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.

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Garfield County, Colorado
General Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2013

	Original Budget	Final Budget	Actual	Final Budget Variance Positive (Negative)
Revenues				
Taxes				
Property tax revenue	$ 38,866,139	$ 38,866,139	$ 38,875,160	$ 9,021
Specific ownership tax	1,413,750	1,413,750	1,865,205	451,455
Delinquent tax and interest	200,000	200,000	395,329	195,329
Sales tax	5,813,735	5,813,735	4,311,227	(1,502,508)
Other taxes	11,500	11,500	9,027	(2,473)
Licenses and permits	4,000	4,000	4,752	752
Intergovernmental				
Payment in lieu of taxes	433,118	2,858,412	2,859,470	1,058
Federal grants	81,000	86,000	97,145	11,145
State grants	607,505	611,225	625,023	13,798
Local grants	103,650	103,650	98,225	(5,425)
Charges for services				
Clerk and recorder	1,141,400	1,141,400	1,254,070	112,670
Community development	350,000	350,000	357,864	7,864
Sheriff's fees	457,000	457,000	462,923	5,923
Treasurer's fees	2,699,192	2,699,192	2,652,937	(46,255)
Livestock	450,000	450,000	394,120	(55,880)
Other fees	701,810	701,810	971,428	269,618
Fines and forfeitures	112,560	112,560	123,867	11,307
Investment income	1,029,393	1,029,393	27,007	(1,002,386)
Contributions	815,731	815,731	595,437	(220,294)
Miscellaneous	557,130	611,880	681,780	69,900
Total Revenues	55,848,613	58,337,377	56,661,996	(1,675,381)
Expenditures				
Current				
General government				
General	81,018	81,018	68,371	12,647
Board of county commissioners	2,353,335	2,201,310	2,218,408	(17,098)
Assessor	1,982,126	2,193,935	1,844,424	349,511
Clerk and recorder	1,506,110	1,512,261	1,480,762	31,499
Treasurer	1,115,023	1,115,023	770,422	344,601
Surveyor	48,644	48,644	44,380	4,264
County attorney	1,232,926	1,235,650	935,754	299,896
County manager	414,596	523,279	404,016	119,263
Finance	946,452	965,524	881,266	84,258
Human resources	562,908	562,908	511,145	51,763
Information technology	1,361,139	1,448,139	1,337,060	111,079
Purchasing	825,265	413,905	324,595	89,310
Oil and gas	336,544	336,544	267,694	68,850
General services	1,568,656	1,825,898	1,448,811	377,087
Facilities management	1,124,778	1,155,678	1,236,458	(80,780)
Community development	1,576,855	1,741,405	1,334,001	407,404
Engineering	280,478	280,478	259,672	20,806
Contingency and fund administration	927,944	927,944	888,427	39,517
Sales tax distribution	4,425,313	4,425,313	3,342,169	1,083,144
Public safety				
District attorney	2,194,750	2,194,750	2,033,395	161,355
Sheriff	9,308,889	9,340,971	8,309,234	1,031,737
Animal rescue	932,049	932,049	922,438	9,611
Emergency management	716,708	716,708	255,391	461,317
Fire suppression	72,837	75,148	71,897	3,251
Jail	7,991,205	7,941,111	6,709,054	1,232,057
Search and rescue	44,700	48,420	41,041	7,379
Victims advocate	90,212	95,212	84,560	10,652
Coroner	236,331	249,907	217,281	32,626
Criminal justice services	1,862,213	1,882,217	1,820,377	61,840
Threat assessment team	5,500	5,500	6,959	(1,459)
Commissary	130,000	130,000	73,579	56,421
Health and welfare				
Health and welfare grants	581,500	581,500	492,294	89,206
Culture and recreation				
Extension	172,992	172,992	171,817	1,175
Livestock	463,000	463,000	392,788	70,212
Fairgrounds	793,481	846,481	780,656	65,825
Total Expenditures	48,266,477	48,670,822	41,980,596	6,690,226
Excess (Deficiency) of Revenues Over (Under) Expenditures	7,582,136	9,666,555	14,681,400	5,014,845
Other Financing Sources (Uses)				
Transfers in	1,150,000	1,150,000	1,150,000	-
Transfers out	(2,700,000)	(2,700,000)	(2,733,352)	(33,352)
Total Other Financing Sources (Uses)	(1,550,000)	(1,550,000)	(1,583,352)	(33,352)
Net Change in Fund Balances	$ 6,032,136	$ 8,116,555	$ 13,098,048	$ 4,981,493
Fund Balances Beginning of Year			43,566,273	
Fund Balances End of Year			$ 56,664,321	

