

FUND SUMMARY

FUND BALANCES

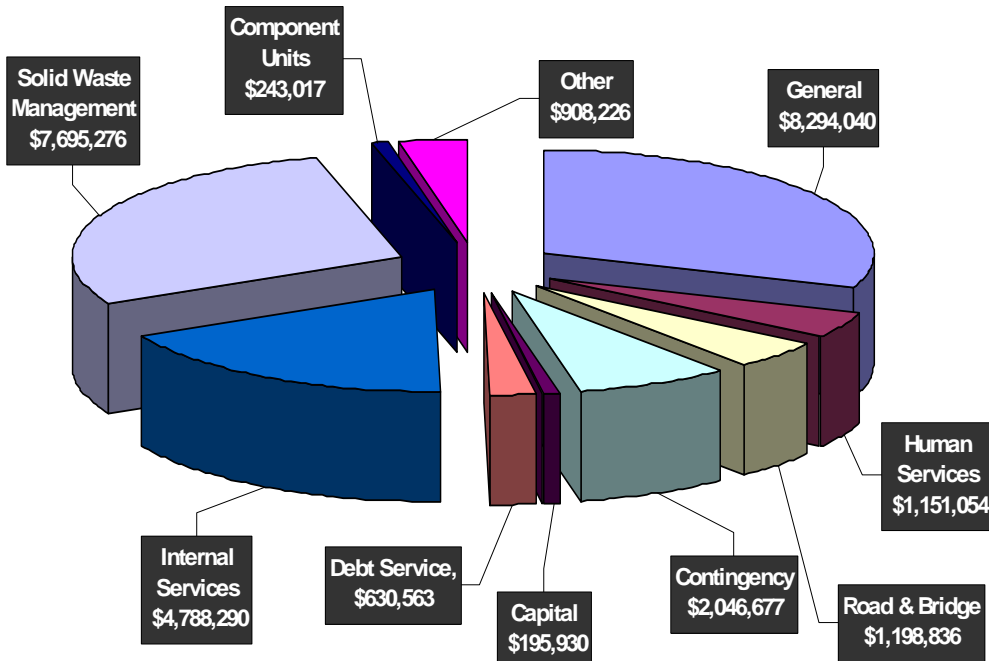
A strong local economy generated solid growth in sales tax revenues and contributed to increased reserves (fund balance) from 1996 to 2002. Mesa County experienced a slowing economy in 2003, but saw a rebound in 2004. Fund balances dropped from 1998 to 2000 as Mesa County retired \$6.5 million in sales tax debt and began several major capital expansion projects. Fund balances have decreased from 2001 through 2004 mainly due to an aggressive capital project program. Decreasing fund balances in 2005 are primarily related to one-time expenditures, as it is the policy to fund projects with existing resources versus obtaining additional debt.

Year 2004 ending fund balances for all County funds are estimated to end at \$30,614,399. At year-end 2005, the appropriated fund balance is \$23,004,603. However, history has shown that most funds are expended at 97%. The General is expended at 96% and Human Services is expended at 98%. Therefore, the projected ending fund balances for all funds in 2004 is \$27,151,909, which is a \$3,462,490 decrease.

2005 Budget will implement major components of the Strategic Plan

- Protect public safety through increased funding for law enforcement, public health & emergency preparedness.
- Maintain & increase road capacity, including continuing the construction of a bridge over the Colorado River at 29 Rd and completion of improvements around Central High School..
- Encourage Economic development through increased funding for the Enterprise Zone, Mesa State Research and economic incentives, as well as continued support for the Workforce Center.
- Begin construction on Long Memorial Park while maintaining existing parks.
- Continue to provide support for Mesa County's disadvantaged and needy while gaining efficiencies in support services to Human Services.

2005 Projected Ending Fund Balances



FUND TYPES

GENERAL FUND— The General Fund is used to account for resources traditionally associated with governments, which are not required legally or by sound financial management to be accounted for in another fund.

Special Revenue Funds— Special Revenue Funds account for taxes or other earmarked revenue of the County which finance specified activities as required by law or administrative action.

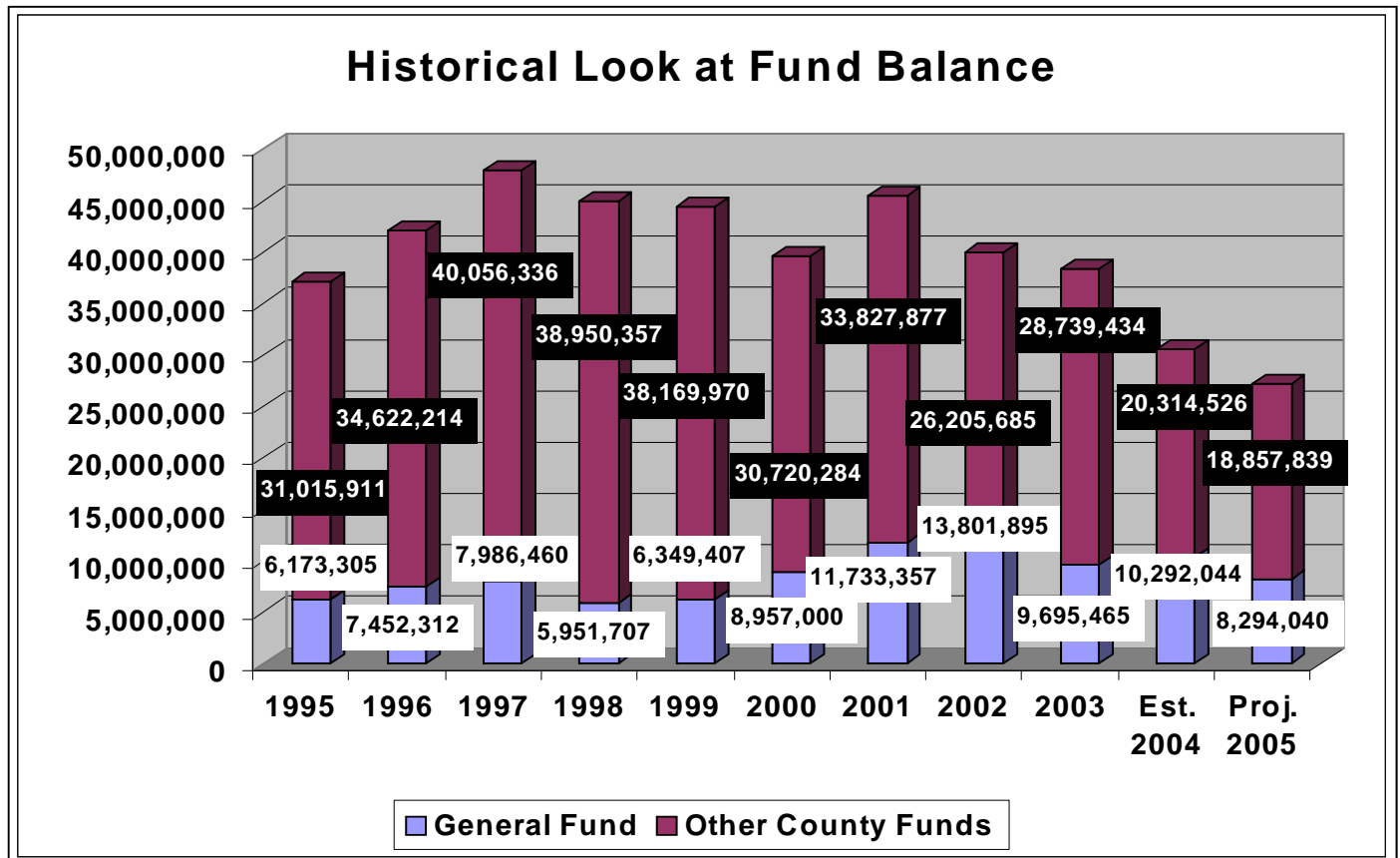
Capital Projects Funds— Capital Project Funds are used to account for the acquisition and construction of major capital equipment and facilities other than those financed by proprietary funds and trust funds.

Debt Service Fund— Debt Service funds are used to account for the accumulation of resources and payment of principal and interest related to the County’s general long-term debt and special assessment bond principal and interest from special assessment levies when the County is obligated in some manner for payment.

Enterprise Funds— Enterprise funds are used to account for operations that are financed and operated in a manner to private business enterprises; where the intent of the governing body is that the costs of providing goods or services to the general public are financed or recovered primarily through the use fees.

Internal Service Funds— Internal Service funds are used to account for the financing of goods and services provided by one department or agency to other departments or agencies of the government on a cost reimbursement basis.

Component Units - Component Units are legally separate organizations for which the County government is financially accountable. They may also be organizations for which the nature and significance of their relationships with the County government are such that exclusion would cause the County’s financial statements to be misleading or incomplete.



MESA COUNTY FUNDS

The following Funds are appropriated by the Board of Mesa County Commissioners:

General Fund is the central operating fund of the county and is used for financing the ordinary general administration and most of the basic services in county government with the exception of those services provided in the funds listed below.

SPECIAL REVENUE FUNDS

Human Services Fund accounts for the various federal, state and local public welfare programs administered.

Health Board Fund accounts for activities and programs related to public health. Primary sources of revenues are State grants, charges for services, fees and transfers from the General Fund.

Commissary Fund accounts for revenues and expenditures from sales of personal items to inmates in the Detention facility.

Road & Bridge Fund accounts for maintenance and capital construction of roads and bridges.

Contingency Fund accounts for the resources accumulated to cover unforeseen emergencies or disasters.

Septic System Elimination Program accounts small expenditures necessary during the formation of Local Improvement Districts (LIDS).

Capital Expenditures Fund accounts for 1% County sales tax, which is committed to acquire or construct major facilities or improvements.

TV Translator Fund was created by referendum of taxpayers in 1979 to provide enhanced television signals to all residents.

Developmental Disabilities Fund accounts for the property taxes levied related to funding programs for developmentally disabled residents.

Conservation Trust Fund accounts for revenue received from the State of Colorado Lottery to be used for the acquisition, development and maintenance of new and existing parks and recreational sites.

Fair Board Fund accounts for activities related to conducting the annual County Fair.

Clerk Tech Fund accounts for the revenues and expenditures related to the collection of a surcharge which is used solely to defray the costs of implementing and providing electronic filing and recording capabilities.

Development Impact Fund accounts for development impact fees received with expenditures designated for capital projects and parks.

Transportation Impact Fund accounts for development impact fees received with expenditures designated for transportation projects.

DEBT SERVICE FUNDS

Sales Tax Bond Fund accounts for the payment of principal and interest on Sales Tax Revenue Bonds.

Jail Lease Purchase Fund accounts for property tax levy for debt service payments of principal and interest on the County's 1990 and 1995 certificates of participation issued for jail construction.

MESA COUNTY FUNDS

The following Funds are appropriated by the Board of Mesa County Commissioners:

INTERNAL SERVICE FUNDS

Internal Service Fund accounts for telephone charges, mail usage and supply purchases from inventory.

Insurance Fund accounts for all liability insurance premiums, worker compensation charges and health insurance premiums.

Fleet Management Fund accounts for the purchase of fuel and repair and maintenance costs for all the County's vehicles and heavy equipment. Costs are allocated to the remaining funds based on actual usage of vehicles and equipment.

Rural Community Service Fund accounts for financial assistance, professional management and grant procurement assistance to Mesa County's component units.

ENTERPRISE FUND

Solid Waste Management is an enterprise fund that accounts for all the fees, operating expenditures and post closure costs of Mesa County's solid waste management, composting and household hazardous materials.

COMPONENT UNITS

Southwest Mesa County Rural Services Public Improvement District accounts for the revenues and expenditures related to providing sewer services and related improvements for Southwest Mesa County Rural Services Public Improvement District. This is a special revenue fund.

