

# 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, 2017**

	<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	\$ 4,092,775	\$ 4,092,775	\$ 4,087,694	\$ (5,081)
Specific ownership tax	150,000	150,000	316,159	166,159
Delinquent tax and interest	20,000	20,000	17,786	(2,214)
Intergovernmental				
Federal grants	25,000	25,000	-	(25,000)
State grants	-	-	880	880
<b>Total Revenues</b>	<b>4,287,775</b>	<b>4,287,775</b>	<b>4,422,519</b>	<b>134,744</b>
<b>Expenditures</b>				
General government	2,868,720	3,832,822	3,121,067	711,755
Public safety	580,000	1,026,179	234,891	791,288
Public works	-	439,472	360,703	78,769
Culture and recreation	1,685,000	2,540,782	2,234,398	306,384
<b>Total Expenditures</b>	<b>5,133,720</b>	<b>7,839,255</b>	<b>5,951,059</b>	<b>1,888,196</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(845,945)</b>	<b>(3,551,480)</b>	<b>(1,528,540)</b>	<b>2,022,940</b>
<b>Other Financing Sources (Uses)</b>				
Sale of capital assets	350,000	588,912	588,912	-
<b>Total Other Financing Sources (Uses)</b>	<b>350,000</b>	<b>588,912</b>	<b>588,912</b>	<b>-</b>
<b>Net Change in Fund Balances</b>	<b>\$ (495,945)</b>	<b>\$ (2,962,568)</b>	<b>\$ (939,628)</b>	<b>\$ 2,022,940</b>
<b>Fund Balances Beginning of Year</b>			<b>4,681,491</b>	
<b>Fund Balances End of Year</b>			<b>\$ 3,741,863</b>	

Garfield County, Colorado  
 Combining Balance Sheet  
 Non-major Governmental Funds  
 December 31, 2017

	Airport	Oil and Gas Mitigation	Conservation Trust	Grant	Clerk and Recorder EFTF
<b>Assets</b>					
Cash and investments	\$ 2,260,840	\$ 12,455,854	\$ 427,294	\$ 99,053	\$ 38,812
Accounts receivable	201,130	-	-	-	2,291
Due from other governments	-	-	-	-	-
Due from other funds	10,581	6,850	2,065	871	127
<b>Total Assets</b>	<b>\$ 2,472,551</b>	<b>\$ 12,462,704</b>	<b>\$ 429,359</b>	<b>\$ 99,924</b>	<b>\$ 41,230</b>
<b>Liabilities</b>					
Accounts payable	\$ 47,024	\$ 3,155,470	\$ -	\$ -	\$ -
Accrued expenditures	29,880	-	-	-	-
Unearned revenue	181,061	-	-	-	-
Due to other funds	2,121	-	-	-	-
<b>Total Liabilities</b>	<b>260,086</b>	<b>3,155,470</b>	<b>-</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	-	-	429,359	99,924	-
Committed	2,212,465	9,307,234	-	-	41,230
<b>Total Fund Balances</b>	<b>2,212,465</b>	<b>9,307,234</b>	<b>429,359</b>	<b>99,924</b>	<b>41,230</b>
<b>Total Liabilities, Deferred Inflow of Resources, and Fund Balances</b>	<b>\$ 2,472,551</b>	<b>\$ 12,462,704</b>	<b>\$ 429,359</b>	<b>\$ 99,924</b>	<b>\$ 41,230</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>
\$ 230,489	\$ 3,449,742	\$ 98,452	\$ 3,295,189	\$ 22,355,725
-	1,417,721	23,349	119,260	1,763,751
-	-	-	59,965	59,965
1,906	-	-	12,002	34,402
<u>\$ 232,395</u>	<u>\$ 4,867,463</u>	<u>\$ 121,801</u>	<u>\$ 3,486,416</u>	<u>\$ 24,213,843</u>
\$ -	\$ -	\$ 16,491	\$ 93,395	\$ 3,312,380
-	45,700	-	137,136	212,716
-	-	-	59,512	240,573
-	-	-	21,496	23,617
-	45,700	16,491	311,539	3,789,286
-	1,417,720	23,349	-	1,441,069
-	1,417,720	23,349	-	1,441,069
-	-	-	3,174,877	3,704,160
232,395	3,404,043	81,961	-	15,279,328
232,395	3,404,043	81,961	3,174,877	18,983,488
<u>\$ 232,395</u>	<u>\$ 4,867,463</u>	<u>\$ 121,801</u>	<u>\$ 3,486,416</u>	<u>\$ 24,213,843</u>

Garfield County, Colorado  
 Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
 Non-major Governmental Funds  
 For the Year Ended December 31, 2017

	Airport	Oil and Gas Mitigation	Conservation Trust	Grant	Clerk and Recorder EFTF
<b>Revenues</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	135,887	631,587	206,503	43,639	-
Charges for services	764,476	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Investment income	-	-	168	-	17
Contributions	-	-	-	-	-
Miscellaneous	41,647	53,391	-	-	13,662
<b>Total Revenues</b>	<u>942,010</u>	<u>684,978</u>	<u>206,671</u>	<u>43,639</u>	<u>13,679</u>
<b>Expenditures</b>					
General government	-	4,269,373	-	3,231	9,374
Public safety	-	-	-	-	-
Public works	1,270,152	-	-	61,416	-
Health and welfare	-	-	-	-	-
Culture and recreation	-	-	162,838	-	-
<b>Total Expenditures</b>	<u>1,270,152</u>	<u>4,269,373</u>	<u>162,838</u>	<u>64,647</u>	<u>9,374</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>(328,142)</u>	<u>(3,584,395)</u>	<u>43,833</u>	<u>(21,008)</u>	<u>4,305</u>
<b>Other Financing Sources (Uses)</b>					
Transfers in	1,000,000	-	-	-	-
Transfers out	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>1,000,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balances</b>	671,858	(3,584,395)	43,833	(21,008)	4,305
<b>Fund Balances Beginning 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>Fund Balances End of Year</b>	<u>\$ 2,212,465</u>	<u>\$ 9,307,234</u>	<u>\$ 429,359</u>	<u>\$ 99,924</u>	<u>\$ 41,230</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>
\$ -	\$ 1,551,777	\$ 27,280	\$ 341,550	\$ 1,920,607
-	309	-	1,230,767	2,248,692
232,319	-	-	333,285	1,330,080
-	28,969	-	-	28,969
76	-	-	-	261
-	-	-	50,000	50,000
-	-	-	38,530	147,230
<u>232,395</u>	<u>1,581,055</u>	<u>27,280</u>	<u>1,994,132</u>	<u>5,725,839</u>
-	434,543	-	-	4,716,521
-	524,387	-	-	524,387
-	170,286	16,998	-	1,518,852
-	88,115	-	3,351,765	3,439,880
-	-	-	-	162,838
<u>-</u>	<u>1,217,331</u>	<u>16,998</u>	<u>3,351,765</u>	<u>10,362,478</u>
<u>232,395</u>	<u>363,724</u>	<u>10,282</u>	<u>(1,357,633)</u>	<u>(4,636,639)</u>
-	-	-	1,500,000	2,500,000
(83,875)	-	-	-	(83,875)
<u>(83,875)</u>	<u>-</u>	<u>-</u>	<u>1,500,000</u>	<u>2,416,125</u>
148,520	363,724	10,282	142,367	(2,220,514)
<u>83,875</u>	<u>3,040,319</u>	<u>71,679</u>	<u>3,032,510</u>	<u>21,204,002</u>
<u>\$ 232,395</u>	<u>\$ 3,404,043</u>	<u>\$ 81,961</u>	<u>\$ 3,174,877</u>	<u>\$ 18,983,488</u>

**Garfield County, Colorado**  
**Airport Fund**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**For the Year Ended December 31, 2017**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Final Budget Variance Positive (Negative)</u>
<b>Revenues</b>				
Intergovernmental				
Federal grants	\$ 600,000	\$ 600,000	\$ -	\$ (600,000)
State grants	191,135	191,135	135,887	(55,248)
Charges for services	536,291	536,291	764,476	228,185
Miscellaneous	38,500	38,500	41,647	3,147
<b>Total Revenues</b>	<u>1,365,926</u>	<u>1,365,926</u>	<u>942,010</u>	<u>(423,916)</u>
<b>Expenditures</b>				
Public works				
Personnel	472,745	473,872	468,799	5,073
Purchased services	125,168	125,168	119,451	5,717
Operating costs	321,297	321,297	314,870	6,427
Other expenses	-	-	525	(525)
Capital outlay	1,693,223	1,218,324	366,507	851,817
<b>Total Expenditures</b>	<u>2,612,433</u>	<u>2,138,661</u>	<u>1,270,152</u>	<u>868,509</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	(1,246,507)	(772,735)	(328,142)	444,593
<b>Other Financing Sources (Uses)</b>				
Gain (loss) on sale of capital assets	500	500	-	(500)
Transfers in	1,000,000	1,000,000	1,000,000	-
<b>Total Other Financing Sources (Uses)</b>	<u>1,000,500</u>	<u>1,000,500</u>	<u>1,000,000</u>	<u>(500)</u>
<b>Net Change in Fund Balances</b>	<u>\$ (246,007)</u>	<u>\$ 227,765</u>	<u>\$ 671,858</u>	<u>\$ 444,093</u>
<b>Fund Balances Beginning of Year</b>			<u>1,540,607</u>	
<b>Fund Balances End of Year</b>			<u>\$ 2,212,465</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, 2017**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Final Budget Variance Positive (Negative)</u>
<b>Revenues</b>				
Intergovernmental				
State grants	\$ 1,200,000	\$ 621,587	\$ 621,587	\$ -
Local grants	-	-	10,000	10,000
Miscellaneous	-	-	53,391	53,391
<b>Total Revenues</b>	<u>1,200,000</u>	<u>621,587</u>	<u>684,978</u>	<u>63,391</u>
<b>Expenditures</b>				
General government	<u>1,000,000</u>	<u>1,360,638</u>	<u>4,269,373</u>	<u>(2,908,735)</u>
<b>Total Expenditures</b>	<u>1,000,000</u>	<u>1,360,638</u>	<u>4,269,373</u>	<u>(2,908,735)</u>
<b>Net Change in Fund Balances</b>	<u>\$ 200,000</u>	<u>\$ (739,051)</u>	<u>\$ (3,584,395)</u>	<u>\$ (2,845,344)</u>
<b>Fund Balances Beginning of Year</b>			<u>12,891,629</u>	
<b>Fund Balances End of Year</b>			<u>\$ 9,307,234</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, 2017**

	<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	\$ 206,503	\$ 16,503
Investment income	90	90	168	78
<b>Total Revenues</b>	<u>190,090</u>	<u>190,090</u>	<u>206,671</u>	<u>16,581</u>
<b>Expenditures</b>				
Culture and recreation	-	501,247	162,838	338,409
<b>Total Expenditures</b>	<u>-</u>	<u>501,247</u>	<u>162,838</u>	<u>338,409</u>
<b>Net Change in Fund Balances</b>	<u>\$ 190,090</u>	<u>\$ (311,157)</u>	<u>\$ 43,833</u>	<u>\$ 354,990</u>
<b>Fund Balances Beginning of Year</b>			<u>385,526</u>	
<b>Fund Balances End of Year</b>			<u>\$ 429,359</u>	

**Garfield County, Colorado**  
**Grant Fund**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**For the Year Ended December 31, 2017**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<b>Final Budget Variance Positive (Negative)</b>
<b>Revenues</b>				
Intergovernmental State grants	\$ -	\$ 68,026	\$ 43,639	\$ (24,387)
<b>Total Revenues</b>	<u>-</u>	<u>68,026</u>	<u>43,639</u>	<u>(24,387)</u>
<b>Expenditures</b>				
General government	-	-	3,231	(3,231)
Public works	-	84,035	61,416	22,619
<b>Total Expenditures</b>	<u>-</u>	<u>84,035</u>	<u>64,647</u>	<u>19,388</u>
<b>Net Change in Fund Balances</b>	<u>\$ -</u>	<u>\$ (16,009)</u>	<u>\$ (21,008)</u>	<u>\$ (4,999)</u>
<b>Fund Balances Beginning of Year</b>			<u>120,932</u>	
<b>Fund Balances End of Year</b>			<u>\$ 99,924</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, 2017**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<b>Final Budget Variance Positive (Negative)</b>
<b>Revenues</b>				
Investment income	\$ 15	\$ 15	\$ 17	\$ 2
Miscellaneous	14,000	14,000	13,662	(338)
<b>Total Revenues</b>	<u>14,015</u>	<u>14,015</u>	<u>13,679</u>	<u>(336)</u>
<b>Expenditures</b>				
General government				
Clerk and recorder	10,000	10,000	9,374	626
<b>Total Expenditures</b>	<u>10,000</u>	<u>10,000</u>	<u>9,374</u>	<u>626</u>
<b>Net Change in Fund Balances</b>	<u>\$ 4,015</u>	<u>\$ 4,015</u>	<u>\$ 4,305</u>	<u>\$ 290</u>
<b>Fund Balances Beginning of Year</b>			<u>36,925</u>	
<b>Fund Balances End of Year</b>			<u>\$ 41,230</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, 2017**

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Final Budget Variance Positive (Negative)</b>
<b>Revenues</b>				
Charges for services	\$ 8,000	\$ 49,527	\$ 232,319	\$ 182,792
Investment income	10	10	76	66
<b>Total Revenues</b>	<b>8,010</b>	<b>49,537</b>	<b>232,395</b>	<b>182,858</b>
<b>Expenditures</b>				
General government	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>8,010</b>	<b>49,537</b>	<b>232,395</b>	<b>182,858</b>
<b>Other Financing Sources (Uses)</b>				
Transfers (out)	-	(83,875)	(83,875)	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>(83,875)</b>	<b>(83,875)</b>	<b>-</b>
<b>Net Change in Fund Balances</b>	<b>\$ 8,010</b>	<b>\$ (34,338)</b>	<b>\$ 148,520</b>	<b>\$ 182,858</b>
<b>Fund Balances Beginning of Year</b>			<b>83,875</b>	
<b>Fund Balances End of Year</b>			<b>\$ 232,395</b>	

**Garfield County, Colorado**  
**Retirement Fund**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**For the Year Ended December 31, 2017**

	<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	\$ 1,438,002	\$ 1,438,002	\$ 1,436,052	\$ (1,950)
Specific ownership tax	100,000	100,000	111,083	11,083
Delinquent tax and interest	15,000	15,000	4,642	(10,358)
Intergovernmental				
State grants	-	-	309	309
Fines and forfeitures	-	50,000	28,969	(21,031)
Miscellaneous	50,000	-	-	-
<b>Total Revenues</b>	<u>1,603,002</u>	<u>1,603,002</u>	<u>1,581,055</u>	<u>(21,947)</u>
<b>Expenditures</b>				
General government	468,312	463,762	434,543	29,219
Public safety	539,940	543,268	524,387	18,881
Public works	172,806	173,813	170,286	3,527
Health and welfare	89,497	90,391	88,115	2,276
<b>Total Expenditures</b>	<u>1,270,555</u>	<u>1,271,234</u>	<u>1,217,331</u>	<u>53,903</u>
<b>Net Change in Fund Balances</b>	<u>\$ 332,447</u>	<u>\$ 331,768</u>	<u>\$ 363,724</u>	<u>\$ 31,956</u>
<b>Fund Balances Beginning of Year</b>			<u>3,040,319</u>	
<b>Fund Balances End of Year</b>			<u>\$ 3,404,043</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, 2017**

	<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	\$ 27,591	\$ 27,591	\$ 25,083	\$ (2,508)
Specific ownership tax	2,000	2,000	1,936	(64)
Delinquent tax and interest	-	-	261	261
<b>Total Revenues</b>	<u>29,591</u>	<u>29,591</u>	<u>27,280</u>	<u>(2,311)</u>
<b>Expenditures</b>				
Public works	<u>27,440</u>	<u>27,440</u>	<u>16,998</u>	<u>10,442</u>
<b>Total Expenditures</b>	<u>27,440</u>	<u>27,440</u>	<u>16,998</u>	<u>10,442</u>
<b>Net Change in Fund Balances</b>	<u>\$ 2,151</u>	<u>\$ 2,151</u>	<u>\$ 10,282</u>	<u>\$ 8,131</u>
<b>Fund Balances Beginning of Year</b>			<u>71,679</u>	
<b>Fund Balances End of Year</b>			<u>\$ 81,961</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, 2017**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Final Budget Variance Positive (Negative)</u>
<b>Revenues</b>				
Taxes				
Sales tax	\$ 347,813	\$ 347,813	\$ 341,550	\$ (6,263)
Intergovernmental				
Federal grants	357,769	372,769	286,991	(85,778)
State grants	645,529	817,541	713,127	(104,414)
Local grants	264,743	284,759	230,649	(54,110)
Charges for services	280,000	280,000	333,285	53,285
Contributions	-	50,000	50,000	-
Miscellaneous	5,000	5,000	38,530	33,530
<b>Total Revenues</b>	<u>1,900,854</u>	<u>2,157,882</u>	<u>1,994,132</u>	<u>(163,750)</u>
<b>Expenditures</b>				
Health and welfare	<u>3,522,435</u>	<u>3,798,705</u>	<u>3,351,765</u>	<u>446,940</u>
<b>Total Expenditures</b>	<u>3,522,435</u>	<u>3,798,705</u>	<u>3,351,765</u>	<u>446,940</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	(1,621,581)	(1,640,823)	(1,357,633)	283,190
<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>\$ (121,581)</u>	<u>\$ (140,823)</u>	\$ 142,367	<u>\$ 283,190</u>
<b>Fund Balances Beginning of Year</b>			<u>3,032,510</u>	
<b>Fund Balances End of Year</b>			<u>\$ 3,174,877</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, 2017**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Final Budget Variance Positive (Negative)</u>
<b>Revenues</b>				
Charges for services	\$ 1,783,000	\$ 1,783,000	\$ 1,692,481	\$ (90,519)
Other	-	-	41	41
Sale of capital assets	80,000	80,000	-	(80,000)
Transfers in	88,000	88,000	74,874	(13,126)
<b>Total Revenues</b>	<u>1,951,000</u>	<u>1,951,000</u>	<u>1,767,396</u>	<u>(183,604)</u>
<b>Expenditures</b>				
Personnel	699,640	699,640	725,809	(26,169)
Purchased services	438,498	518,661	468,003	50,658
Materials and supplies	145,720	149,157	146,377	2,780
Capital outlay	400,000	331,400	342,522	(11,122)
<b>Total Expenditures</b>	<u>1,683,858</u>	<u>1,698,858</u>	<u>1,682,711</u>	<u>16,147</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures - Non-GAAP Basis</b>	<u>\$ 267,142</u>	<u>\$ 252,142</u>	<u>\$ 84,685</u>	<u>\$ (167,457)</u>
<b>Add:</b>				
Capitalized purchases			330,919	
<b>Less:</b>				
Closure/post-closure care			(64,115)	
Depreciation expense			<u>(325,277)</u>	
<b>Change in Net Position - GAAP Basis</b>			<u>\$ 26,212</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, 2017**

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Final Budget Variance Positive (Negative)</b>
<b>Revenues</b>				
Charges for services	\$ 1,738,198	\$ 1,738,198	\$ 1,639,118	\$ (99,080)
Other	-	-	10,609	10,609
Sale of capital assets	77,000	77,000	93,893	16,893
<b>Total Revenues</b>	<b>1,815,198</b>	<b>1,815,198</b>	<b>1,743,620</b>	<b>(71,578)</b>
<b>Expenditures</b>				
Personnel	271,967	271,967	276,801	(4,834)
Purchased services	194,520	194,520	197,765	(3,245)
Materials and supplies	330,650	380,650	440,582	(59,932)
Capital outlay	580,000	626,880	512,816	114,064
<b>Total Expenditures</b>	<b>1,377,137</b>	<b>1,474,017</b>	<b>1,427,964</b>	<b>46,053</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures - Non-GAAP Basis</b>	<b>\$ 438,061</b>	<b>\$ 341,181</b>	<b>\$ 315,656</b>	<b>\$ (25,525)</b>
<b>Add:</b>				
Capitalized purchases			512,816	
<b>Less:</b>				
Capital sale			(26,327)	
Depreciation expense			(647,207)	
<b>Change in Net Position - GAAP Basis</b>			<b>\$ 154,938</b>	