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, 2013

	Original Budget	Final Budget	Actual	Final Budget Variance Positive (Negative)
Revenues				
Taxes				
Property tax revenue	$ 10,030,412	$ 10,030,412	$ 10,050,220	$ 19,808
Specific ownership tax	364,065	364,065	480,674	116,609
Delinquent tax and interest	25,000	25,000	57,710	32,710
Sales tax	2,390,625	2,390,625	1,658,891	(731,734)
Other taxes	100,000	100,000	133,186	33,186
Licenses and permits	250,000	250,000	249,122	(878)
Intergovernmental				
State grants	6,345,000	5,645,000	4,953,129	(691,871)
Contributions	50,000	82,420	94,427	12,007
Miscellaneous	24,000	24,000	61,853	37,853
Total Revenues	19,579,102	18,911,522	17,739,212	(1,172,310)
Expenditures				
Current				
Public works				
Operations	4,973,707	5,001,369	4,663,999	337,370
Maintenance	7,525,500	7,498,200	6,391,184	1,107,016
Capital outlay	14,861,000	17,984,500	4,453,148	13,531,352
Total Expenditures	27,360,207	30,484,069	15,508,331	14,975,738
Net Change in Fund Balances	$ (7,781,105)	$ (11,572,547)	$ 2,230,881	$ 13,803,428
Fund Balances Beginning of Year			23,411,494	
Prior Period Adjustment - Note 5			48,378	
Fund Balances Beginning of Year (Restated)			23,459,872	
Fund Balances End of Year			$ 25,690,753	

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, 2013

	Original Budget	Final Budget	Actual	Final Budget Variance Positive (Negative)
Revenues				
Taxes				
Property tax revenue	$ 3,000,000	$ 3,000,000	$ 2,999,684	$ (316)
Specific ownership tax	109,005	109,005	144,014	35,009
Delinquent tax and interest	-	-	13,275	13,275
Intergovernmental				
Federal grants	17,557,147	17,819,350	15,275,583	(2,543,767)
State grants	1,207,723	1,207,723	1,350,595	142,872
Local grants	253,952	169,782	197,613	27,831
Charges for services	100	100	43	(57)
Investment income	-	-	11,436	11,436
Contributions	-	-	150	150
Miscellaneous	86,103	86,103	78,295	(7,808)
Total Revenues	22,214,030	22,392,063	20,070,688	(2,321,375)
Expenditures				
Current				
Health and welfare				
Administration	1,899,957	1,966,158	1,594,041	372,117
Child care assistance	744,172	744,172	382,681	361,491
Child care quality and licensing	155,157	157,157	147,491	9,666
Child support enforcement	794,013	794,013	709,751	84,262
Child welfare block grant	3,474,213	3,522,653	3,324,922	197,731
Colorado works	1,367,803	1,367,803	1,088,247	279,556
CORE services	507,870	507,870	359,118	148,752
Aid to needy disabled	160,000	160,000	93,749	66,251
Food benefits assistance	9,906,759	9,855,394	7,920,277	1,935,117
General assistance	10,000	10,000	3,078	6,922
Home care allowance	35,000	35,000	23,558	11,442
Low-income energy assistance program	378,570	378,570	168,310	210,260
Old age pension	885,000	885,000	1,035,481	(150,481)
Single entry point	889,333	889,333	753,186	136,147
Employment first	21,204	21,204	9,442	11,762
DHS - local grants	158,200	158,200	110,600	47,600
DHS excess IV-E SB91-80	5,000	5,000	1,815	3,185
Senior programs	779,934	779,934	713,150	66,784
Other programs	5,000	5,000	3,775	1,225
Rural runaway homeless youth	36,640	36,640	13,206	23,434
DHS excess parental fees SB94	5,000	5,000	1,817	3,183
Total Expenditures	22,218,825	22,284,101	18,457,695	3,826,406
Net Change in Fund Balances	$ (4,795)	$ 107,962	$ 1,612,993	$ 1,505,031
Fund Balances Beginning of Year			9,274,309	
Prior Period Adjustment - Note 5			(32,052)	
Fund Balances Beginning of Year (Restated)			9,242,257	
Fund Balances End of Year			$ 10,855,250	

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, 2013

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.