOUNT
<b>A.3. Other local imposts:</b>		<b>A.4. Miscellaneous local receipts:</b>	
a. Property Taxes and Assessments	5,188,600	a. Interest on investments	0
b. Other local imposts:		b. Traffic Fines & Penalties	0
1. Sales Taxes	2,447,084	c. Parking Garage Fees	0
2. Infrastructure & Impact Fees	0	d. Parking Meter Fees	0
3. Liens	0	e. Sale of Surplus Property	32,151
4. Licenses (permits)	298,891	f. Charges for Services	58,913
5. Specific Ownership &/or Other	247,026	g. Other MR for CR113 Cattle Creek Inter	0
6. Total (1. through 5.)	2,993,001	h. Other Misc. Receipts for O&G reimb	0
c. Total (a. + b.)	<b>8,181,601</b>	i. Total (a. through h.)	<b>91,064</b>
	(Carry forward to page 1)		(Carry forward to page 1)

ITEM	AMOUNT	ITEM	AMOUNT
<b>C. Receipts from State Government</b>		<b>D. Receipts from Federal Government</b>	
1. Highway-user taxes	3,503,378	1. FHWA (from Item I.D.5.)	
2. State general funds		2. Other Federal agencies:	
3. Other State funds:		a. Forest Service	698,057
a. State bond proceeds		b. FEMA	0
b. Project Match		c. HUD	0
c. Motor Vehicle Registrations	0	d. Federal Transit Admin	0
d. Other (Specify) DOLA	0	e. U.S. Corps of Engineers	0
e. Other (Specify)	0	f. Other Federal	0
f. Total (a. through e.)	0	g. Total (a. through f.)	<b>698,057</b>
4. Total (1. + 2. + 3.f)	<b>3,503,378</b>	3. Total (1. + 2.g)	
			(Carry forward to page 1)

**III. DISBURSEMENTS FOR ROAD AND STREET PURPOSES - DETAIL**

	ON NATIONAL HIGHWAY SYSTEM (a)	OFF NATIONAL HIGHWAY SYSTEM (b)	TOTAL (c)
<b>A.1. Capital outlay:</b>			
a. Right-Of-Way Costs		0	0
b. Engineering Costs		356,911	356,911
c. Construction:			
(1). New Facilities		0	0
(2). Capacity Improvements		0	0
(3). System Preservation		1,486,651	1,486,651
(4). System Enhancement & Operation		0	0
(5). Total Construction (1) + (2) + (3) + (4)	0	1,486,651	1,486,651
d. Total Capital Outlay (Lines 1.a. + 1.b. + 1.c.5)	0	1,843,562	1,843,562
			(Carry forward to page 1)

Notes and Comments: