



REQUIRED SUPPLEMENTARY INFORMATION

General Fund – accounts for financing general administration and most of the services in Garfield County. Primary sources of revenue are sales tax, property tax, grants and fees.

Special Revenue Funds:

Road & Bridge Fund – accounts for financing County road and bridge construction and maintenance. Primary sources of revenue are the Highway User Tax (HUTF), sales tax, contributions and grants.

Human Services Fund – accounts for financing public welfare programs in Garfield County. Primary sources of revenue are from federal and state grants.

Oil and Gas Mitigation Fund – accounts for revenues received from oil and gas activity. The revenues are to be used to offset impacts that are projected to exist after the oil and gas industry revenues decline.

Garfield County, Colorado
General Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2012

	Original Budget	Final Budget	Actual	Final Budget Variance Positive (Negative)
Revenues				
Taxes				
Property tax revenue	\$ 36,859,668	\$ 36,859,668	\$ 36,812,574	\$ (47,094)
Specific ownership tax	1,530,945	1,530,945	1,783,101	252,156
Delinquent tax and interest	200,000	200,000	527,744	327,744
Sales tax	4,445,798	4,445,798	6,167,191	1,721,393
Other taxes	11,500	11,500	8,448	(3,052)
Licenses and permits	4,000	4,000	5,010	1,010
Intergovernmental				
Payment in lieu of taxes	425,000	459,861	438,037	(21,824)
Federal grants	107,000	74,000	209,691	135,691
State grants	581,595	584,744	671,898	87,154
Local grants	62,000	106,400	132,371	25,971
Charges for services				
Clerk and recorder	1,107,400	1,107,400	1,143,935	36,535
Building and planning	400,000	400,000	330,253	(69,747)
Sheriff's fees	447,000	396,400	488,925	92,525
Treasurer's fees	2,658,550	2,658,550	2,974,590	316,040
Livestock	450,000	450,000	387,689	(62,311)
Other fees	671,910	678,910	672,429	(6,481)
Fines and forfeitures	104,560	104,560	126,912	22,352
Investment income	602,326	602,326	540,451	(61,875)
Contributions	1,001,939	1,001,939	710,866	(291,073)
Miscellaneous	541,592	575,808	515,805	(60,003)
Total Revenues	52,212,783	52,252,809	54,647,920	2,395,111
Expenditures				
Current				
General government				
General	79,870	79,460	62,015	17,445
Board of county commissioners	4,315,063	3,539,695	3,096,207	443,488
Assessor	2,097,070	2,123,093	1,741,397	381,696
Clerk and recorder	1,663,820	1,692,318	1,602,570	89,748
Treasurer	1,070,543	1,095,699	800,355	295,344
Surveyor	49,119	49,119	39,712	9,407
County attorney	1,187,420	1,207,640	932,027	275,613
County manager	653,774	667,252	542,277	124,975
Finance	1,158,854	1,148,891	979,412	169,479
Human resources	583,086	565,081	455,922	109,159
Information technology	1,563,345	1,666,156	1,269,929	396,227
Purchasing	750,395	756,196	392,549	363,647
Oil and gas	310,957	437,394	320,033	117,361
General services	815,464	1,563,415	1,055,087	508,328
Facilities management	986,568	988,644	949,350	39,294
Building and planning	1,435,672	1,467,692	1,266,695	200,997
Engineering	274,113	276,348	254,690	21,658
Contingency and fund administration	845,543	845,543	862,302	(16,759)
Sales tax distribution	3,384,063	3,384,063	4,661,921	(1,277,858)
Public safety				
District attorney	2,196,652	2,196,652	2,134,097	62,555
Sheriff	8,671,281	8,947,276	8,619,307	327,969
Animal rescue	928,412	931,006	913,582	17,424
Emergency management	703,710	707,510	286,269	421,241
Fire suppression	61,965	61,965	57,730	4,235
Jail	7,782,917	7,692,501	6,670,368	1,022,133
Search and rescue	45,700	60,349	58,006	2,343
Victims advocate	162,922	169,165	110,755	58,410
Coroner	238,524	238,524	211,033	27,491
Emergency medical	15,000	14,400	271	14,129
Criminal justice services	1,805,717	1,840,999	1,825,279	15,720
Commissary	134,000	143,306	114,438	28,868
Health and welfare				
Health and welfare grants	581,500	581,500	557,420	24,080
Public health	36,961	-	-	-
Culture and recreation				
Extension	155,272	155,272	123,680	31,592
Livestock	463,000	463,000	390,375	72,625
Fairgrounds	923,804	934,915	873,136	61,779
Total Expenditures	48,132,076	48,692,039	44,230,196	4,461,843
Excess (Deficiency) of Revenues Over (Under) Expenditures	4,080,707	3,560,770	10,417,724	6,856,954
Other Financing Sources (Uses)				
Transfers in	900,000	1,210,000	1,210,000	-
Transfers out	-	(4,861,436)	(4,868,810)	(7,374)
Total Other Financing Sources (Uses)	900,000	(3,651,436)	(3,658,810)	(7,374)
Net Change in Fund Balances	\$ 4,980,707	\$ (90,666)	\$ 6,758,914	\$ 6,849,580
Fund Balances Beginning of Year			36,807,359	
Fund Balances End of Year			\$ 43,566,273	

The accompanying notes are an integral part of these financial statements.

Garfield County, Colorado
Road and Bridge Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2012

	Original Budget	Final Budget	Actual	Final Budget Variance Positive (Negative)
Revenues				
Taxes				
Property tax revenue	\$ 9,515,000	\$ 9,515,000	\$ 9,550,431	\$ 35,431
Specific ownership tax	209,430	209,430	459,650	250,220
Delinquent tax and interest	25,000	25,000	105,606	80,606
Sales tax	1,828,125	1,828,125	2,596,902	768,777
Other taxes	100,000	100,000	134,525	34,525
Licenses and permits	250,000	250,000	250,446	446
Intergovernmental				
Federal grants	17,000	-	-	-
State grants	3,885,820	3,940,845	3,238,895	(701,950)
Local grants	40,800	-	-	-
Charges for services	7,000	-	-	-
Contributions	1,000,000	1,000,000	121,327	(878,673)
Miscellaneous	24,000	24,000	130,963	106,963
Total Revenues	16,902,175	16,892,400	16,588,745	(303,655)
Expenditures				
Current				
Public works				
Operations	4,831,290	4,930,278	4,566,064	364,214
Maintenance	7,211,500	10,385,635	7,657,646	2,727,989
Weed and pest	763,318	-	-	-
Capital outlay	8,365,000	12,322,825	1,896,456	10,426,369
Total Expenditures	21,171,108	27,638,738	14,120,166	13,518,572
Net Change in Fund Balances	\$ (4,268,933)	\$ (10,746,338)	\$ 2,468,579	\$ 13,214,917
Fund Balances Beginning of Year			20,942,915	
Fund Balances End of Year			\$ 23,411,494	

The accompanying notes are an integral part of these financial statements.

Garfield County, Colorado
Human Services Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2012

	Original Budget	Final Budget	Actual	Final Budget Variance Positive (Negative)
Revenues				
Taxes				
Property tax revenue	\$ 2,000,000	\$ 2,000,000	\$ 1,998,016	\$ (1,984)
Specific ownership tax	104,715	104,715	96,807	(7,908)
Delinquent tax and interest	-	-	21,902	21,902
Intergovernmental				
Federal grants	16,305,705	16,411,035	15,064,689	(1,346,346)
State grants	1,281,407	1,290,227	1,214,190	(76,037)
Local grants	203,264	205,764	417,085	211,321
Charges for services	-	-	108	108
Investment income	-	-	18,050	18,050
Miscellaneous	177,290	163,290	79,363	(83,927)
Total Revenues	20,072,381	20,175,031	18,910,210	(1,264,821)
Expenditures				
Current				
Health and welfare				
Administration	1,416,980	1,631,288	1,403,999	227,289
Child care assistance	729,233	730,043	465,318	264,725
Child care quality and licensing	139,178	151,799	144,249	7,550
Child support enforcement	840,492	852,617	706,767	145,850
Child welfare block grant	3,569,752	3,619,106	3,247,880	371,226
Colorado works	1,408,372	1,435,518	864,371	571,147
CORE services	481,304	484,957	365,943	119,014
Aid to needy disabled	75,000	75,000	64,554	10,446
Food benefits assistance	8,540,759	8,540,759	8,292,428	248,331
General assistance	10,000	10,000	2,034	7,966
Home care allowance	40,000	40,000	29,421	10,579
Low-income energy assistance program	513,351	514,336	247,530	266,806
Old age pension	846,000	846,000	859,169	(13,169)
Senior equip / caregiver	91,376	45,070	46,563	(1,493)
Single entry point	788,645	848,212	701,165	147,047
Employment first	12,255	31,348	14,353	16,995
DHS - local grants	52,424	52,424	50,464	1,960
DHS excess IV-E SB91-80	5,000	5,000	2,918	2,082
Senior programs	788,686	826,680	778,988	47,692
Other programs	40,000	40,000	3,728	36,272
Rural runaway homeless youth	33,332	33,441	29,744	3,697
DHS excess parental fees SB94	12,176	12,176	13,821	(1,645)
Total Expenditures	20,434,315	20,825,774	18,335,407	2,490,367
Net Change in Fund Balances	\$ (361,934)	\$ (650,743)	\$ 574,803	\$ 1,225,546
Fund Balances Beginning of Year			8,699,506	
Fund Balances End of Year			\$ 9,274,309	

The accompanying notes are an integral part of these financial statements.

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, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Final Budget Variance Positive (Negative)</u>
Revenues				
Intergovernmental				
Federal grants	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures				
Current				
General government	-	1,289,478	281,426	1,008,052
Total Expenditures	<u>-</u>	<u>1,289,478</u>	<u>281,426</u>	<u>1,008,052</u>
Excess of Revenues Over Expenditures	-	(1,289,478)	(281,426)	1,008,052
Other Financing Sources (Uses)				
Transfers out	-	(4,466,436)	(4,466,436)	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>(4,466,436)</u>	<u>(4,466,436)</u>	<u>-</u>
Net Change in Fund Balances	<u>\$ -</u>	<u>\$ (5,755,914)</u>	<u>\$ (4,747,862)</u>	<u>1,008,052</u>
Fund Balances Beginning of Year			<u>22,681,487</u>	
Fund Balances End of Year			<u>\$ 17,933,625</u>	

The accompanying notes are an integral part of these financial statements.

Garfield County, Colorado
Note to Required Supplementary Information
For the Year Ended December 31, 2012

Budgetary Information – The budget is prepared in accordance with accounting principles generally accepted in the United States of America by the County’s Finance Department and approved by the Board of County Commissioners following a public hearing.

Any change in the total to a fund’s budget requires approval of the Board of County Commissioners. All unexpended annual appropriations lapse at year-end. Budgets for these projects are appropriated in the following year.