# 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, 2017**

	<b>Balance 1/1/17</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balance 12/31/17</b>
<b>Section 125 Plan</b>				
<b>Assets</b>				
Cash and investments	\$ 85,309	\$ 333,672	\$ (319,333)	\$ 99,648
<b>Liabilities</b>				
Due to others	\$ 85,309	\$ 333,672	\$ (319,333)	\$ 99,648
<b>Jail Inmate</b>				
<b>Assets</b>				
Cash and investments	\$ 844	\$ 11,069	\$ -	\$ 11,913
<b>Liabilities</b>				
Due to others	\$ 844	\$ 11,069	\$ -	\$ 11,913
<b>Grants</b>				
<b>Assets</b>				
Cash and investments	\$ -	\$ 447,727	\$ (447,727)	\$ -
<b>Liabilities</b>				
Due to others	\$ -	\$ 447,727	\$ (447,727)	\$ -
<b>Agency</b>				
<b>Assets</b>				
Cash and investments	\$ 809,014	\$ 4,927,415	\$ (5,302,250)	\$ 434,179
<b>Liabilities</b>				
Due to others	\$ 809,014	\$ 4,927,415	\$ (5,302,250)	\$ 434,179
<b>County Treasurer</b>				
<b>Assets</b>				
Cash and investments	\$ 1,883,378	\$ 100,428,452	\$ (98,046,516)	\$ 4,265,314
<b>Liabilities</b>				
Due to other governments	\$ 1,883,378	\$ 100,428,452	\$ (98,046,516)	\$ 4,265,314
<b>County Clerk</b>				
<b>Assets</b>				
Cash and investments	\$ 1,486,461	\$ 21,468,106	\$ (21,371,750)	\$ 1,582,817
<b>Liabilities</b>				
Due to other governments	\$ 1,486,461	\$ 21,468,106	\$ (21,371,750)	\$ 1,582,817
<b>Total</b>				
<b>Assets</b>				
Cash and investments	\$ 4,265,006	\$ 127,616,441	\$ (125,487,576)	\$ 6,393,871
	<u>\$ 4,265,006</u>	<u>\$ 127,616,441</u>	<u>\$ (125,487,576)</u>	<u>\$ 6,393,871</u>
<b>Liabilities</b>				
Due to others	\$ 895,167	\$ 5,719,883	\$ (6,069,310)	\$ 545,740
Due to other governments	3,369,839	121,896,558	(119,418,266)	5,848,131
	<u>\$ 4,265,006</u>	<u>\$ 127,616,441</u>	<u>\$ (125,487,576)</u>	<u>\$ 6,393,871</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 2017

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)	776,931
a. Motor Fuel (from Item I.A.5.)		2. Maintenance:	5,319,345
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	1,410,157	b. Snow and ice removal	2,038,473
3. Other local imposts (from page 2)	3,190,139	c. Other	0
4. Miscellaneous local receipts (from page 2)	221,308	d. Total (a. through c.)	2,038,473
5. Transfers from toll facilities		4. General administration & miscellaneous	2,367,918
6. Proceeds of sale of bonds and notes:		5. Highway law enforcement and safety	1,410,157
a. Bonds - Original Issues		6. Total (1 through 5)	11,912,824
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)	4,821,604	b. Redemption	
<b>B. Private Contributions</b>		c. Total (a. + b.)	0
<b>C. Receipts from State government (from page 2)</b>		2. Notes:	
	3,623,023	a. Interest	
<b>D. Receipts from Federal Government (from page 2)</b>		b. Redemption	
	0	c. Total (a. + b.)	0
<b>E. Total receipts (A.7 + B + C + D)</b>		3. Total (1.c + 2.c)	0
	8,444,627	<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>	
			11,912,824

**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
	32,462,387	8,444,627	11,912,824	28,994,190	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 12/31/17.

**LOCAL HIGHWAY FINANCE REPORT**

STATE:  
Colorado  
YEAR ENDING (mm/yy):  
December 2017

**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	47,874	a. Interest on investments	0
b. Other local imposts:		b. Traffic Fines & Penalties	0
1. Sales Taxes	2,762,751	c. Parking Garage Fees	0
2. Infrastructure & Impact Fees	83,875	d. Parking Meter Fees	0
3. Liens	0	e. Sale of Surplus Property	157,950
4. Licenses (permits)	295,639	f. Charges for Services	63,358
5. Specific Ownership &/or Other	0	g. Other MR for CR113 Cattle Creek Inter	0
6. Total (1. through 5.)	3,142,265	h. Other Misc. Receipts for O&G reimb	0
c. Total (a. + b.)	<b>3,190,139</b>	i. Total (a. through h.)	<b>221,308</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	3,610,939	1. FHWA (from Item I.D.5.)	
2. State general funds		2. Other Federal agencies:	
3. Other State funds:		a. Forest Service	0
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)	12,084	f. Other Federal	0
f. Total (a. through e.)	12,084	g. Total (a. through f.)	<b>0</b>
4. Total (1. + 2. + 3.f)	<b>3,623,023</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		111,231	111,231
c. Construction:			
(1). New Facilities		0	0
(2). Capacity Improvements		665,700	665,700
(3). System Preservation		0	0
(4). System Enhancement & Operation		0	0
(5). Total Construction (1) + (2) + (3) + (4)	0	665,700	665,700
d. Total Capital Outlay (Lines 1.a. + 1.b. + 1.c.5)	0	776,931	776,931
			(Carry forward to page 1)

Notes and Comments: