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 statue 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, 2013

	Original Budget	Final Budget	Actual	Final Budget Variance Positive (Negative)
Revenues				
Taxes				
Delinquent tax and interest	$ -	$ -	$ 75,371	$ 75,371
Intergovernmental				
Federal grants	126,640	210,262	210,262	-
State grants	-	45,400	45,408	8
Local grants	190,000	-	-	-
Total Revenues	316,640	255,662	331,041	75,379
Expenditures				
Current				
General government	1,329,600	2,764,220	2,172,978	591,242
Public safety	684,589	1,641,272	1,390,411	250,861
Public works	-	-	11,115	(11,115)
Health and welfare	8,500	8,500	-	8,500
Culture and recreation	969,000	1,159,000	1,030,698	128,302
Total Expenditures	2,991,689	5,572,992	4,605,202	967,790
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,675,049)	(5,317,330)	(4,274,161)	1,043,169
Other Financing Sources (Uses)				
Sale of capital assets	-	1,100,000	1,098,686	(1,314)
Transfers in	-	495,920	495,920	-
Total Other Financing Sources (Uses)	-	1,595,920	1,594,606	(1,314)
Net Change in Fund Balances	$ (2,675,049)	$ (3,721,410)	$ (2,679,555)	$ 1,041,855
Fund Balances Beginning of Year			13,170,017	
Fund Balances End of Year			$ 10,490,462	

Garfield County, Colorado
Combining Balance Sheet
Non-major Governmental Funds
December 31, 2013

	Airport	Oil and Gas Mitigation	Conservation Trust	Grant	Clerk and Recorder EFTF
Assets					
Cash and investments	$ 1,681,654	$ 15,347,597	$ 213,875	$ 99,882	$ 39,727
Accounts receivable	99,735	-	-	-	1,911
Due from other funds	9,242	-	1,996	43	151
Total Assets	$ 1,790,631	$ 15,347,597	$ 215,871	$ 99,925	$ 41,789
Liabilities					
Accounts payable	$ 87,827	$ 238,608	$ -	$ -	$ -
Accrued expenditures	11,730	-	-	-	-
Due to other funds	13,267	-	-	-	-
Total Liabilities	112,824	238,608	-	-	-
Deferred Inflow of Resources					
Unavailable property tax revenue	150,949	-	-	-	-
Total Deferred Inflow of Resources	150,949	-	-	-	-
Fund Balances					
Spendable:					
Restricted	-	-	215,871	99,925	-
Committed	1,526,858	15,108,989	-	-	41,789
Total Fund Balances	1,526,858	15,108,989	215,871	99,925	41,789
Total Liabilities, Deferred Inflow of Resources, and Fund Balances	$ 1,790,631	$ 15,347,597	$ 215,871	$ 99,925	$ 41,789

Traffic Study	Retirement	Traveler's Highland PID	Public Health	Total Non-major Governmental Funds
$ 741,327	$ 2,217,037	$ 49,305	$ 1,953,360	$ 22,343,764
-	1,302,748	69,001	71,045	1,544,440
-	590	-	8,282	20,304
$ 741,327	$ 3,520,375	$ 118,306	$ 2,032,687	$ 23,908,508
$ 1	$ -	$ 1,316	$ 101,214	$ 428,966
-	-	-	57,032	68,762
(88)	-	-	8,741	21,920
(87)	-	1,316	166,987	519,648
-	1,302,748	69,001	-	1,522,698
-	1,302,748	69,001	-	1,522,698
				-
-	-	-	1,865,700	2,181,496
741,414	2,217,627	47,989	-	19,684,666
741,414	2,217,627	47,989	1,865,700	21,866,162
$ 741,327	$ 3,520,375	$ 118,306	$ 2,032,687	$ 23,908,508

Garfield County, Colorado
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Non-major Governmental Funds
For the Year Ended December 31, 2013

	Airport	Oil and Gas Mitigation	Conservation Trust	Grant	Clerk and Recorder EFTF
Revenues					
Taxes	$ -	$ -	$ -	$ -	$ -
Intergovernmental	933,404	-	199,553	4,294	-
Charges for services	377,858	-	-	-	-
Investment income	-	-	62	-	28
Contributions	-	-	-	-	-
Miscellaneous	54,811	-	-	-	15,634
Total Revenues	1,366,073	-	199,615	4,294	15,662
Expenditures					
Current					
General government	-	2,328,716	-	4,294	7,713
Public safety	-	-	-	-	-
Public works	2,040,952	-	-	-	-
Health and welfare	-	-	-	-	-
Total Expenditures	2,040,952	2,328,716	-	4,294	7,713
Excess (Deficiency) of Revenues Over (Under) Expenditures	(674,879)	(2,328,716)	199,615	-	7,949
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	-
Transfers out	-	(495,920)	-	-	-
Total Other Financing Sources (Uses)	-	(495,920)	-	-	-
Net Change in Fund Balances	(674,879)	(2,824,636)	199,615	-	7,949
Fund Balances Beginning of Year	2,201,737	17,933,625	16,256	99,925	33,840
Fund Balances End of Year	$ 1,526,858	$ 15,108,989	$ 215,871	$ 99,925	$ 41,789

Traffic Study	Retirement	Traveler's Highland PID	Public Health	Non-major Governmental Funds
$ -	$ 1,849,711	$ 44,436	$ 205,141	$ 2,099,288
-	78	-	839,646	1,976,975
8,783	-	-	187,016	573,657
570	-	-	-	660
-	-	-	10,000	10,000
-	59,026	-	6,816	136,287
9,353	1,908,815	44,436	1,248,619	4,796,867
-	368,921	-	-	2,709,644
-	435,146	-	-	435,146
-	134,889	110,004	-	2,285,845
-	271,258	-	2,397,516	2,668,774
-	1,210,214	110,004	2,397,516	8,099,409
9,353	698,601	(65,568)	(1,148,897)	(3,302,542)
-	-	-	1,500,000	1,500,000
-	-	-	-	(495,920)
-	-	-	1,500,000	1,004,080
9,353	698,601	(65,568)	351,103	(2,298,462)
732,061	1,519,026	113,557	1,514,597	24,164,624
$ 741,414	$ 2,217,627	$ 47,989	$ 1,865,700	$ 21,866,162

Garfield County, Colorado
Airport 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				
Intergovernmental				
Federal grants	$ 300,000	$ 631,793	$ 493,258	$ (138,535)
State grants	335,058	735,058	440,146	(294,912)
Charges for services	360,616	360,616	377,858	17,242
Miscellaneous	47,500	47,500	54,811	7,311
Total Revenues	1,043,174	1,774,967	1,366,073	(408,894)
Expenditures				
Current				
Public works				
Personnel costs	333,812	333,812	317,960	15,852
Purchased services	148,679	148,679	125,483	23,196
Operating costs	313,474	313,474	302,720	10,754
Other expenses	-	-	533	(533)
Capital outlay	885,568	1,641,317	1,294,256	347,061
Total Expenditures	1,681,533	2,437,282	2,040,952	396,330
Net Change in Fund Balances	$ (638,359)	$ (662,315)	$ (674,879)	$ (12,564)
Fund Balances Beginning of Year			2,201,737	
Fund Balances End of Year			$ 1,526,858	

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, 2013

	Original Budget	Final Budget	Actual	Final Budget Variance Positive (Negative)
Revenues				
Intergovernmental				
Federal grants	$ -	$ -	$ -	$ -
Total Revenues	-	-	-	-
Expenditures				
Current				
General government	4,042,019	4,410,071	2,328,716	2,081,355
Total Expenditures	4,042,019	4,410,071	2,328,716	2,081,355
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,042,019)	(4,410,071)	(2,328,716)	2,081,355
Other Financing Sources (Uses)				
Transfers out	-	(495,920)	(495,920)	-
Total Other Financing Sources (Uses)	-	(495,920)	(495,920)	-
Net Change in Fund Balances	$(4,042,019)	$ (4,905,991)	$ (2,824,636)	$ 2,081,355
Fund Balances Beginning of Year			17,933,625	
Fund Balances End of Year			$ 15,108,989	

Garfield County, Colorado
Conservation Trust 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				
Intergovernmental				
State grants	$ 190,000	$ 190,000	$ 199,553	$ 9,553
Investment income	100	100	62	(38)
Total Revenues	190,100	190,100	199,615	9,515
Expenditures				
Current				
Culture and recreation	190,000	-	-	-
Total Expenditures	190,000	-	-	-
Net Change in Fund Balances	$ 100	$ 190,100	$ 199,615	$ 9,515
Fund Balances Beginning of Year			16,256	
Fund Balances End of Year			$ 215,871	

Garfield County, Colorado
Grant 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				
Intergovernmental				
Federal grants	$ -	$ 4,294	$ 4,294	$ -
Total Revenues	-	4,294	4,294	-
Expenditures				
Current				
General government	-	4,294	4,294	-
Total Expenditures	-	4,294	4,294	-
Net Change in Fund Balances	$ -	$ -	$ -	$ -
Fund Balances Beginning of Year			99,925	
Fund Balances End of Year			$ 99,925	

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, 2013

	Original Budget	Final Budget	Actual	Final Budget Variance Positive (Negative)
Revenues				
Investment income	$ -	$ -	$ 28	$ 28
Miscellaneous	15,000	15,000	15,634	634
Total Revenues	15,000	15,000	15,662	662
Expenditures				
Current				
General government				
Clerk and recorder	7,900	7,900	7,713	187
Total Expenditures	7,900	7,900	7,713	187
Net Change in Fund Balances	$ 7,100	$ 7,100	$ 7,949	$ 849
Fund Balances Beginning of Year			33,840	
Fund Balances End of Year			$ 41,789	

Garfield County, Colorado
Traffic Study 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				
Charges for services	$ -	$ -	$ 8,783	$ 8,783
Investment income	1,173	1,173	570	(603)
Total Revenues	1,173	1,173	9,353	8,180
Expenditures				
Current				
General government	-	-	-	-
Total Expenditures	-	-	-	-
Net Change in Fund Balances	$ 1,173	$ 1,173	$ 9,353	$ 8,180
Fund Balances Beginning of Year			732,061	
Fund Balances End of Year			$ 741,414	

Garfield County, Colorado
Retirement 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	$ 1,750,000	$ 1,750,000	$ 1,751,197	$ 1,197
Specific ownership tax	63,570	63,570	84,071	20,501
Delinquent tax and interest	15,000	15,000	14,443	(557)
Intergovernmental				
State grants	-	-	78	78
Miscellaneous	45,000	45,000	59,026	14,026
Total Revenues	1,873,570	1,873,570	1,908,815	35,245
Expenditures				
Current				
General government	400,263	400,263	368,921	31,342
Public safety	494,194	494,194	435,146	59,048
Public works	143,609	143,609	134,889	8,720
Health and welfare	292,923	294,108	271,258	22,850
Total Expenditures	1,330,989	1,332,174	1,210,214	121,960
Net Change in Fund Balances	$ 542,581	$ 541,396	$ 698,601	$ 157,205
Fund Balances Beginning of Year			1,519,026	
Fund Balances End of Year			$ 2,217,627	

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, 2013

	Original Budget	Final Budget	Actual	Final Budget Variance Positive (Negative)
Revenues				
Taxes				
Property tax revenue	$ 41,789	$ 41,789	$ 41,789	$ -
Specific ownership tax	2,000	2,000	2,004	4
Delinquent tax and interest	-	-	643	643
Total Revenues	43,789	43,789	44,436	647
Expenditures				
Current				
Public works	100,920	133,320	110,004	23,316
Total Expenditures	100,920	133,320	110,004	23,316
Net Change in Fund Balances	$ (57,131)	$ (89,531)	$ (65,568)	$ 23,963
Fund Balances Beginning of Year			113,557	
Fund Balances End of Year			$ 47,989	

Garfield County, Colorado
Public Health 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				
Sales tax	$ 295,641	$ 295,641	$ 205,141	$ (90,500)
Intergovernmental				
Federal grants	337,863	337,863	277,493	(60,370)
State grants	296,710	303,453	416,288	112,835
Local grants	2,000	130,296	145,865	15,569
Charges for services	162,000	162,000	187,016	25,016
Contributions	-	10,000	10,000	-
Miscellaneous	-	-	6,816	6,816
Total Revenues	1,094,214	1,239,253	1,248,619	9,366
Expenditures				
Current				
Health and welfare	2,647,636	2,829,139	2,397,516	431,623
Total Expenditures	2,647,636	2,829,139	2,397,516	431,623
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,553,422)	(1,589,886)	(1,148,897)	440,989
Other Financing Sources (Uses)				
Transfers in	1,500,000	1,500,000	1,500,000	-
Total Other Financing Sources (Uses)	1,500,000	1,500,000	1,500,000	-
Net Change in Fund Balances	$ (53,422)	$ (89,886)	$ 351,103	$ 440,989
Fund Balances Beginning of Year			1,514,597	
Fund Balances End of Year			$ 1,865,700	

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, 2013

	Original Budget	Final Budget	Actual	Final Budget Variance Positive (Negative)
Revenues				
Charges for services	$ 1,050,000	$ 1,050,000	$ 1,282,819	$ 232,819
Others	-	-	2,325	2,325
Transfers in	50,000	50,000	83,352	33,352
Total Revenues	1,100,000	1,100,000	1,368,496	268,496
Expenditures				
Personnel	555,193	555,193	512,475	42,718
Purchased services	315,636	335,636	283,733	51,903
Materials and supplies	106,630	106,630	121,850	(15,220)
Capital outlay	259,500	709,500	648,391	61,109
Total Expenditures	1,236,959	1,706,959	1,566,449	140,510
Excess (Deficiency) of Revenues Over (Under) Expenditures - Non-GAAP Basis	$ (136,959)	$ (606,959)	$ (197,953)	$ 409,006
Add:				
Capitalized purchases			645,802	
Less:				
Capital disposals			(14,875)	
Closure/post-closure care			(288,398)	
Depreciation expense			(212,263)	
Change in Net Position - GAAP Basis			$ (67,687)	

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, 2013

	Original Budget	Final Budget	Actual	Final Budget Variance Positive (Negative)
Revenues				
Charges for services	$ 1,968,944	$ 1,968,944	$ 1,749,637	$ (219,307)
Others	-	-	17,557	17,557
Sale of capital assets	-	-	36,311	36,311
Total Revenues	1,968,944	1,968,944	1,803,505	(165,439)
Expenditures				
Personnel	292,762	292,762	292,629	133
Purchased services	251,868	260,633	192,701	67,932
Materials and supplies	662,600	662,790	579,949	82,841
Other	-	-	3	(3)
Capital outlay	711,000	702,045	499,053	202,992
Total Expenditures	1,918,230	1,918,230	1,564,335	353,895
Excess (Deficiency) of Revenues Over (Under) Expenditures - Non-GAAP Basis	$ 50,714	$ 50,714	$ 239,170	$ 188,456
Add:				
Capitalized purchases			496,006	
Capital contributions			112,205	
Less:				
Loss on sale of assets			(22,737)	
Depreciation expense			(568,612)	
Change in Net Position - GAAP Basis			$ 256,032	

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, 2013

Section 125 Plan	Balance 1/1/13	Additions	Deductions	Balance 12/31/13
Assets				
Cash and investments	$ 67,863	$ 204,028	$ (198,599)	$ 73,292
Liabilities				
Due to others	$ 67,863	$ 204,028	$ (198,599)	$ 73,292

Jail Inmate	Balance 1/1/13	Additions	Deductions	Balance 12/31/13
Assets				
Cash and investments	$ 100,640	$ -	$ (22,353)	$ 78,287
Liabilities				
Due to others	$ 100,640	$ -	$ (22,353)	$ 78,287

Grants	Balance 1/1/13	Additions	Deductions	Balance 12/31/13
Assets				
Cash and investments	$ 19	$ 44,604	$ (44,623)	$ -
Liabilities				
Due to others	$ 19	$ 44,604	$ (44,623)	$ -

Agency	Balance 1/1/13	Additions	Deductions	Balance 12/31/13
Assets				
Cash and investments	$ 170,330	$ 6,162,905	$ (6,197,187)	$ 136,048
Liabilities				
Due to others	$ 170,330	$ 6,162,905	$ (6,197,187)	$ 136,048

County Treasurer	Balance 1/1/13	Additions	Deductions	Balance 12/31/13
Assets				
Cash and investments	$ 3,512,459	$ 424,344,081	$ (424,982,522)	$ 2,874,018
Liabilities				
Due to other governments	$ 3,512,459	$ 424,344,081	$ (424,982,522)	$ 2,874,018

County Clerk	Balance 1/1/13	Additions	Deductions	Balance 12/31/13
Assets				
Cash and investments	$ 948,989	$ 18,465,909	$ (18,417,139)	$ 997,759
Liabilities				
Due to other governments	$ 948,989	$ 18,465,909	$ (18,417,139)	$ 997,759

Total	Balance 1/1/13	Additions	Deductions	Balance 12/31/13
Assets				
Cash and investments	$ 4,800,300	$ 449,221,527	$ (449,862,423)	$ 4,159,404
	$ 4,800,300	$ 449,221,527	$ (449,862,423)	$ 4,159,404
Liabilities				
Due to others	$ 338,852	$ 6,411,537	$ (6,462,762)	$ 287,627
Due to other governments	4,461,448	442,809,990	(443,399,661)	3,871,777
	$ 4,800,300	$ 449,221,527	$ (449,862,423)	$ 4,159,404

Garfield County

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 2013
This Information From The Records of Garfield County, Colorado	Prepared By: Phone:	Bob Prendergast, Finance Administrator (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

ITEM	AMOUNT
A. Receipts from local sources:	
1. Local highway-user taxes	
a. Motor Fuel (from Item I.A.5.)	
b. Motor Vehicle (from Item I.B.5.)	
c. Total (a.+b.)	
2. General fund appropriations	1,167,625
3. Other local imposts (from page 2)	12,629,803
4. Miscellaneous local receipts (from page 2)	156,280
5. Transfers from toll facilities	
6. Proceeds of sale of bonds and notes:	
a. Bonds - Original Issues	
b. Bonds - Refunding Issues	
c. Notes	
d. Total (a. + b. + c.)	0
7. Total (1 through 6)	13,953,708
B. Private Contributions	
C. Receipts from State government (from page 2)	3,155,623
D. Receipts from Federal Government (from page 2)	1,797,506
E. Total receipts (A.7 + B + C + D)	18,906,837

III. DISBURSEMENTS FOR ROAD AND STREET PURPOSES

ITEM	AMOUNT
A. Local highway disbursements:	
1. Capital outlay (from page 2)	2,933,442
2. Maintenance:	7,687,638
3. Road and street services:	
a. Traffic control operations	
b. Snow and ice removal	1,737,355
c. Other	0
d. Total (a. through c.)	1,737,355
4. General administration & miscellaneous	3,149,896
5. Highway law enforcement and safety	1,167,625
6. Total (1 through 5)	16,675,956
B. Debt service on local obligations:	
1. Bonds:	
a. Interest	
b. Redemption	
c. Total (a. + b.)	0
2. Notes:	
a. Interest	
b. Redemption	
c. Total (a. + b.)	0
3. Total (1.c + 2.c)	0
C. Payments to State for highways	
D. Payments to toll facilities	
E. Total disbursements (A.6 + B.3 + C + D)	16,675,956

IV. LOCAL HIGHWAY DEBT STATUS
(Show all entries at par)

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

V. LOCAL ROAD AND STREET FUND BALANCE

A. Beginning Balance	B. Total Receipts	C. Total Disbursements	D. Ending Balance	E. Reconciliation
23,459,872	18,906,837	16,675,956	25,690,753	0

Notes and Comments:

Highway law enforcement and safety per the County Sheriff is approximately 33% of the Patrol operating expenditures for the year.
Beginning Balance for Local Road and Street Fund Balance is more than last year's HUTF report due to recording a prior period adjustment for a new diesel supply inventory balance sheet account of $48,378.
Ending Balance for Local Road and Street Fund Balance agrees to audited R&B 120 fund as of 12/31/13.

LOCAL HIGHWAY FINANCE REPORT	STATE: Colorado
	YEAR ENDING (mm/yy): December 2013

II. RECEIPTS FOR ROAD AND STREET PURPOSES - DETAIL

ITEM	AMOUNT	ITEM	AMOUNT
A.3. Other local imposts:		**A.4. Miscellaneous local receipts:**	
a. Property Taxes and Assessments	10,107,930	a. Interest on investments	0
b. Other local imposts:		b. Traffic Fines & Penalities	0
1. Sales Taxes	1,658,891	c. Parking Garage Fees	0
2. Infrastructure & Impact Fees	0	d. Parking Meter Fees	0
3. Liens	0	e. Sale of Surplus Property	0
4. Licenses (permits)	382,308	f. Charges for Services	63,454
5. Specific Ownership &/or Other	480,674	g. Other MR for CR300 6&24 & CR108	82,420
6. Total (1. through 5.)	2,521,873	h. Other Misc. Receipts for O&G reimb	10,406
c. Total (a. + b.)	**12,629,803**	i. Total (a. through h.)	**156,280**
	(Carry forward to page 1)		(Carry forward to page 1)

ITEM	AMOUNT	ITEM	AMOUNT
C. Receipts from State Government		**D. Receipts from Federal Government**	
1. Highway-user taxes	3,155,180	1. FHWA (from Item I.D.5.)	
2. State general funds		2. Other Federal agencies:	
3. Other State funds:		a. Forest Service	1,797,506
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) DOW PILT	443	e. U.S. Corps of Engineers	0
e. Other (Specify)	0	f. Other Federal	0
f. Total (a. through e.)	443	g. Total (a. through f.)	**1,797,506**
4. Total (1. + 2. + 3.f)	**3,155,623**	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)
A.1. Capital outlay:			
a. Right-Of-Way Costs		0	0
b. Engineering Costs		444,419	444,419
c. Construction:			
(1). New Facilities		0	0
(2). Capacity Improvements		0	0
(3). System Preservation		2,489,023	2,489,023
(4). System Enhancement & Operation		0	0
(5). Total Construction (1) + (2) + (3) + (4)	0	2,489,023	2,489,023
d. Total Capital Outlay (Lines 1.a. + 1.b. + 1.c.5)	0	2,933,442	2,933,442
			(Carry forward to page 1)

Notes and Comments:

FORM FHWA-536 (Rev.1-05) PREVIOUS EDITIONS OBSOLETE