

GOVERNMENTAL ACTIVITIES

Governmental funds are used to account for most if not all of a government's tax-supported activities. The accounting and financial reporting are virtually identical for all five types of governmental funds: general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds.

MAJOR GOVERNMENTAL FUNDS

General Fund – The General Fund is the general operating fund of the County and accounts for all financial transactions that are not properly accounted for in other funds. Ordinary operations of the County such as public safety, county administration and other activities supported by taxes and general revenues are reflected in this fund.

Road and Bridge Fund – Accounts for all expenditures related to Mesa County road and bridge construction and maintenance. This fund is also utilized for allocation of monies to municipalities for use in their road and street activities.

Human Services – Accounts for the various public welfare programs administered by the County.

Capital Expenditures – The Capital projects fund is used to account for the acquisition and construction of major capital facilities other than those financed by proprietary or trust funds.

**MESA COUNTY
GENERAL FUND**

**Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2005**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget - Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes	\$ 29,548,302	\$ 29,548,302	\$ 30,333,862	\$ 785,560
Licenses and Permits	1,419,809	1,419,809	1,572,290	152,481
Intergovernmental	8,179,369	8,731,594	8,679,784	(51,810)
Charges for services	2,556,438	2,570,238	2,377,925	(192,313)
Fines and forfeitures	156,006	156,006	213,172	57,166
Fee accounts	3,247,150	3,247,150	3,547,173	300,023
Miscellaneous	273,397	273,397	319,871	46,474
Investment earnings	585,000	585,000	1,116,721	531,721
Charges for service - internal	240,441	240,441	360,794	120,353
Total revenues	<u>46,205,912</u>	<u>46,771,937</u>	<u>48,521,592</u>	<u>1,749,655</u>
EXPENDITURES				
General government	16,036,839	16,351,982	15,686,565	665,417
Public Safety	26,032,278	26,592,249	25,891,871	700,378
Public works	1,317,461	1,347,924	1,106,113	241,811
Human services	2,700,634	2,993,416	2,561,195	432,221
Culture and recreation	970,398	982,241	967,842	14,399
Miscellaneous	1,102,615	1,083,615	249,455	834,160
Total expenditures	<u>48,160,225</u>	<u>49,351,428</u>	<u>46,463,041</u>	<u>2,888,387</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (1,954,313)</u>	<u>\$ (2,579,491)</u>	<u>\$ 2,058,551</u>	<u>\$ 4,638,042</u>
OTHER FINANCING SOURCES (USES) AND SPECIAL ITEMS				
Transfers In	200,000	200,000	200,000	-
Other Operating - Tabor Refund	(250,000)	(250,000)	(1,693,538)	(1,443,538)
Transfers Out	(1,930,098)	(2,072,270)	(2,072,270)	-
Total other financing sources and uses and special items	<u>(1,980,098)</u>	<u>(2,122,270)</u>	<u>(3,565,808)</u>	<u>(1,443,538)</u>
Net change in fund balances	<u>(3,934,411)</u>	<u>(4,701,761)</u>	<u>(1,507,257)</u>	<u>3,194,504</u>
Fund balances -- beginning	10,292,042	10,892,179	10,892,179	-
Fund balances -- ending	<u>\$ 6,357,631</u>	<u>\$ 6,190,418</u>	<u>\$ 9,384,922</u>	<u>\$ 3,194,504</u>

MESA COUNTY
DEPARTMENT OF HUMAN SERVICES FUND
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2005

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes	\$ 3,467,516	\$ 3,467,516	\$ 3,467,931	\$ 415
Intergovernmental	16,395,330	16,395,330	16,212,314	(183,016)
Miscellaneous	233,738	233,738	204,869	(28,869)
Total revenues	<u>20,096,584</u>	<u>20,096,584</u>	<u>19,885,114</u>	<u>(211,470)</u>
EXPENDITURES				
Public health and welfare	20,519,858	20,283,804	19,134,595	(1,149,209)
Total Expenditures	<u>20,519,858</u>	<u>20,283,804</u>	<u>19,134,595</u>	<u>(1,149,209)</u>
Total Expenditures				
Excess (deficiency) of revenues over expenditures	<u>\$ (423,274)</u>	<u>\$ (187,220)</u>	<u>\$ 750,519</u>	<u>\$ 937,739</u>
OTHER FINANCING SOURCES (USES) AND SPECIAL ITEMS				
Transfers Out	(8,000)	(8,000)	(8,000)	-
Total other financing sources and uses and special items	<u>(8,000)</u>	<u>(8,000)</u>	<u>(8,000)</u>	<u>-</u>
Net change in fund balances	\$ (431,274)	\$ (195,220)	\$ 742,519	\$ 937,739
Fund balances -- beginning	1,163,931	1,765,557	1,761,789	(3,768)
Fund balances -- ending	<u>\$ 732,657</u>	<u>\$ 1,570,337</u>	<u>\$ 2,504,308</u>	<u>\$ 933,971</u>

MESA COUNTY
ROAD & BRIDGE FUND
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2005

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes	\$ 537,820	\$ 537,820	\$ 535,930	\$ (1,890)
Licenses and Permits	89,877	89,877	94,170	4,293
Intergovernmental	7,531,265	7,830,734	7,071,170	(759,564)
Charges for services	-	-	22,253	22,253
Miscellaneous	20,275	20,275	3,256	(17,019)
Charges for service - external	50,000	50,000	564	(49,436)
Charges for service - internal	-	-	9,050	9,050
Total revenues	<u>8,229,237</u>	<u>8,528,706</u>	<u>7,736,393</u>	<u>(792,313)</u>
EXPENDITURES				
Public works	19,424,293	27,963,663	21,606,449	6,357,214
Inter-governmental	234,973	234,973	188,075	46,898
Total Expenditures	<u>19,659,266</u>	<u>28,198,636</u>	<u>21,794,524</u>	<u>6,404,112</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ (11,430,029)</u>	<u>\$ (19,669,930)</u>	<u>\$ (14,058,131)</u>	<u>\$ 5,611,798</u>
OTHER FINANCING SOURCES (USES) AND SPECIAL ITEMS				
Sale of Equipment	-	-	3,850	3,850
Transfers In	10,915,000	16,256,888	13,423,910	(2,832,978)
Total other financing sources and uses and special items	<u>10,915,000</u>	<u>16,256,888</u>	<u>13,427,760</u>	<u>(2,829,128)</u>
Net change in fund balances	\$ (515,029)	\$ (3,413,042)	\$ (630,372)	\$ 2,782,670
Fund balances -- beginning	<u>1,124,087</u>	<u>3,985,065</u>	<u>3,985,065</u>	<u>-</u>
Fund balances -- ending	<u>\$ 609,058</u>	<u>\$ 572,023</u>	<u>\$ 3,354,694</u>	<u>\$ 2,782,670</u>