

# 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, 2018**

	<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	\$ 4,027,910	\$ 4,027,910	\$ 4,021,295	\$ (6,615)
Specific ownership tax	300,000	300,000	305,216	5,216
Delinquent tax and interest	35,000	35,000	6,365	(28,635)
Intergovernmental				
State grants	2,000,800	2,427,865	795,364	(1,632,501)
Miscellaneous	-	24,000	23,994	(6)
<b>Total Revenues</b>	<u>6,363,710</u>	<u>6,814,775</u>	<u>5,152,234</u>	<u>(1,662,541)</u>
<b>Expenditures</b>				
<b>Current</b>				
General government	80,558	80,558	80,080	478
<b>Capital Outlay</b>	<u>3,260,000</u>	<u>5,458,745</u>	<u>2,333,275</u>	<u>3,125,470</u>
<b>Total Expenditures</b>	<u>3,340,558</u>	<u>5,539,303</u>	<u>2,413,355</u>	<u>3,125,948</u>
<b>Net Change in Fund Balances</b>	<u>\$ 3,023,152</u>	<u>\$ 1,275,472</u>	<u>\$ 2,738,879</u>	<u>\$ 1,463,407</u>
<b>Fund Balances Beginning of Year</b>			<u>3,741,863</u>	
<b>Fund Balances End of Year</b>			<u>\$ 6,480,742</u>	

Garfield County, Colorado  
Combining Balance Sheet  
Non-major Governmental Funds  
December 31, 2018

	Airport	Oil and Gas Mitigation	Conservation Trust	Grant	Clerk and Recorder EFTF
<b>Assets</b>					
Cash and investments	\$ 1,472,405	\$ 9,339,099	\$ 367,336	\$ 5,000	\$ 43,422
Accounts receivable	124,096	-	-	-	1,108
Due from other governments	-	-	-	-	-
Due from other funds	12,136	365	2,149	-	145
<b>Total Assets</b>	<b>\$ 1,608,637</b>	<b>\$ 9,339,464</b>	<b>\$ 369,485</b>	<b>\$ 5,000</b>	<b>\$ 44,675</b>
<b>Liabilities</b>					
Accounts payable	\$ 209,581	\$ 36,947	\$ 245,679	\$ -	\$ -
Accrued expenditures	168,882	-	-	-	-
Unearned revenue	112,506	-	-	-	-
Due to other funds	22,971	-	-	-	-
<b>Total Liabilities</b>	<b>513,940</b>	<b>36,947</b>	<b>245,679</b>	<b>-</b>	<b>-</b>
<b>Deferred Inflow of Resources</b>					
Property tax revenue	-	-	-	-	-
<b>Total Deferred Inflow of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balances</b>					
Spendable:					
Restricted	-	-	123,806	5,000	-
Committed	1,094,697	9,302,517	-	-	44,675
<b>Total Fund Balances</b>	<b>1,094,697</b>	<b>9,302,517</b>	<b>123,806</b>	<b>5,000</b>	<b>44,675</b>
<b>Total Liabilities, Deferred Inflow of Resources, and Fund Balances</b>	<b>\$ 1,608,637</b>	<b>\$ 9,339,464</b>	<b>\$ 369,485</b>	<b>\$ 5,000</b>	<b>\$ 44,675</b>

<b>Traffic Study</b>	<b>Retirement</b>	<b>Traveler's Highland PID</b>	<b>Public Health</b>	<b>Total Non-major Governmental Funds</b>
\$ 236,691	\$ 3,765,663	\$ 98,740	\$ 3,013,542	\$ 18,341,898
-	-	23,482	170,465	319,151
-	-	-	64,284	64,284
2,389	95	-	16,068	33,347
<u>\$ 239,080</u>	<u>\$ 3,765,758</u>	<u>\$ 122,222</u>	<u>\$ 3,264,359</u>	<u>\$ 18,758,680</u>
\$ -	\$ -	\$ -	\$ 119,352	\$ 611,559
-	51,813	-	109,457	330,152
-	-	-	57,884	170,390
-	-	-	11,228	34,199
<u>-</u>	<u>51,813</u>	<u>-</u>	<u>297,921</u>	<u>1,146,300</u>
-	-	23,482	-	23,482
<u>-</u>	<u>-</u>	<u>23,482</u>	<u>-</u>	<u>23,482</u>
-	-	-	2,966,438	3,095,244
239,080	3,713,945	98,740	-	14,493,654
<u>239,080</u>	<u>3,713,945</u>	<u>98,740</u>	<u>2,966,438</u>	<u>17,588,898</u>
<u>\$ 239,080</u>	<u>\$ 3,765,758</u>	<u>\$ 122,222</u>	<u>\$ 3,264,359</u>	<u>\$ 18,758,680</u>

Garfield County, Colorado  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Non-major Governmental Funds  
For the Year Ended December 31, 2018

	Airport	Oil and Gas Mitigation	Conservation Trust	Grant	Clerk and Recorder EFTF
<b>Revenues</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	821,950	36,521	214,900	-	-
Charges for services	939,324	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Investment income	-	-	225	-	19
Contributions	-	-	-	-	-
Miscellaneous	80,273	-	-	-	13,269
<b>Total Revenues</b>	<b>1,841,547</b>	<b>36,521</b>	<b>215,125</b>	<b>-</b>	<b>13,288</b>
<b>Expenditures</b>					
<b>Current</b>					
General government	-	41,238	-	-	9,843
Public safety	-	-	-	-	-
Public works	930,592	-	-	-	-
Health and welfare	-	-	-	-	-
Culture and recreation	-	-	520,678	-	-
<b>Capital Outlay</b>	<b>2,996,491</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>3,927,083</b>	<b>41,238</b>	<b>520,678</b>	<b>-</b>	<b>9,843</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(2,085,536)</b>	<b>(4,717)</b>	<b>(305,553)</b>	<b>-</b>	<b>3,445</b>
<b>Other Financing Sources (Uses)</b>					
Transfers in	967,768	-	-	-	-
Transfers out	-	-	-	(94,924)	-
<b>Total Other Financing Sources (Uses)</b>	<b>967,768</b>	<b>-</b>	<b>-</b>	<b>(94,924)</b>	<b>-</b>
<b>Net Change in Fund Balances</b>	<b>(1,117,768)</b>	<b>(4,717)</b>	<b>(305,553)</b>	<b>(94,924)</b>	<b>3,445</b>
<b>Fund Balances Beginning of Year</b>	<b>2,212,465</b>	<b>9,307,234</b>	<b>429,359</b>	<b>99,924</b>	<b>41,230</b>
<b>Fund Balances End of Year</b>	<b>\$ 1,094,697</b>	<b>\$ 9,302,517</b>	<b>\$ 123,806</b>	<b>\$ 5,000</b>	<b>\$ 44,675</b>

<b>Traffic Study</b>	<b>Retirement</b>	<b>Traveler's Highland PID</b>	<b>Public Health</b>	<b>Total Non-major Governmental Funds</b>
\$ -	\$ 1,522,464	\$ 24,807	\$ 396,509	\$ 1,943,780
-	298	-	1,329,957	2,403,626
238,930	-	-	385,225	1,563,479
-	39,709	-	-	39,709
149	-	-	-	393
-	-	-	55,000	55,000
-	-	-	43,432	136,974
<u>239,079</u>	<u>1,562,471</u>	<u>24,807</u>	<u>2,210,123</u>	<u>6,142,961</u>
-	439,839	-	-	490,920
-	543,749	-	-	543,749
-	175,707	8,028	-	1,114,327
-	93,274	-	3,409,671	3,502,945
-	-	-	-	520,678
-	-	-	8,891	3,005,382
<u>-</u>	<u>1,252,569</u>	<u>8,028</u>	<u>3,418,562</u>	<u>9,178,001</u>
<u>239,079</u>	<u>309,902</u>	<u>16,779</u>	<u>(1,208,439)</u>	<u>(3,035,040)</u>
-	-	-	1,000,000	1,967,768
(232,394)	-	-	-	(327,318)
<u>(232,394)</u>	<u>-</u>	<u>-</u>	<u>1,000,000</u>	<u>1,640,450</u>
6,685	309,902	16,779	(208,439)	(1,394,590)
<u>232,395</u>	<u>3,404,043</u>	<u>81,961</u>	<u>3,174,877</u>	<u>18,983,488</u>
<u>\$ 239,080</u>	<u>\$ 3,713,945</u>	<u>\$ 98,740</u>	<u>\$ 2,966,438</u>	<u>\$ 17,588,898</u>

**Garfield County, Colorado**  
**Airport Fund**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**For the Year Ended December 31, 2018**

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Final Budget Variance Positive (Negative)</b>
<b>Revenues</b>				
Intergovernmental				
Federal grants	\$ -	\$ 650,000	\$ 657,999	\$ 7,999
State grants	200,792	200,792	163,951	(36,841)
Charges for services	667,491	667,491	939,324	271,833
Miscellaneous	28,300	72,300	80,273	7,973
<b>Total Revenues</b>	<u>896,583</u>	<u>1,590,583</u>	<u>1,841,547</u>	<u>250,964</u>
<b>Expenditures</b>				
<b>Current</b>				
Public works				
Personnel	485,587	485,587	484,149	1,438
Purchased services	128,998	128,998	137,219	(8,221)
Operating costs	298,278	298,278	308,011	(9,733)
Other expenses	-	-	1,213	(1,213)
<b>Capital Outlay</b>	<u>2,132,628</u>	<u>3,908,251</u>	<u>2,996,491</u>	<u>911,760</u>
<b>Total Expenditures</b>	<u>3,045,491</u>	<u>4,821,114</u>	<u>3,927,083</u>	<u>894,031</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	(2,148,908)	(3,230,531)	(2,085,536)	1,144,995
<b>Other Financing Sources (Uses)</b>				
Gain (loss) on sale of capital assets	1,500	1,500	-	(1,500)
Transfers in	985,535	985,535	967,768	(17,767)
<b>Total Other Financing Sources (Uses)</b>	<u>987,035</u>	<u>987,035</u>	<u>967,768</u>	<u>(19,267)</u>
<b>Net Change in Fund Balances</b>	<u>\$ (1,161,873)</u>	<u>\$ (2,243,496)</u>	<u>\$ (1,117,768)</u>	<u>\$ 1,125,728</u>
<b>Fund Balances Beginning of Year</b>			<u>2,212,465</u>	
<b>Fund Balances End of Year</b>			<u>\$ 1,094,697</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, 2018

	Original Budget	Final Budget	Actual	Final Budget Variance Positive (Negative)
<b>Revenues</b>				
Intergovernmental				
State grants	\$ -	\$ -	\$ 36,521	\$ 36,521
<b>Total Revenues</b>	-	-	36,521	36,521
<b>Expenditures</b>				
<b>Current</b>				
General government	-	75,000	41,238	33,762
<b>Total Expenditures</b>	-	75,000	41,238	33,762
<b>Net Change in Fund Balances</b>	<u>\$ -</u>	<u>\$ (75,000)</u>	\$ (4,717)	<u>\$ 70,283</u>
<b>Fund Balances Beginning of Year</b>			<u>9,307,234</u>	
<b>Fund Balances End of Year</b>			<u>\$ 9,302,517</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, 2018**

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Final Budget Variance Positive (Negative)</b>
<b>Revenues</b>				
Intergovernmental				
State grants	\$ 200,000	\$ 200,000	\$ 214,900	\$ 14,900
Investment income	150	150	225	75
<b>Total Revenues</b>	<u>200,150</u>	<u>200,150</u>	<u>215,125</u>	<u>14,975</u>
<b>Expenditures</b>				
<b>Current</b>				
Culture and recreation	<u>222,000</u>	<u>544,500</u>	<u>520,678</u>	<u>23,822</u>
<b>Total Expenditures</b>	<u>222,000</u>	<u>544,500</u>	<u>520,678</u>	<u>23,822</u>
<b>Net Change in Fund Balances</b>	<u>\$ (21,850)</u>	<u>\$ (344,350)</u>	<u>\$ (305,553)</u>	<u>\$ 38,797</u>
<b>Fund Balances Beginning of Year</b>			<u>429,359</u>	
<b>Fund Balances End of Year</b>			<u>\$ 123,806</u>	

**Garfield County, Colorado**  
**Grant Fund**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**For the Year Ended December 31, 2018**

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Final Budget Variance Positive (Negative)</b>
<b>Revenues</b>				
Intergovernmental				
State grants	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	-	-	-	-
<b>Expenditures</b>				
<b>Current</b>				
General government	-	-	-	-
<b>Total Expenditures</b>	-	-	-	-
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	-	-	-	-
<b>Other Financing Sources (Uses)</b>				
Transfers (out)	-	(95,000)	(94,924)	76
<b>Total Other Financing Sources (Uses)</b>	-	(95,000)	(94,924)	76
<b>Net Change in Fund Balances</b>	<u>\$ -</u>	<u>\$ (95,000)</u>	<u>\$ (94,924)</u>	<u>\$ 76</u>
<b>Fund Balances Beginning of Year</b>			99,924	
<b>Fund Balances End of Year</b>			<u>\$ 5,000</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, 2018**

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Final Budget Variance Positive (Negative)</b>
<b>Revenues</b>				
Investment income	\$ 15	\$ 15	\$ 19	\$ 4
Miscellaneous	14,000	14,000	13,269	(731)
<b>Total Revenues</b>	14,015	14,015	13,288	(727)
<b>Expenditures</b>				
<b>Current</b>				
General government				
Clerk and recorder	21,100	21,100	9,843	11,257
<b>Total Expenditures</b>	21,100	21,100	9,843	11,257
<b>Net Change in Fund Balances</b>	<u>\$ (7,085)</u>	<u>\$ (7,085)</u>	\$ 3,445	<u>\$ 10,530</u>
<b>Fund Balances Beginning of Year</b>			41,230	
<b>Fund Balances End of Year</b>			<u>\$ 44,675</u>	

**Garfield County, Colorado**  
**Traffic Study Fund**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**For the Year Ended December 31, 2018**

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Final Budget Variance Positive (Negative)</b>
<b>Revenues</b>				
Charges for services	\$ 165,000	\$ 165,000	\$ 238,930	\$ 73,930
Investment income	23	23	149	126
<b>Total Revenues</b>	<u>165,023</u>	<u>165,023</u>	<u>239,079</u>	<u>74,056</u>
<b>Expenditures</b>				
<b>Current</b>				
General government	-	-	-	-
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	165,023	165,023	239,079	74,056
<b>Other Financing Sources (Uses)</b>				
Transfers (out)	-	(232,934)	(232,394)	540
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>(232,934)</u>	<u>(232,394)</u>	<u>540</u>
<b>Net Change in Fund Balances</b>	<u>\$ 165,023</u>	<u>\$ (67,911)</u>	\$ 6,685	<u>\$ 74,596</u>
<b>Fund Balances Beginning of Year</b>			<u>232,395</u>	
<b>Fund Balances End of Year</b>			<u>\$ 239,080</u>	

**Garfield County, Colorado**  
**Retirement Fund**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**For the Year Ended December 31, 2018**

	<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	\$ 1,415,211	\$ 1,415,211	\$ 1,412,876	\$ (2,335)
Specific ownership tax	85,000	85,000	107,238	22,238
Delinquent tax and interest	7,500	7,500	2,350	(5,150)
Intergovernmental				
State grants	300	300	298	(2)
Fines and forfeitures	-	-	39,709	39,709
Miscellaneous	50,000	50,000	-	(50,000)
<b>Total Revenues</b>	<u>1,558,011</u>	<u>1,558,011</u>	<u>1,562,471</u>	<u>4,460</u>
<b>Expenditures</b>				
<b>Current</b>				
General government	409,635	409,635	439,839	(30,204)
Public safety	560,767	560,767	543,749	17,018
Public works	180,485	180,485	175,707	4,778
Health and welfare	96,719	96,719	93,274	3,445
<b>Total Expenditures</b>	<u>1,247,606</u>	<u>1,247,606</u>	<u>1,252,569</u>	<u>(4,963)</u>
<b>Net Change in Fund Balances</b>	<u>\$ 310,405</u>	<u>\$ 310,405</u>	<u>\$ 309,902</u>	<u>\$ (503)</u>
<b>Fund Balances Beginning of Year</b>			<u>3,404,043</u>	
<b>Fund Balances End of Year</b>			<u>\$ 3,713,945</u>	

**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, 2018**

	<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	\$ 23,000	\$ 23,000	\$ 22,874	\$ (126)
Specific ownership tax	2,000	2,000	1,766	(234)
Delinquent tax and interest	-	-	167	167
<b>Total Revenues</b>	<u>25,000</u>	<u>25,000</u>	<u>24,807</u>	<u>(193)</u>
<b>Expenditures</b>				
<b>Current</b>				
Public works	<u>27,440</u>	<u>27,440</u>	<u>8,028</u>	<u>19,412</u>
<b>Total Expenditures</b>	<u>27,440</u>	<u>27,440</u>	<u>8,028</u>	<u>19,412</u>
<b>Net Change in Fund Balances</b>	<u>\$ (2,440)</u>	<u>\$ (2,440)</u>	<u>\$ 16,779</u>	<u>\$ 19,219</u>
<b>Fund Balances Beginning of Year</b>			<u>81,961</u>	
<b>Fund Balances End of Year</b>			<u>\$ 98,740</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, 2018**

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Final Budget Variance Positive (Negative)</b>
<b>Revenues</b>				
Taxes				
Sales tax	\$ 347,813	\$ 347,813	\$ 396,509	\$ 48,696
Intergovernmental				
Federal grants	371,015	378,992	461,540	82,548
State grants	615,942	696,302	677,359	(18,943)
Local grants	217,052	228,018	191,058	(36,960)
Charges for services	315,000	315,000	385,225	70,225
Contributions	-	-	55,000	55,000
Miscellaneous	37,000	37,000	43,432	6,432
<b>Total Revenues</b>	<u>1,903,822</u>	<u>2,003,125</u>	<u>2,210,123</u>	<u>206,998</u>
<b>Expenditures</b>				
<b>Current</b>				
Health and welfare	3,575,365	3,679,067	3,409,671	269,396
<b>Capital Outlay</b>	<u>9,000</u>	<u>11,977</u>	<u>8,891</u>	<u>3,086</u>
<b>Total Expenditures</b>	<u>3,584,365</u>	<u>3,691,044</u>	<u>3,418,562</u>	<u>272,482</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	(1,680,543)	(1,687,919)	(1,208,439)	479,480
<b>Other Financing Sources (Uses)</b>				
Transfers in	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>-</u>
<b>Total Other Financing Sources (Uses)</b>	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>-</u>
<b>Net Change in Fund Balances</b>	<u>\$ (680,543)</u>	<u>\$ (687,919)</u>	<u>\$ (208,439)</u>	<u>\$ 479,480</u>
<b>Fund Balances Beginning of Year</b>			<u>3,174,877</u>	
<b>Fund Balances End of Year</b>			<u>\$ 2,966,438</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, 2018**

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Final Budget Variance Positive (Negative)</b>
<b>Revenues</b>				
Charges for services	\$ 1,655,000	\$ 1,655,000	\$ 1,482,381	\$ (172,619)
Other	-	-	2,482	2,482
Transfers in	68,000	68,000	42,381	(25,619)
<b>Total Revenues</b>	<u>1,723,000</u>	<u>1,723,000</u>	<u>1,527,244</u>	<u>(195,756)</u>
<b>Expenditures</b>				
<b>Current</b>				
Personnel	741,184	741,184	750,848	(9,664)
Purchased services	428,673	388,673	365,179	23,494
Materials and supplies	138,020	178,020	167,851	10,169
Capital outlay	800,000	800,000	748,100	51,900
<b>Total Expenditures</b>	<u>2,107,877</u>	<u>2,107,877</u>	<u>2,031,978</u>	<u>75,899</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures - Non-GAAP Basis</b>	<u>\$ (384,877)</u>	<u>\$ (384,877)</u>	<u>\$ (504,734)</u>	<u>\$ (119,857)</u>
<b>Add:</b>				
Capitalized purchases			738,505	
<b>Less:</b>				
Capital disposals			(34,458)	
Closure/post-closure care			(3,742)	
Depreciation expense			<u>(321,934)</u>	
<b>Change in Net Position - GAAP Basis</b>			<u>\$ (126,363)</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, 2018*

	Original Budget	Final Budget	Actual	Final Budget Variance Positive (Negative)
<b>Revenues</b>				
Charges for services	\$ 1,753,198	\$ 1,753,198	\$ 1,642,629	\$ (110,569)
Other	5,000	5,000	22,788	17,788
Sale of capital assets	70,000	70,000	14,125	(55,875)
<b>Total Revenues</b>	<u>1,828,198</u>	<u>1,828,198</u>	<u>1,679,542</u>	<u>(148,656)</u>
<b>Expenditures</b>				
<b>Current</b>				
Personnel	263,615	263,615	262,318	1,297
Purchased services	205,433	205,433	198,433	7,000
Materials and supplies	358,200	443,200	433,654	9,546
Capital outlay	795,000	795,000	646,339	148,661
<b>Total Expenditures</b>	<u>1,622,248</u>	<u>1,707,248</u>	<u>1,540,744</u>	<u>166,504</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures - Non-GAAP Basis</b>	<u>\$ 205,950</u>	<u>\$ 120,950</u>	\$ 138,798	<u>\$ 17,848</u>
<b>Add:</b>				
Capitalized purchases			646,339	
<b>Less:</b>				
Depreciation expense			(653,326)	
<b>Change in Net Position - GAAP Basis</b>			<u>\$ 131,811</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, 2018**

	<b>Balance 1/1/18</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balance 12/31/18</b>
<b>Section 125 Plan</b>				
<b>Assets</b>				
Cash and investments	\$ 99,648	\$ 414,999	\$ (407,047)	\$ 107,600
<b>Liabilities</b>				
Due to others	\$ 99,648	\$ 414,999	\$ (407,047)	\$ 107,600
<b>Jail Inmate</b>				
<b>Assets</b>				
Cash and investments	\$ 11,913	\$ 1,518	\$ -	\$ 13,431
<b>Liabilities</b>				
Due to others	\$ 11,913	\$ 1,518	\$ -	\$ 13,431
<b>Grants</b>				
<b>Assets</b>				
Cash and investments	\$ -	\$ 1,067,317	\$ (1,067,317)	\$ -
<b>Liabilities</b>				
Due to others	\$ -	\$ 1,067,317	\$ (1,067,317)	\$ -
<b>Agency</b>				
<b>Assets</b>				
Cash and investments	\$ 434,179	\$ 2,855,120	\$ (2,764,801)	\$ 524,498
<b>Liabilities</b>				
Due to others	\$ 434,179	\$ 2,855,120	\$ (2,764,801)	\$ 524,498
<b>County Treasurer</b>				
<b>Assets</b>				
Cash and investments	\$ 4,265,314	\$ 81,058,603	\$ (83,646,479)	\$ 1,677,438
<b>Liabilities</b>				
Due to other governments	\$ 4,265,314	\$ 81,058,603	\$ (83,646,479)	\$ 1,677,438
<b>County Clerk</b>				
<b>Assets</b>				
Cash and investments	\$ 1,582,817	\$ 22,782,965	\$ (22,677,221)	\$ 1,688,561
<b>Liabilities</b>				
Due to other governments	\$ 1,582,817	\$ 22,782,965	\$ (22,677,221)	\$ 1,688,561
<b>Total</b>				
<b>Assets</b>				
Cash and investments	\$ 6,393,871	\$ 108,180,522	\$ (110,562,865)	\$ 4,011,528
	\$ 6,393,871	\$ 108,180,522	\$ (110,562,865)	\$ 4,011,528
<b>Liabilities</b>				
Due to others	\$ 545,740	\$ 4,338,954	\$ (4,239,165)	\$ 645,529
Due to other governments	5,848,131	103,841,568	(106,323,700)	3,365,999
	\$ 6,393,871	\$ 108,180,522	\$ (110,562,865)	\$ 4,011,528

**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.

<b>LOCAL HIGHWAY FINANCE REPORT</b>		City or County: Garfield County
		YEAR ENDING : December 2018
		Prepared By: Bob Prendergast, Finance Administrator Phone: (970) 625-5912
This Information From The Records of Garfield County, Colorado		

**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)	591,882
a. Motor Fuel (from Item I.A.5.)		2. Maintenance:	6,855,965
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	1,346,910	b. Snow and ice removal	2,107,567
3. Other local imposts (from page 2)	3,731,088	c. Other	0
4. Miscellaneous local receipts (from page 2)	262,447	d. Total (a. through c.)	2,107,567
5. Transfers from toll facilities		4. General administration & miscellaneous	2,841,239
6. Proceeds of sale of bonds and notes:		5. Highway law enforcement and safety	1,346,910
a. Bonds - Original Issues		6. Total (1 through 5)	13,743,563
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)	5,340,445	b. Redemption	
<b>B. Private Contributions</b>		c. Total (a. + b.)	0
<b>C. Receipts from State government</b>		2. Notes:	
(from page 2)	4,115,829	a. Interest	
<b>D. Receipts from Federal Government</b>		b. Redemption	
(from page 2)	0	c. Total (a. + b.)	0
<b>E. Total receipts (A.7 + B + C + D)</b>	9,456,274	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>	13,743,563

**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
	28,994,189	9,456,274	13,743,563	24,706,900	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 12/31/18.

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PREVIOUS EDITIONS OBSOLETE