Southwest Mesa County Rural Services Public Improvement District Sewer accounts for the revenues and expenditures related to providing sewer services and related improvements for Southwest Mesa County Rural Services Public Improvement District. This is an enterprise fund.

Mack Sanitation District accounts for the revenues and expenditures related to providing sanitary sewer services and related improvements for Mesa County Lower Public Improvement District. This is an enterprise fund.

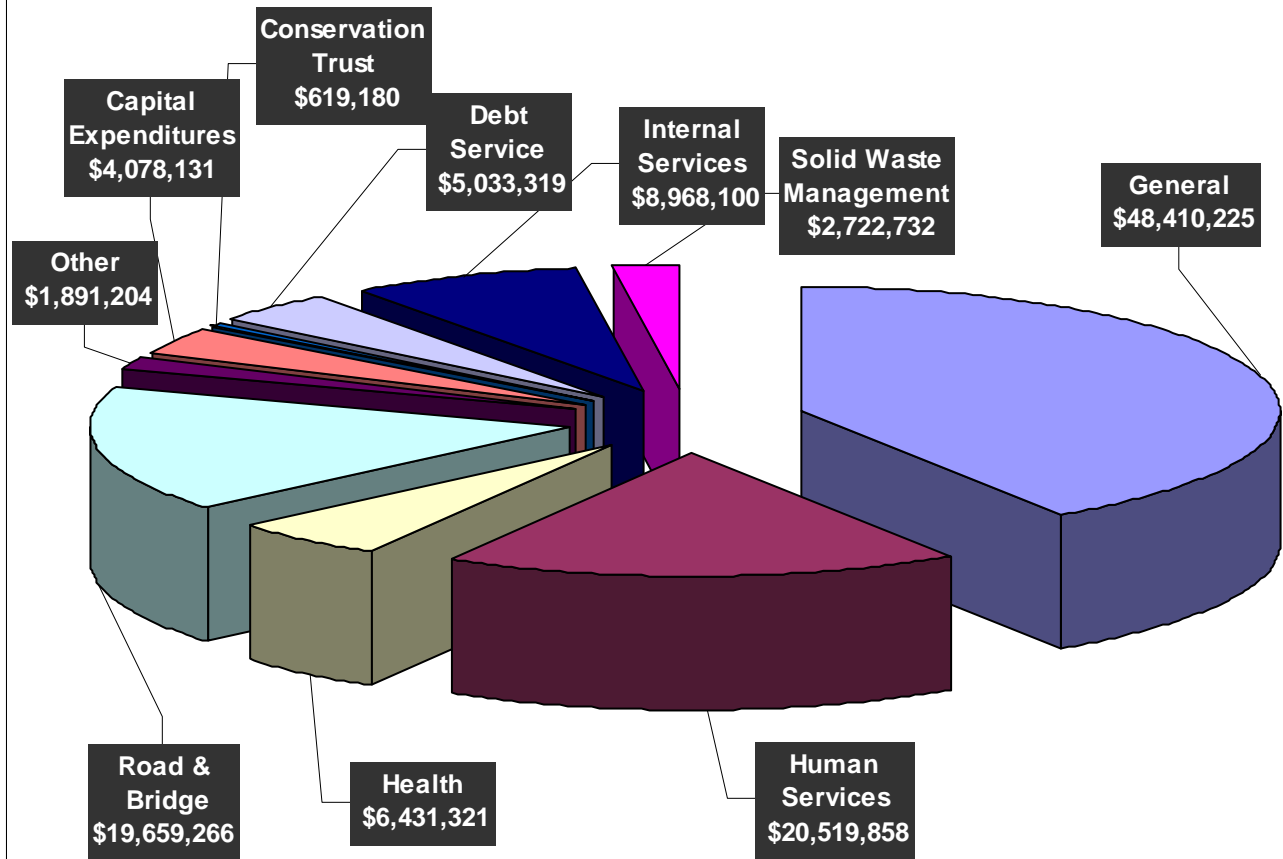
Mesa Community Club accounts for the revenues and expenditures related to community club activities in the local taxing district. This is a special revenue fund.

Upper Grand Valley Pest District accounts for the revenues and expenditures related to pest control activities in the local taxing district. This is a special revenue fund.

2005 APPROPRIATIONS BY FUND

Net appropriations for 2005 are an increase of 8.6.9% from the 2004 adopted budget. The operating funds (General Fund, Human Services, Road & Bridge Operations and Health increased 6.5% with the largest increases taken place in the Health Department at 15.2% due to the increase funding for Bio-Terrorism and the Sheriff's Office at 10.2% due to the addition of eight new FTEs. The Capital Projects in the Capital Expenditure Fund and the Road & Bridge Fund are budgeted to increase 43.8%, mainly due to the construction of the 29 Road Bridge over the Colorado River. The following pie chart shows appropriations without transfers.

2005 Appropriations



2005 COUNTY FUND SUMMARY

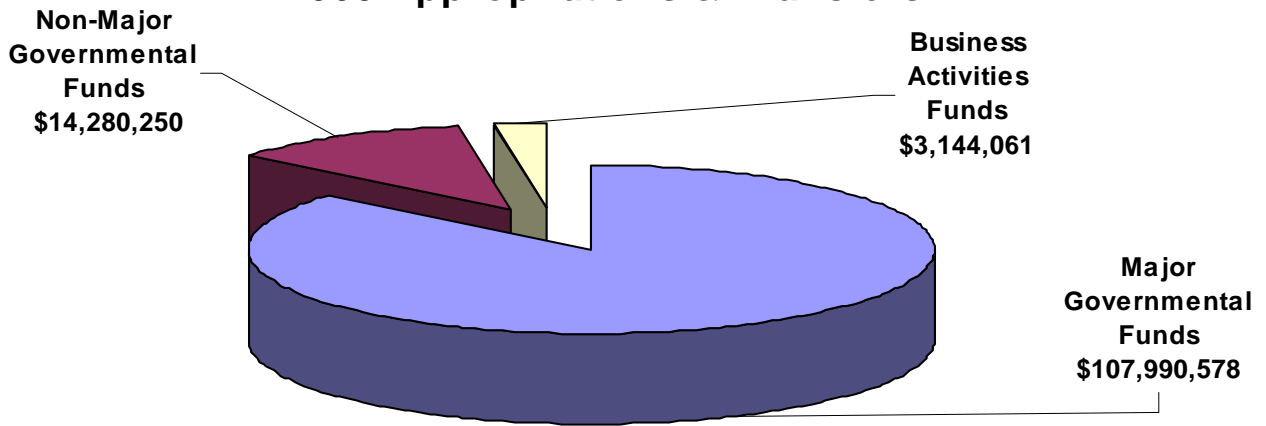
Estimated ending fund balances are shown here include appropriated and projected ending fund balances. Appropriated ending fund balances represent 100% of the budget expended and received.. Projected ending fund balances represent spending and revenue collection based on historical trends. For most funds, expenditures conclude the year at approximately 96% or 97% of appropriation and 100% of revenue collection. Sales Taxes are the major source of funding for capital projects and as projects begin or conclude, appropriations and fund balances will fluctuate. The 2005 year anticipates completion of the Central High School Road & Bridge Project and the continuation of the Colorado River Bridge Project.

Funds	2005					
	Appropriated Beginning Balance	Projected Beginning Fund Balance	Revenues & Transfers In	Appropriations & Transfers Out	Appropriated Ending Balance	Projected Ending Balance
General	\$6,357,631	\$10,292,042	\$46,405,912	\$50,340,323	\$6,357,631	\$8,294,040
Human Services	732,657	1,163,931	20,096,584	20,527,858	732,657	1,151,054
Health	345,427	403,197	6,373,551	6,431,321	345,427	538,367
Road & Bridge	609,058	1,124,087	19,144,237	19,659,266	609,058	1,198,836
Commissary	69,019	71,845	222,000	224,826	69,019	75,764
Mesa Community Center District	20,204	28,716	22,616	18,445	32,887	32,887
Southwest MC Rural Services	0	0	369	369	0	0
SW MC Rural Services Sewer	0	7,830	359,274	367,104	0	0
MC Upper Valley PID	0	260,955	2,815	54,225	209,545	209,545
Upper Valley Pest District	5,668	4,986	20,537	24,938	585	585
Contingency	1,546,677	2,046,927	0	500,250	1,546,677	2,046,677
Septic Elimination Program	330	24,330	0	24,000	330	1,050
Capital Expenditure	73,586	1,081,376	16,455,341	17,463,131	73,586	195,930
TV Translator	13,571	19,355	87,479	93,263	13,571	16,369
Developmental Disabilities	9,654	21,324	309,580	321,250	9,654	9,654
Conservation Trust	12,710	31,890	600,000	619,180	12,710	31,285
Fair Board	35,317	59,051	88,800	112,534	35,317	38,693
Clerk Tech	123,581	58,581	65,000	0	123,581	123,581
Development Impact	68,963	68,963	45,000	45,000	68,963	68,963
Transportation Impact	0	0	850,000	850,000	0	4,500
Sales Tax Bond	541,996	541,734	3,170,000	3,169,738	541,996	541,996
Jail Lease Purchase	88,567	70,384	1,881,764	1,863,581	88,567	88,567
Internal Service	602,202	868,030	891,869	1,157,697	602,202	627,933
Insurance	2,113,851	2,379,302	4,815,090	5,080,541	2,113,851	2,260,267
Fleet Maintenance	1,796,806	2,277,849	2,108,819	2,589,862	1,796,806	1,874,502
Rural Community Services	6,388	646,388	0	640,000	6,388	25,588
Solid Waste Management	7,613,594	7,061,326	3,275,000	2,722,732	7,613,594	7,695,276
Fund Totals	\$22,787,457	\$30,614,399	\$127,291,637	\$134,901,434	\$23,004,602	\$27,151,909
<i>Less transfers/internal services</i>						
Internal service funds	4,519,247	6,171,569	7,807,778	8,968,100	4,519,247	4,788,290
Fund transfers			16,568,098	16,568,098		
Net Totals	\$18,268,210	\$24,442,830	\$102,915,761	\$109,365,236	\$18,485,355	\$22,363,619

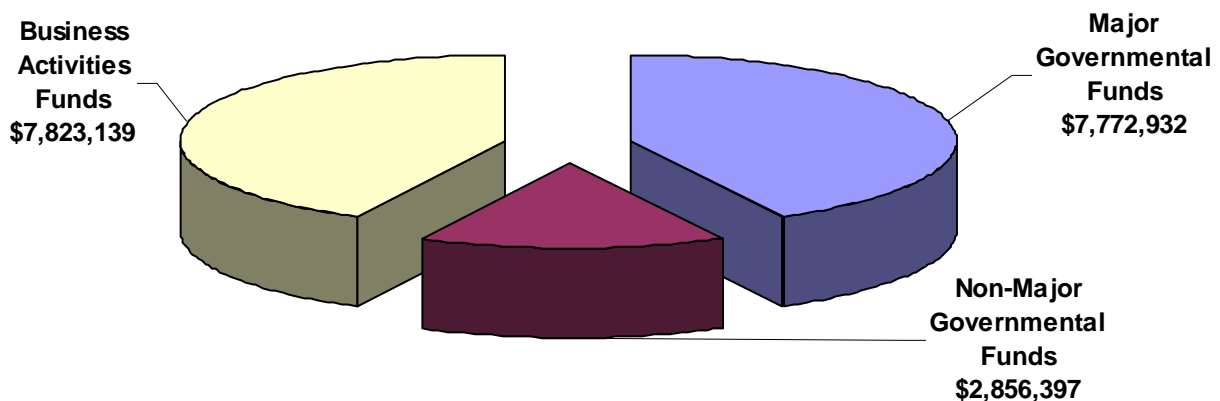
MAJOR, NON-MAJOR & BUSINESS ACTIVITIES FUNDS

Mesa County has four major governmental fund [General Fund (Page 5-11), Road & Bridge Fund (Page 5-20), Human Services Fund (Page 5-12) and Capital Fund (Page 5-23)]; three business-type activities fund, [Landfill (Page 5-36), Southwest Mesa County Rural Services Sewer (Page 5-17) and the Mesa County Lower Valley Public Improvement District (Mack Page 5-18)]; and fifteen non-major governmental funds, [Health Board Fund (Page 5-13), Commissary Fund (Page 5-14), Septic Elimination Fund (Page 5-22), Mesa Community Center Public Improvement District (Page 5-15), Southwest Mesa County Rural Services (Page 5-16), Upper Grand Valley Pest Fund (Page 5-19), Contingency Fund (Page 5- 21), TV Translator Fund (Page 5-24), Developmental Disabilities (Page 5-25), Conservation Trust Fund (Page 5-26), Fair Board Fund (Page 5-27), Transportation Impact Fund (Page-28), Development Impact Fund (Page 5-29), Clerk & Recorder Technology Fund (Page 5-30), Sales Tax Bond Fund (Page 5-31), and Jail Lease Purchase Fund (Page 5-32).

2005 Appropriations & Transfers



21005 Appropriated Ending Fund Balance



MAJOR, NON-MAJOR & BUSINESS ACTIVITIES FUNDS

The County's General Fund ending fund balance is projected to be \$8,294,040, which is a 19.41% decrease from the 2004. This is still within the County's policy to maintain 10% of current year appropriations less transfers out in the ending fund balance. The \$8,294,040 ending fund balance is 17.3% of the 2005 appropriations (\$8,294,040 / \$48,410,225). The main reason for the decrease is the addition of thirteen (13) new FTEs to the General Fund. The Capital Expenditure Fund is projected to decrease by 81.88%. This is mainly due to the construction of the 29 Road Bridge over the Colorado River. Significant changes in the capital expenditure Program are expected as projects are started or concluded.

Major Governmental Funds

Major Funds	Projected				Projected Ending Balance	% Change Of Projected Beginning to Ending Fund Balance
	Beginning Fund Balance	Revenues & Transfers In	Appropriations & Transfers Out	Appropriated Ending Balance		
General	\$10,292,042	\$46,405,912	\$50,340,323	\$6,357,631	\$8,294,040	-19.41%
Human Services	1,163,931	20,096,584	20,527,858	732,657	1,151,054	-1.11%
Capital Expenditure	1,081,376	16,455,341	17,463,131	73,586	195,930	-81.88%
Road & Bridge	1,124,087	19,144,237	19,659,266	609,058	1,198,836	6.65%
	13,661,436	102,102,074	107,990,578	7,772,932	10,839,860	

Non-Major Governmental Funds

Non-Major Funds	Projected				Projected Ending Balance	% Change Of Projected Beginning to Ending Fund Balance
	Beginning Fund Balance	Revenues & Transfers In	Appropriations & Transfers Out	Appropriated Ending Balance		
Health	403,197	6,373,551	6,431,321	345,427	538,367	33.52%
Commissary	71,845	222,000	224,826	69,019	75,764	5.45%
Mesa Com. Center District	28,716	22,616	18,445	32,887	32,887	14.53%
SW MC Rural Services	0	369	369	0	0	0.00%
Upper Valley Pest District	4,986	20,537	24,938	585	585	-88.27%
Contingency	2,046,927	0	500,250	1,546,677	2,046,677	-0.01%
Septic Elimination Program	24,330	0	24,000	330	1,050	-95.68%
TV Translator	19,355	87,479	93,263	13,571	16,369	-15.43%
Developmental Disabilities	21,324	309,580	321,250	9,654	9,654	-54.73%
Conservation Trust	31,890	600,000	619,180	12,710	31,285	-1.90%
Fair Board	59,051	88,800	112,534	35,317	38,693	-34.48%
Clerk Tech	58,581	65,000	0	123,581	123,581	110.96%
Development Impact	68,963	45,000	45,000	68,963	68,963	0.00%
Sales Tax Bond	541,734	3,170,000	3,169,738	541,996	541,996	0.05%
Jail Lease Purchase	70,384	1,881,764	1,863,581	88,567	88,567	25.83%
Fund Totals	\$3,451,283	\$12,886,696	\$13,448,695	\$2,889,284	\$3,614,438	4.73%

Business Activities Fund

Business Activities Fund	Projected				Projected Ending Balance	% Change Of Projected Beginning to Ending Fund Balance
	Beginning Fund Balance	Revenues & Transfers In	Appropriations & Transfers Out	Appropriated Ending Balance		
MC Lower Valley PID	260,955	2,815	54,225	209,545	209,545	-19.70%
SW MC Rural Service Sewer	7,830	359,274	367,104	0	0	-100.00%
Mesa County Landfill	7,061,326	3,275,000	2,722,732	7,613,594	7,695,276	8.98%

FUND SUMMARY

Mesa County's 2005 budget is contained in 26 funds. The 2005 Budget balances the needs of a fast growing county with funding reductions and cost shifting from the State especially in the areas of Human Services, Health and Law Enforcement. The County's aggregate fund balance anticipated to decrease. This is due mainly to capital projects especially the 29 Road Bridge over the Colorado River. This project is anticipated to cost \$8,250,000 in 2005.

Fund Balance is the balance of total resources available for subsequent year's budgets consistent with the basis of accounting elected for budget purposes.

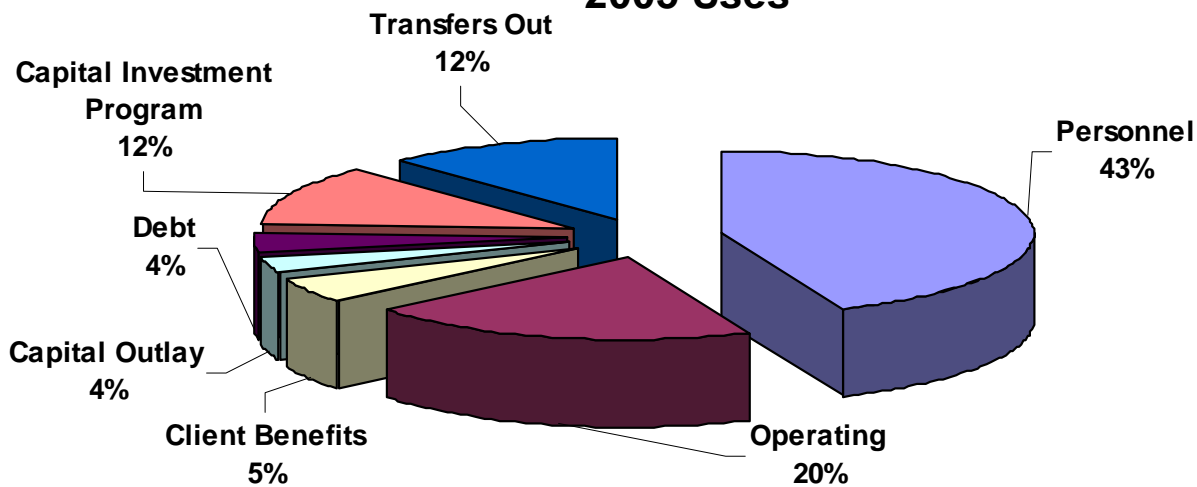
	Actual Audited			Projected 2004	Budget 2005
	2001	2002	2003		
BEGINNING FUND BALANCE	39,677,284	45,561,231	40,007,580	38,434,899	30,824,594
SOURCES					
Property Taxes	18,137,132	19,698,260	20,527,025	21,558,818	22,568,026
Specific Ownership	2,880,956	3,361,542	3,535,755	3,887,244	3,890,040
Sales & Use Tax	20,886,554	21,959,671	22,860,874	23,987,993	25,318,258
Highway User's Tax	6,005,912	6,212,984	5,949,311	6,193,225	6,344,576
Licenses & Permits	1,241,507	1,406,450	1,562,471	1,629,764	1,769,286
Intergovernmental (Grants)	26,307,212	25,712,028	25,502,194	27,931,539	30,231,274
Charges for Services	9,333,875	12,715,884	13,743,727	13,004,400	14,701,324
Interest	2,308,299	1,518,754	622,773	743,332	665,000
Fees	2,987,130	3,428,661	4,099,110	3,573,083	4,320,227
Other (Fines, Rentals, Sale of Assets)	747,809	548,305	5,692,145	22,071,323	915,528
Transfers In	10,454,568	18,467,187	18,761,462	19,238,771	16,568,098
Total Sources	101,290,954	115,029,726	122,856,847	143,819,492	127,291,637
Uses					
Personnel (Compensation/Benefits)	41,972,289	47,583,246	50,397,393	52,221,753	58,856,445
Operating	19,289,070	19,058,894	20,858,183	24,743,909	27,607,271
Client Benefits	5,517,290	5,684,395	6,317,046	6,087,789	6,414,703
Capital Outlay	3,781,143	4,453,124	4,159,618	5,273,050	4,731,173
Debt	5,388,089	5,394,038	5,394,914	25,364,619	5,079,619
Capital Investment Program*	8,542,462	19,718,542	17,460,890	18,499,906	15,644,125
Transfers Out	10,454,568	18,467,187	18,761,462	19,238,771	16,568,098
Total Uses	94,944,911	120,359,426	123,349,506	151,429,797	134,901,434
Non-cash adjustments	(462,096)	(223,951)	(1,080,022)		
ENDING FUND BALANCES	45,561,231	40,007,580	38,434,899	30,824,594	23,214,797

* Capital Investment Program includes all expenditures from the Capital Fund and Developmental Impact Fund plus all amounts for Capital Investment Program from all funds.

REVENUE SOURCES & USES

The table below depicts the amount of change from the adopted 2004 budget to the adopted 2005 budget for revenue and expenditures. Significant changes in transfers and the Capital Investment Program are expected as projects are started or concluded. Personnel costs include benefits, market increases and merit compensation. Please see the Revenue Summary section for further analysis of significant changes in revenue streams.

2005 Uses

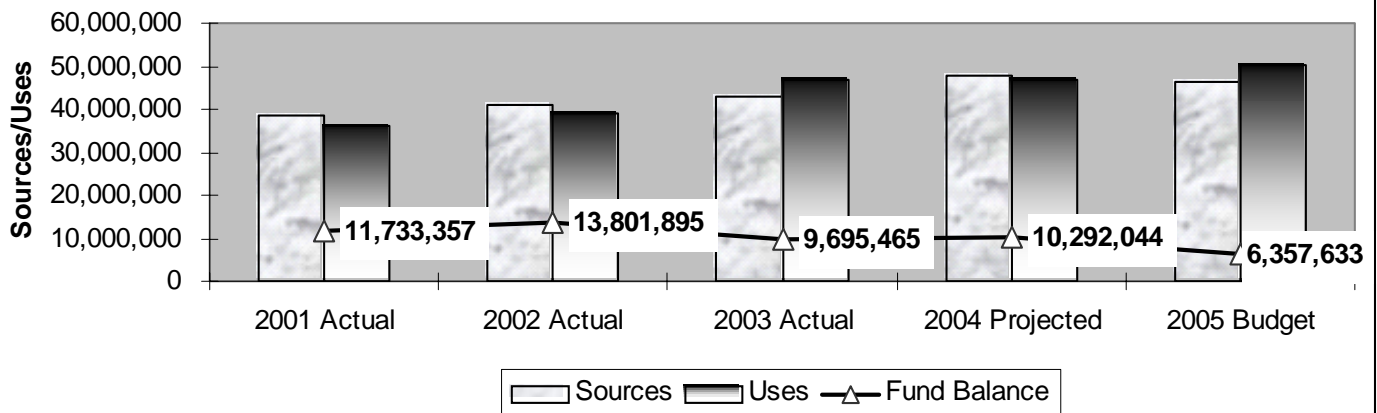


Revenue Sources	Adopted 2004	Adopted 2005	Increase (Decrease)	Percent Change
Property Taxes	21,614,835	22,568,026	953,191	4.41%
Specific Ownership	3,725,643	3,890,040	164,397	4.41%
Sales & Use Tax	22,933,653	25,318,258	2,384,605	10.40%
Highway User's Tax Fund	6,193,225	6,344,576	151,351	2.44%
Licenses & Permits	1,557,489	1,769,286	211,797	13.60%
Intergovernmental (Grants)	27,072,003	30,231,274	3,159,271	11.67%
Charges for Services	13,062,531	14,701,324	1,638,793	12.55%
Interest	685,683	665,000	(20,683)	-3.02%
Fees	3,712,466	4,320,227	607,761	16.37%
Other (Fines, Rentals, Sale of Assets)	1,294,399	915,528	(378,871)	-29.27%
Transfers In	15,610,432	16,568,098	957,666	6.13%
Total	117,462,359	127,291,637	9,829,278	8.37%
Uses				
Personnel (Compensation/Benefits)	53,934,777	58,856,445	4,921,668	9.13%
Operating	25,002,343	27,607,271	2,604,928	10.42%
Client Benefits	6,413,792	6,414,703	911	0.01%
Capital Outlay	5,270,211	4,731,173	(539,038)	-10.23%
Debt	5,439,977	5,079,619	(360,358)	-6.62%
Capital Investment Program	11,222,249	15,644,125	4,421,876	39.40%
Transfers Out	15,610,432	16,568,098	957,666	6.13%
Total	122,893,781	134,901,434	12,007,653	9.77%

GENERAL FUND

The general operating fund is used for financing general administration and most of the services in Mesa County. Primary revenue sources are sales tax, property tax, grants and fees.

Changes in Ending Fund Balance

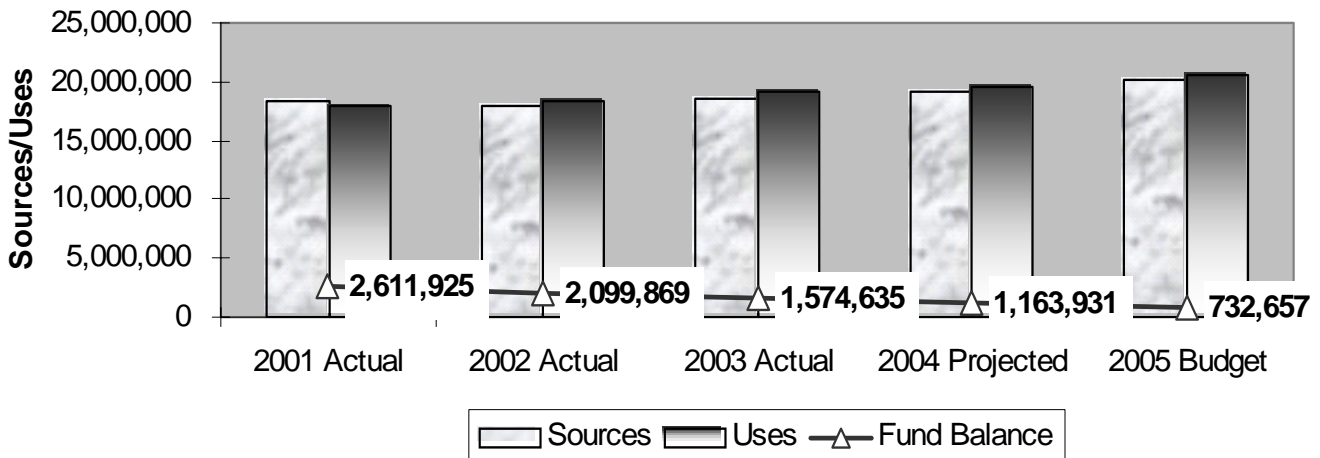


	Actual Audited			Projected 2004	Budget 2005
	2001	2002	2003		
BEGINNING FUND BALANCE	8,956,998	11,733,357	13,801,895	9,695,465	10,292,042
SOURCES					
Property Taxes	13,368,103	14,510,074	15,325,110	17,082,480	17,171,687
Specific Ownership	2,085,530	2,460,381	2,634,674	2,962,475	2,958,698
Sales & Use Tax	7,786,473	8,204,360	8,503,151	9,011,801	9,387,917
Licenses & Permits	1,003,127	1,139,301	1,251,295	1,319,054	1,419,809
Intergovernmental (Grants)	7,140,566	7,162,680	7,173,833	8,498,106	8,047,833
Charges for Services	2,200,117	2,651,609	2,879,651	2,678,118	2,940,741
Interest	1,743,356	1,292,968	519,224	546,491	585,000
Fees	2,854,952	3,286,693	3,924,047	3,387,730	3,341,427
Other (Fines, Rentals, Sale of Assets)	508,935	368,239	482,543	901,685	352,800
Transfers In	15,000	11,700	182,350	1,236,429	200,000
Total Sources	38,706,159	41,088,005	42,875,878	47,624,369	46,405,912
Uses					
Personnel (Compensation/Benefits)	23,603,368	25,473,843	27,838,531	27,888,729	31,486,083
Operating	10,775,457	11,124,475	12,048,663	14,046,148	16,077,492
Capital Outlay	278,990	808,787	608,137	1,546,755	846,650
Transfers Out	1,271,985	1,612,362	6,486,977	3,546,160	1,930,098
Total Uses	35,929,800	39,019,467	46,982,308	47,027,792	50,340,323
ENDING FUND BALANCES	11,733,357	13,801,895	9,695,465	10,292,042	6,357,631

HUMAN SERVICES FUND

The operating fund used for financing public welfare programs in Mesa County. Most of the revenue (average 81%) is from federal and state grants. Mesa County taxes provides the remaining revenue.

Changes in Ending Fund Balance

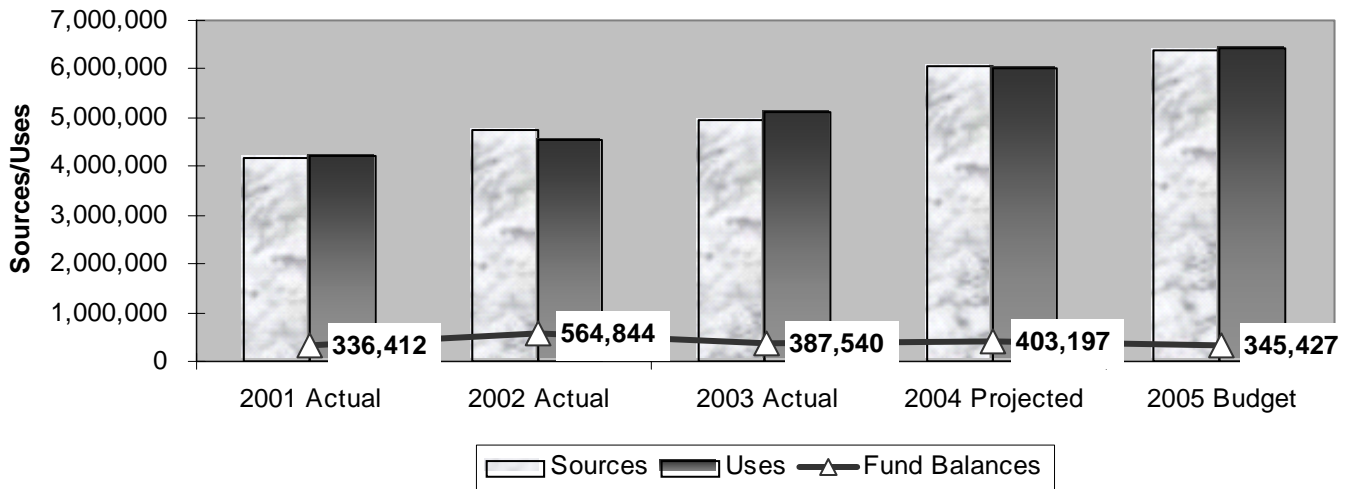


	Actual Audited			Projected	Budget
	2001	2002	2003	2004	2005
BEGINNING FUND BALANCE	2,153,810	2,611,925	2,099,869	1,574,635	1,163,931
SOURCES					
Property Taxes	2,670,352	2,832,512	2,792,944	2,711,696	2,957,044
Specific Ownership	443,692	492,586	485,052	496,000	510,472
Intergovernmental (Grants)	15,258,060	14,513,847	14,558,816	15,349,042	16,629,068
Charges for Services					
Other (Fines, Rentals, Sale of Assets)	44,156	10,549	230,652	900	
Transfers In			547,626	602,712	
Total Sources	18,416,260	17,849,494	18,615,090	19,160,350	20,096,584
Uses					
Personnel (Compensation/Benefits)	10,804,660	11,473,567	11,388,149	12,314,920	13,344,779
Operating	1,260,065	1,154,043	782,180	851,036	574,116
Client Benefits	5,517,290	5,684,395	6,317,046	6,087,789	6,414,703
Capital Outlay	376,130	49,545	386,949	317,309	186,260
Transfers Out			266,000		8,000
Total Uses	17,958,145	18,361,550	19,140,324	19,571,054	20,527,858
Non-cash adjustments					
ENDING FUND BALANCES	2,611,925	2,099,869	1,574,635	1,163,931	732,657
<i>Projected Ending Fund Balance</i>					

HEALTH BOARD FUND

The operating fund used for financing the activities related to the public health in Mesa County. Major revenue sources are federal grants, state grants and county support transferred from the General Fund.

Changes in Ending Fund Balance

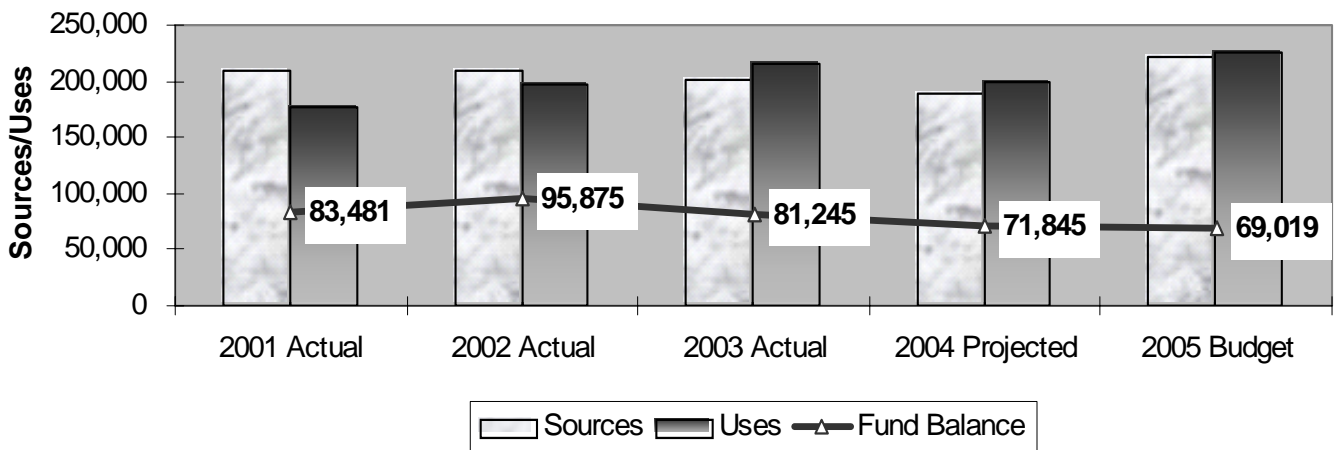


	Actual Audited			Projected	Budget Adopted
	2001	2002	2003	2004	2005
BEGINNING FUND BALANCE	377,926	336,412	564,844	387,540	403,197
SOURCES					
Licenses & Permits	168,074	194,834	244,311	237,790	259,600
Intergovernmental (Grants)	2,189,635	2,326,420	2,404,694	2,427,522	3,472,684
Charges for Services	623,598	787,031	759,192	751,739	691,000
Other (Fines, Rentals, Sale of Assets)	54,128	149,356	130,436	666,867	90,169
Transfers In	1,128,065	1,303,462	1,406,885	1,967,824	1,860,098
Total Sources	4,163,500	4,761,103	4,945,518	6,051,742	6,373,551
Uses					
Personnel (Compensation/Benefits)	3,048,849	3,315,646	3,904,497	4,144,823	4,771,543
Operating	1,106,521	1,149,135	1,104,853	1,756,799	1,659,778
Capital Outlay	37,644	37,493	98,635	42,179	
Transfers Out	12,000	30,397	14,837	92,284	
Total Uses	4,205,014	4,532,671	5,122,822	6,036,085	6,431,321
Non-cash adjustments					
ENDING FUND BALANCES	336,412	564,844	387,540	403,197	345,427

COMMISSARY FUND—SHERIFF’S OFFICE

The Commissary Fund accounts for detention inmate revenues and expenditures. Revenues are derived from sales to inmates for candy, stamps, toiletries, etc. Expenditures are purchases for the inmate library, haircuts and some recreational items.

Changes in Ending Fund Balance

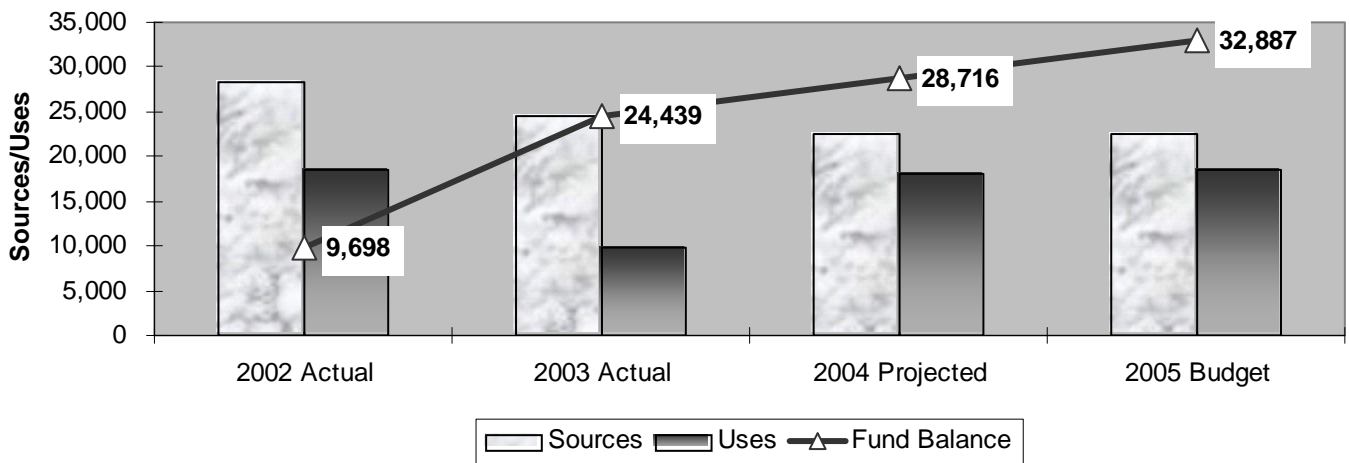


	Actual Audited			Projected 2004	Budget 2005
	2001	2002	2003		
BEGINNING FUND BALANCE	51,574	83,481	95,875	81,245	71,845
SOURCES					
Intergovernmental (Grants)					
Charges for Services	208,416	209,144	201,078	188,877	222,000
Other (Fines, Rentals, Sale of Assets)					
Transfers In					
Total Sources	208,416	209,144	201,078	188,877	222,000
Uses					
Personnel (Compensation/Benefits)	27,963	32,518	34,943	39,349	38,336
Operating	148,546	164,232	180,765	158,928	186,490
Capital Outlay					
Transfers Out					
Total Uses	176,509	196,750	215,708	198,277	224,826
Non-cash adjustments					
ENDING FUND BALANCES	83,481	95,875	81,245	71,845	69,019

MESA COMMUNITY CENTER PUBLIC IMPROVEMENT DISTRICT FUND

This fund is a special district and accounts for the revenues and expenditures related to the community club activities in the Mesa taxing district. Revenue is derived from property tax from those who reside in the Mesa Community Center Public Improvement District. This fund was established in 2002. This fund is a component unit of the Mesa County's Financial Statements.

Changes in Ending Fund Balance



	Actual Audited			Projected 2004	Budget Adopted 2005
	2001	2002	2003		
BEGINNING FUND BALANCE	0	0	9,698	24,439	28,716
SOURCES					
Property Taxes		19,898	20,859	19,001	19,839
Specific Ownership		3,260	3,587	3,406	2,777
Intergovernmental (Grants)		3,700			
Charges for Services					
Other (Fines, Rentals, Sale of Assets)		1,375			
Transfers In					
Total Sources	0	28,233	24,446	22,407	22,616
Uses					
Personnel (Compensation/Benefits)			679	1,772	
Operating		18,535	6,959	12,126	15,745
Capital Outlay			2,067	4,232	2,700
Transfers Out					
Total Uses	0	18,535	9,705	18,130	18,445
ENDING FUND BALANCES	0	9,698	24,439	28,716	32,887

SOUTHWEST MESA COUNTY RURAL SERVICES PUBLIC IMPROVEMENT DISTRICT

This fund is a special district and accounts for all revenues and expenditures for the Southwest Mesa County Rural Services Public Improvement District. The main revenue source is property tax. The following services may be added upon the proposed district reaching a population of 500: Law Enforcement, Fire Protection, Untreated and Treated Water Services, and Park and Recreation Improvement. This fund is a component unit of the Mesa County's financial statements.

	Actual Audited			Projected 2004	Budget Adopted 2005
	2001	2002	2003		
BEGINNING FUND BALANCE				0	0
SOURCES					
Property Taxes					369
Specific Ownership					
Intergovernmental (Grants)					
Charges for Services					
Fees					
Other (Fines, Rentals, Sale of Assets)					
Transfers In					
Total Sources	0	0	0	0	369
Uses					
Personnel (Compensation/Benefits)					369
Operating					
Capital Outlay					
Capital Investment Program					
Transfers Out					
Total Uses	0	0	0	0	369
Non-cash adjustments					
ENDING FUND BALANCES	0	0	0	0	0

SOUTHWEST MESA COUNTY RURAL SERVICES PUBLIC IMPROVEMENT DISTRICT SEWER

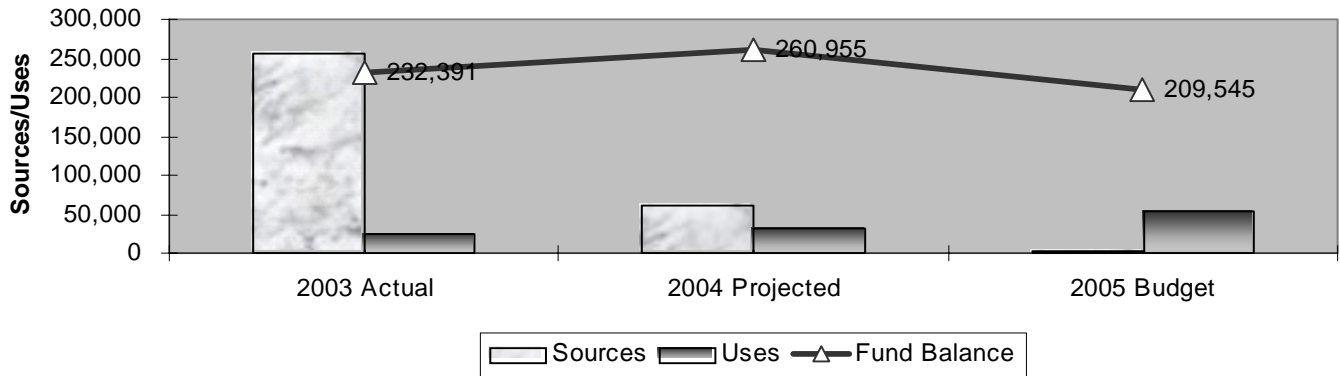
This fund is a special district and accounts for all revenues and expenditures to acquire, construct, install, operate and maintain sanitary sewer service, which is the treatment and process of waste materials. This fund is a component unit of the Mesa County's financial statements.

	Actual Audited			Projected 2004	Budget Adopted 2005
	2001	2002	2003		
BEGINNING FUND BALANCE				0	7,830
SOURCES					
Property Taxes					
Specific Ownership					
Intergovernmental (Grants)				30,000	270,000
Charges for Services					
Fees					
Other (Fines, Rentals, Sale of Assets)				100,000	89,274
Transfers In					
Total Sources	0	0	0	130,000	359,274
Uses					
Personnel (Compensation/Benefits)					
Operating				72,170	367,104
Debt				50,000	
Capital Outlay					
Capital Investment Program					
Transfers Out					
Total Uses	0	0	0	122,170	367,104
Non-cash adjustments					
ENDING FUND BALANCES	0	0	0	7,830	0

MESA COUNTY LOWER VALLEY PUBLIC IMPROVEMENT DISTRICT (MACK)

On November 2, 2004, the citizens of the Mack Sanitation District voted to: Dissolve the Mack Sanitation District; Form the Mesa County Lower Valley Public Improvement District (MCLVPID); Exempt the newly formed MCLVPID from revenue and spending restrictions. This fund is an enterprise fund and accounts for revenue and expenditures related with monthly sewer service fees and tap fees for the Mesa County Lower Valley Public Improvement District. This fund is a component unit of the Mesa County's financial statements.

Changes in Ending Fund Balance

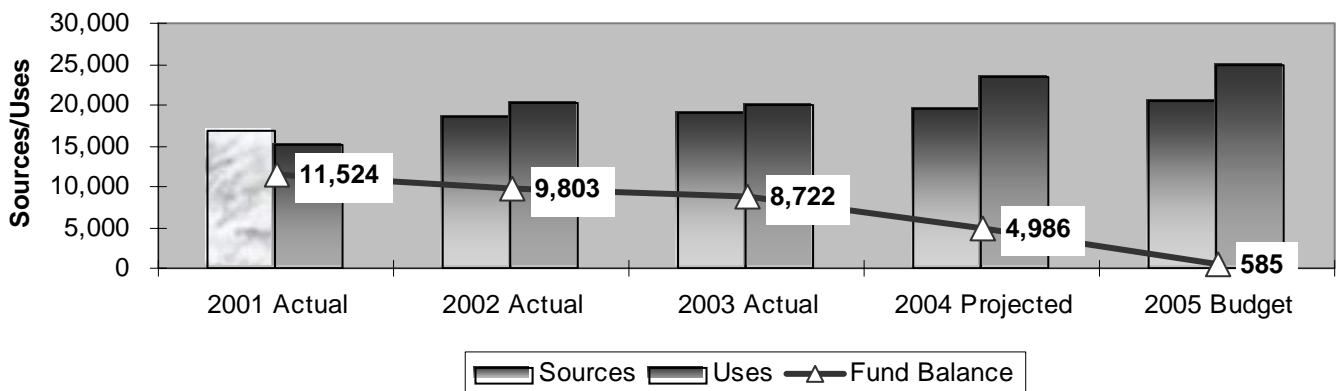


	Actual Audited			Projected	Budget Adopted
	2001	2002	2003	2004	2005
BEGINNING FUND BALANCE		0		232,391	260,955
SOURCES					
Property Taxes					
Specific Ownership					
Intergovernmental (Grants)					
Charges for Services			66,355	57,300	2,430
Fees			22,500		
Other (Fines, Rentals, Sale of Assets)			168,205	3,045	385
Transfers In					
Total Sources	0	0	257,060	60,345	2,815
Uses					
Personnel (Compensation/Benefits)					
Operating			20,069	27,281	7,925
Debt			4,600	4,500	46,300
Capital Outlay					
Capital Investment Program					
Transfers Out					
Total Uses	0	0	24,669	31,781	54,225
Non-cash adjustments					
ENDING FUND BALANCES	0	0	232,391	260,955	209,545

UPPER GRAND VALLEY PEST FUND

This fund is a special district and accounts for all revenues and expenditures for pest control in the Upper Grand Valley. Revenue is derived from property tax from those who reside within the Upper Grand Valley Pest District. This fund is a component unit of the Mesa County's financial statements.

Changes in Ending Fund Balance

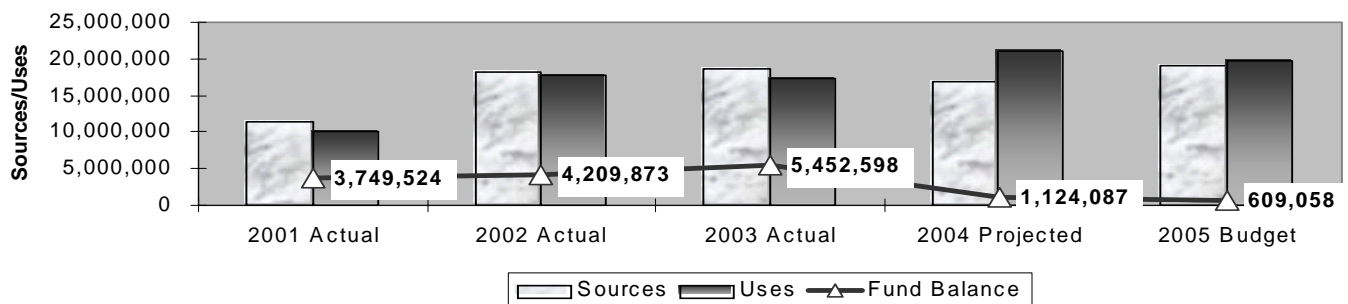


	Actual Audited			Projected	Budget Adopted
	2001	2002	2003	2004	2005
BEGINNING FUND BALANCE	9,744	11,524	9,803	8,722	4,986
SOURCES					
Property Taxes	14,522	15,706	16,231	16,649	17,549
Specific Ownership	2,370	2,717	2,789	2,929	2,988
Intergovernmental (Grants)			1		
Charges for Services					
Fees					
Other (Fines, Rentals, Sale of Assets)					
Transfers In					
Total Sources	16,892	18,423	19,021	19,578	20,537
Uses					
Personnel (Compensation/Benefits)				18,582	5,313
Operating	112	20,144	20,102	4,732	19,625
Capital Outlay					
Capital Investment Program					
Transfers Out	15,000				
Total Uses	15,112	20,144	20,102	23,314	24,938
Non-cash adjustments					
ENDING FUND BALANCES	11,524	9,803	8,722	4,986	585

ROAD & BRIDGE FUND

The operating fund used for financing County road and bridge construction and maintenance. Major revenue sources are Highway User Tax (HUTF), sales tax and other government grants. Major construction projects for 2005 include continuing the construction of the Colorado River Bridge (\$8,250,000), looking for alternatives for E 1/4 Road Intersection reconstruction (\$700,000), system improvements (\$530,000), completion of the Central High School road project (\$525,000; bridge repair and construction (\$485,000); overlay (\$1,551,750) and other capital projects (\$711,000).

Changes in Ending Fund Balance

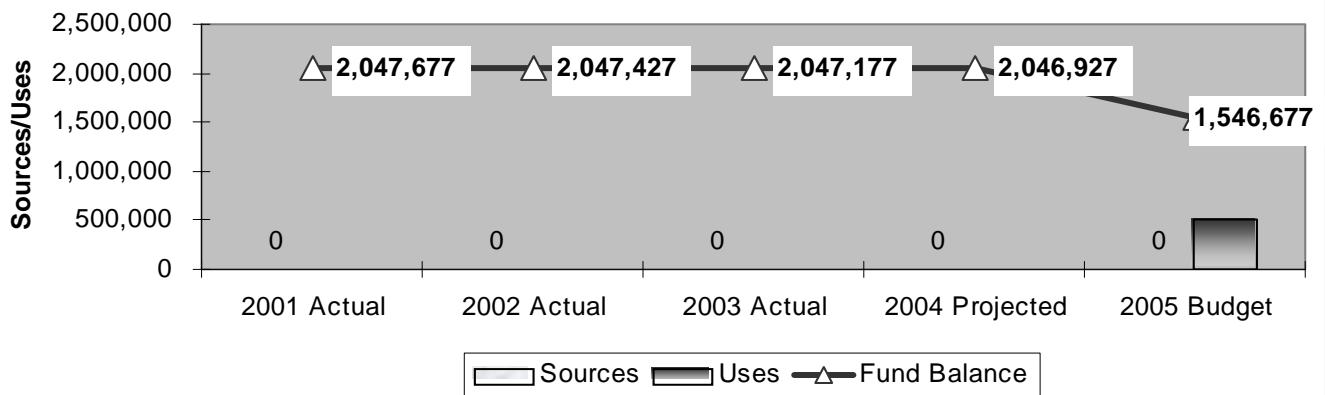


	Actual Audited			Projected	Budget Adopted
	2001	2002	2003	2004	2005
BEGINNING FUND BALANCE	2,524,755	3,749,524	4,209,873	5,452,598	1,124,087
SOURCES					
Property Taxes	351,169	395,705	413,250	440,499	458,556
Specific Ownership	58,265	68,953	71,743	88,514	79,264
Highway User's Tax	6,005,912	6,212,984	5,949,311	6,193,225	6,344,576
Licenses & Permits	70,306	72,315	66,865	72,920	89,877
Intergovernmental (Grants)	729,992	998,047	699,318	951,733	1,186,689
Charges for Services	23,255	28,870	225,611		68,375
Other (Fines, Rentals, Sale of Assets)	102,291	2,821	3,069,566	92,522	1,900
Transfers In	4,005,583	10,361,521	8,128,385	8,974,122	10,915,000
Total Sources	11,346,773	18,141,216	18,624,049	16,813,535	19,144,237
Uses					
Personnel (Compensation/Benefits)	3,015,232	3,308,312	3,572,157	3,831,290	3,979,008
Operating	1,652,641	1,692,642	1,729,208	1,824,664	1,897,391
Capital Outlay	2,814,765	3,103,673	2,983,964	3,043,999	2,581,867
Capital Investment Program	2,639,366	9,565,533	9,095,995	12,419,093	11,201,000
Transfers Out		10,707		23,000	
Total Uses	10,122,004	17,680,867	17,381,324	21,142,046	19,659,266
Non-cash adjustments					
ENDING FUND BALANCES	3,749,524	4,209,873	5,452,598	1,124,087	609,058

CONTINGENCY FUND

The Contingency Fund accounts for the property tax revenue levied by the Board of Commissioners to cover unforeseen expenditures in Mesa County. No additional property taxes have been levied since fund meets statutory requirements.

Changes in Ending Fund Balance

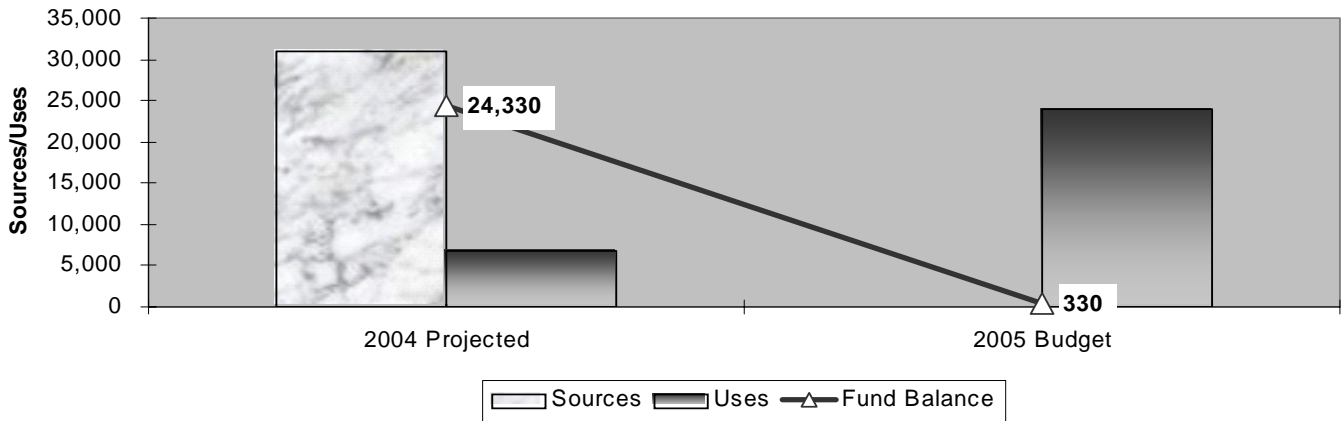


	Actual Audited			Projected	Budget Adopted
	2001	2002	2003	2004	2005
BEGINNING FUND BALANCE	2,047,927	2,047,677	2,047,427	2,047,177	2,046,927
SOURCES					
Property Taxes					
Specific Ownership					
Intergovernmental (Grants)					
Charges for Services					
Other (Fines, Rentals, Sale of Assets)					
Transfers In					
Total Sources	0	0	0	0	0
Uses					
Personnel (Compensation/Benefits)					
Operating	250	250	250	250	500,250
Capital Outlay					
Transfers Out					
Total Uses	250	250	250	250	500,250
Non-cash adjustments					
ENDING FUND BALANCES	2,047,677	2,047,427	2,047,177	2,046,927	1,546,677

SEPTIC SYSTEM ELIMINATION PROGRAM

The Septic System Elimination Fund accounts for revenues and expenditures related to the formation of Local Improvement Districts. These expenditures may include items such as advertising the LID or purchasing easements. Historically the LIDs have been located in unincorporated Mesa County. Once the LID is formed it becomes a component of the Persigo Sewer System. The City of Grand Junction and Mesa County have developed the process of LID formation and subsequent transfer by using the Persigo agreement as the framework to identify responsibilities and payment procedures.

Changes in Ending Fund Balance

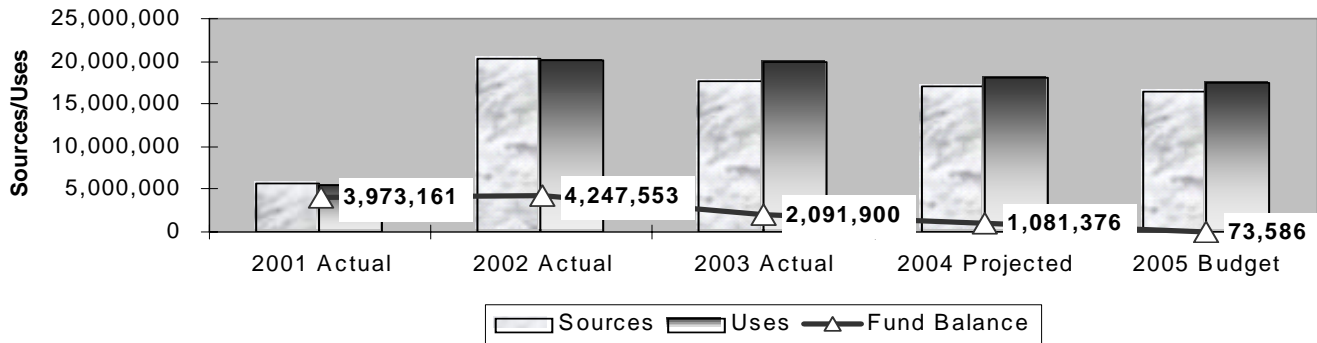


	Actual Audited			Projected 2004	Budget Adopted 2005
	2001	2002	2003		
BEGINNING FUND BALANCE		0	0	0	24,330
SOURCES					
Intergovernmental (Grants)				31,034	
Charges for Services					
Fees					
Other (Fines, Rentals, Sale of Assets)					
Transfers In					
Total Sources	0	0	0	31,034	0
Uses					
Personnel (Compensation/Benefits)					
Operating				4,879	24,000
Capital Outlay				1,825	
Capital Investment Program					
Transfers Out					
Total Uses	0	0	0	6,704	24,000
Non-cash adjustments					
ENDING FUND BALANCES	0	0	0	24,330	330

CAPITAL EXPENDITURE FUND

The fund is used for financing various capital improvement projects in Mesa County. One percent of the County's sales tax is dedicated to providing funding for construction projects. Transfer revenues and expenditures will vary as major projects either begin or conclude. Starting in 2002, the sales tax revenue was deposited directly to the capital fund. This change better meets internal accounting procedures. The ending fund balance often increases to build up to complete a major capital project and then reduces as that project is completed. Mesa County has recently completed several major building projects reducing the projected 2003 ending fund balance.

Changes in Ending Fund Balance

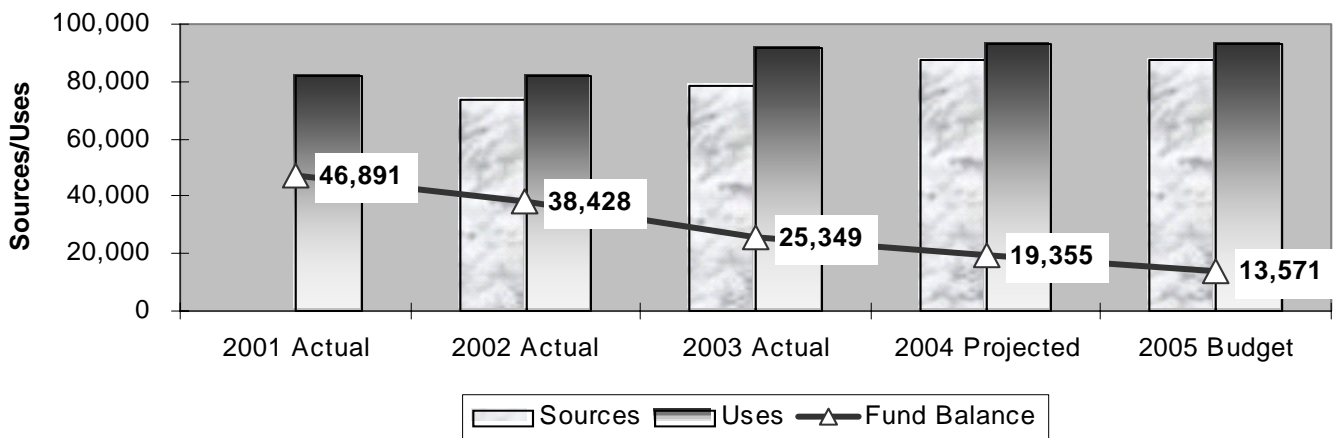


	Actual Audited			Projected	Budget
	2001	2002	2003	2004	Adopted 2005
BEGINNING FUND BALANCE	3,767,539	3,973,161	4,247,553	2,091,900	1,081,376
SOURCES					
Property Taxes	339	155	115	310	
Specific Ownership					
Sales & Use Tax		13,755,311	14,357,723	14,976,192	15,930,341
Intergovernmental (Grants)	421,000	49,990	50,000	39,690	
Charges for Services					
Interest		107,724	18,880	32,630	20,000
Other (Fines, Rentals, Sale of Assets)	3,455	1,956	1,299,228		160,000
Transfers In	5,172,500	6,480,192	1,983,483	2,048,347	345,000
Total Sources	5,597,294	20,395,328	17,709,429	17,097,169	16,455,341
Uses					
Personnel (Compensation/Benefits)					
Operating					
Capital Outlay					
Capital Investment Program	5,391,672	9,759,315	8,258,697	5,596,571	4,078,131
Transfers Out		10,361,621	11,606,385	12,511,122	13,385,000
Total Uses	5,391,672	20,120,936	19,865,082	18,107,693	17,463,131
Non-cash adjustments					
ENDING FUND BALANCES	3,973,161	4,247,553	2,091,900	1,081,376	73,586

TV TRANSLATOR FUND

The TV Translator Fund accounts for property tax revenues up to one mill for the County to enhance television signals to residents of Mesa County. For a two-year period (2000 & 2001) the property tax component was transferred to the General Fund. In 2002 the mill levy was returned to this fund.

Changes in Ending Fund Balance

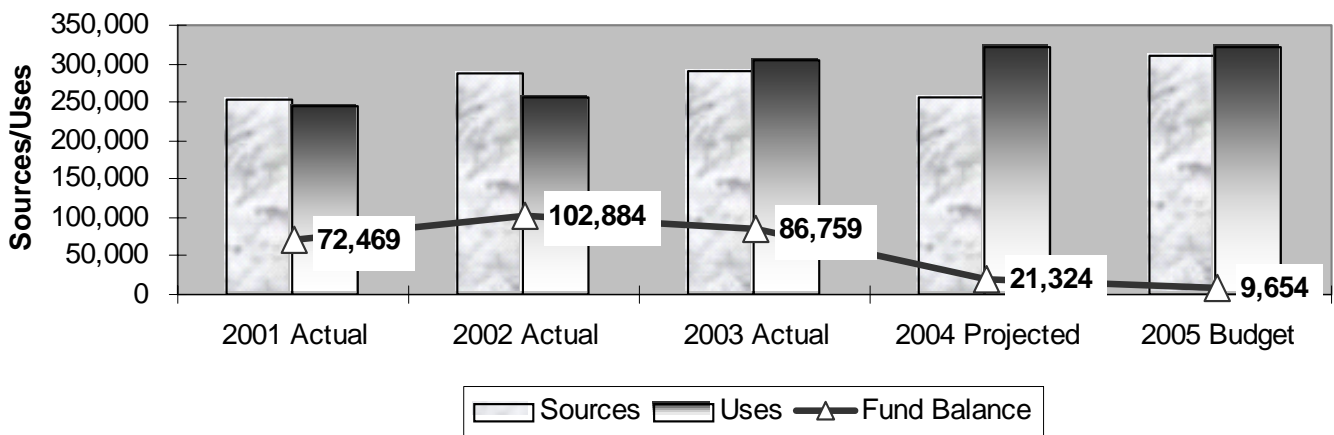


	Actual Audited			Projected	Budget Adopted
	2001	2002	2003	2004	2005
BEGINNING FUND BALANCE	128,260	46,891	38,428	25,349	19,355
SOURCES					
Property Taxes	22	62,817	66,734	74,673	74,596
Specific Ownership		10,329	11,488	12,537	12,883
Intergovernmental (Grants)			3		
Charges for Services					
Other (Fines, Rentals, Sale of Assets)	263	274	286		
Transfers In					
Total Sources	285	73,420	78,511	87,210	87,479
Uses					
Personnel (Compensation/Benefits)					
Operating	75,154	72,855	73,590	75,204	79,763
Capital Outlay	6,500	8,928	18,000	18,000	13,500
Capital Investment Program					
Transfers Out		100			
Total Uses	81,654	81,883	91,590	93,204	93,263
Non-cash adjustments					
ENDING FUND BALANCES	46,891	38,428	25,349	19,355	13,571

DEVELOPMENTAL DISABILITIES

Developmental Disabilities Fund accounts for the revenues and expenditures related to programs for the development disable residents and their families of Mesa County.

Changes in Ending Fund Balance

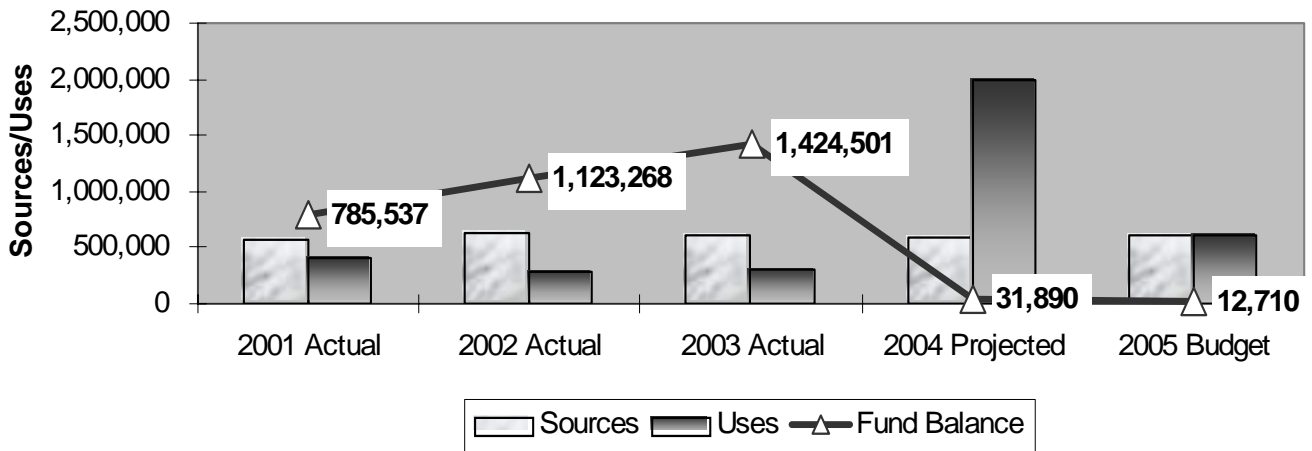


	Actual Audited			Projected	Budget
	2001	2002	2003	2004	Adopted 2005
BEGINNING FUND BALANCE	64,639	72,469	102,884	86,759	21,324
SOURCES					
Property Taxes	216,935	244,322	246,338	214,110	263,955
Specific Ownership	35,774	42,337	42,528	41,705	45,626
Intergovernmental (Grants)			9		
Charges for Services					
Other (Fines, Rentals, Sale of Assets)					
Transfers In					
Total Sources	252,709	286,659	288,875	255,815	309,580
Uses					
Personnel (Compensation/Benefits)					
Operating	244,879	256,244	305,000	321,250	321,250
Capital Outlay					
Transfers Out					
Total Uses	244,879	256,244	305,000	321,250	321,250
Non-cash adjustments					
ENDING FUND BALANCES	72,469	102,884	86,759	21,324	9,654

CONSERVATION TRUST FUND

The 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 Mesa County.

Changes in Ending Fund Balance

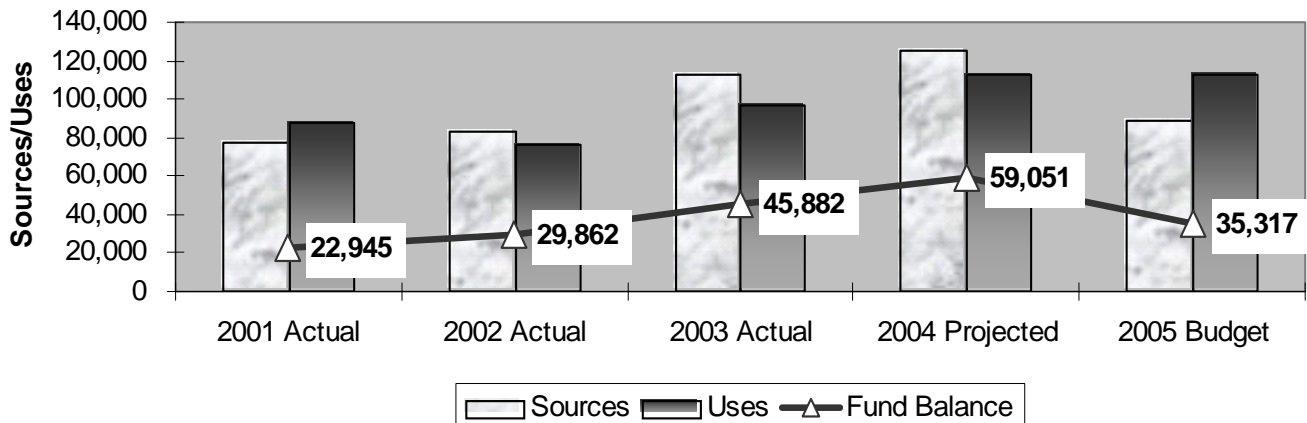


	Actual Audited			Projected	Budget Adopted 2005
	2001	2002	2003	2004	2005
BEGINNING FUND BALANCE	629,199	785,537	1,123,268	1,424,501	31,890
SOURCES					
Intergovernmental (Grants)	567,959	622,974	615,458	584,953	600,000
Charges for Services					
Interest				10,967	
Other (Fines, Rentals, Sale of Assets)		1	1	80	
Transfers In					
Total Sources	567,959	622,975	615,459	596,000	600,000
Uses					
Personnel (Compensation/Benefits)	1,456	5,544	9,240		2,020
Operating	385,675	251,020	259,581	513,855	617,160
Capital Outlay	24,490	21,569	45,405		
Capital Investment Program		7,111			
Transfers Out				1,474,756	
Total Uses	411,621	285,244	314,226	1,988,611	619,180
Non-cash adjustments					
ENDING FUND BALANCES	785,537	1,123,268	1,424,501	31,890	12,710

FAIR BOARD FUND

The fund is used for accounting for all revenue and expenditures related to the annual County Fair. Key revenue sources are General Fund transfers and event related rents and charges. In 2005 78.8% of the revenue will come from the General Fund transfer.

Changes in Ending Fund Balance



	Actual Audited			Projected	Budget Adopted
	2001	2002	2003	2004	2005
BEGINNING FUND BALANCE	34,006	22,945	29,862	45,882	59,051
SOURCES					
Intergovernmental (Grants)					
Charges for Services					
Fees	16,518	14,750	18,577	30,077	18,800
Other (Fines, Rentals, Sale of Assets)		4,374	701	2,272	
Transfers In	60,420	64,000	93,335	93,335	70,000
Total Sources	76,938	83,124	112,613	125,684	88,800
Uses					
Personnel (Compensation/Benefits)	107				
Operating	87,892	76,207	96,593	112,515	112,534
Capital Outlay					
Transfers Out					
Total Uses	87,999	76,207	96,593	112,515	112,534
Non-cash adjustments					
ENDING FUND BALANCES	22,945	29,862	45,882	59,051	35,317

TRANSPORTATION IMPACT FUND

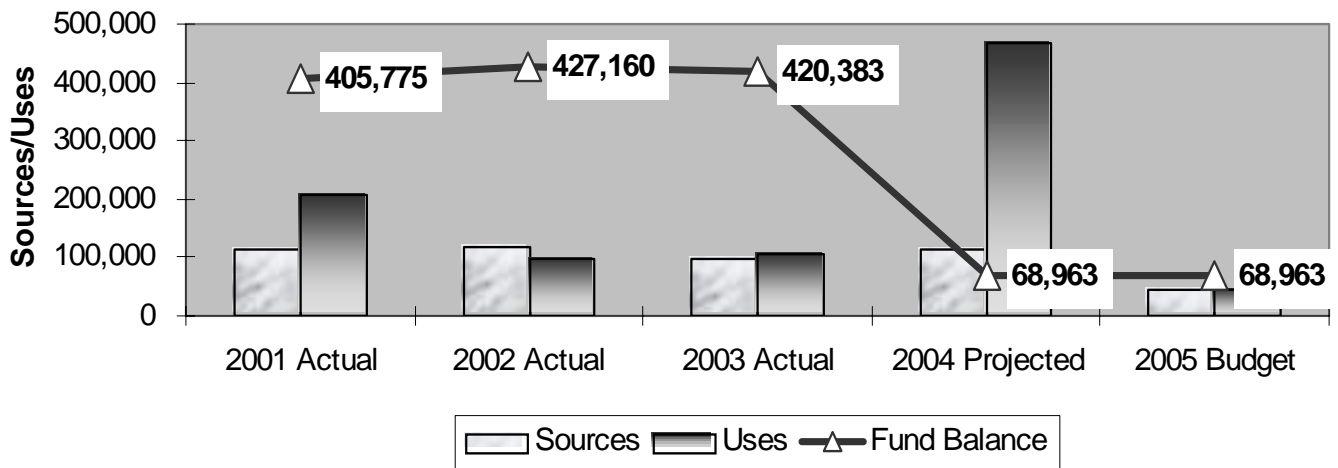
This fund accounts for the transportation impact fees and are designated for transportation projects which are intended to mitigate the consequences of development.

	← Actual Audited →			Projected	Budget
	2001	2002	2003	2004	Adopted 2005
BEGINNING FUND BALANCE	0	0	0	0	0
SOURCES					
Intergovernmental (Grants)					
Charges for Services					850,000
Fees					
Other (Fines, Rentals, Sale of Assets)					
Transfers In					
Total Sources	0	0	0	0	850,000
Uses					
Personnel (Compensation/Benefits)					50,000
Operating					100,000
Capital Outlay					
Capital Investment Program					
Transfers Out					700,000
Total Uses	0	0	0	0	850,000
Non-cash adjustments					
ENDING FUND BALANCES	0	0	0	0	0

DEVELOPMENT IMPACT FUND

This fund accounts for the development impact fees and are designated for capital improvements projects which are intended to mitigate the consequences of development.

Changes in Ending Fund Balance

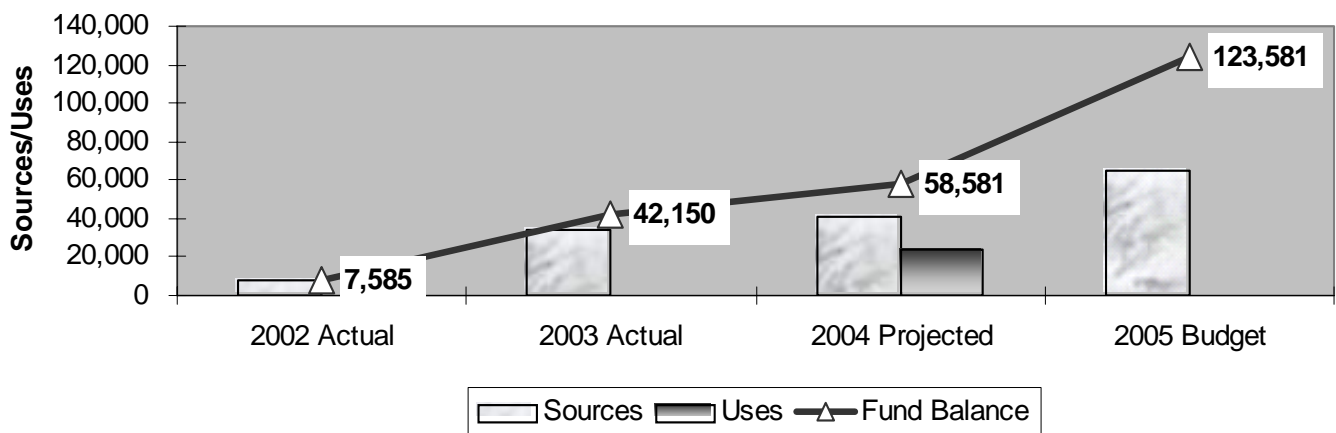


	← Actual Audited →			Projected	Budget
	2001	2002	2003	2004	Adopted 2005
BEGINNING FUND BALANCE	499,171	405,775	427,160	420,383	68,963
SOURCES					
Intergovernmental (Grants)					
Charges for Services					
Fees	115,660	119,633	99,421	114,845	45,000
Other (Fines, Rentals, Sale of Assets)					
Transfers In					
Total Sources	115,660	119,633	99,421	114,845	45,000
Uses					
Personnel (Compensation/Benefits)					
Operating	153,230				
Capital Outlay					
Capital Investment Program	55,826	98,248	106,198	231,745	
Transfers Out				234,520	45,000
Total Uses	209,056	98,248	106,198	466,265	45,000
Non-cash adjustments					
ENDING FUND BALANCES	405,775	427,160	420,383	68,963	68,963

CLERK & RECORDER TECHNOLOGY FUND

This 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.

Changes in Ending Fund Balance

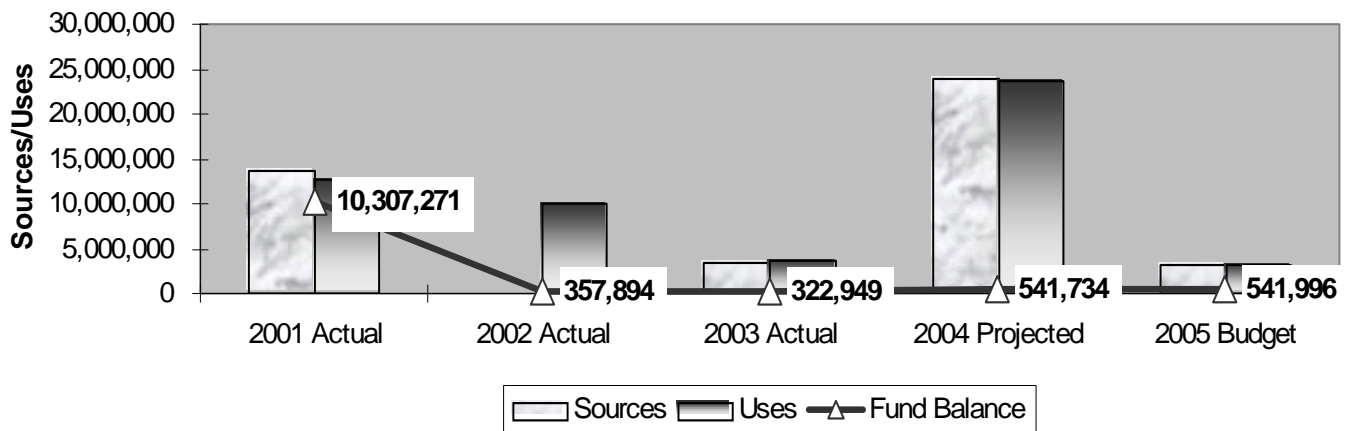


	Actual Audited			Projected	Budget Adopted
	2001	2002	2003	2004	2005
BEGINNING FUND BALANCE			7,585	42,150	58,581
SOURCES					
Intergovernmental (Grants)					
Charges for Services					
Fees		7,585	34,565	40,431	65,000
Other (Fines, Rentals, Sale of Assets)					
Transfers In					
Total Sources	0	7,585	34,565	40,431	65,000
Uses					
Personnel (Compensation/Benefits)					
Operating					
Capital Outlay				24,000	0
Capital Investment Program					
Transfers Out					
Total Uses	0	0	0	24,000	0
Non-cash adjustments					
ENDING FUND BALANCES	0	7,585	42,150	58,581	123,581

SALES TAX BOND FUND

The bonds were refinanced in 1998 and again in 2004 at a lower interest rate. By refinancing the bonds in 2004, the County will save over \$2.2 million over the next seven years. In the year 2002, the sales tax revenue was deposited directly to the Capital Expenditure Fund. This change better meets internal accounting procedures.

Changes in Ending Fund Balance

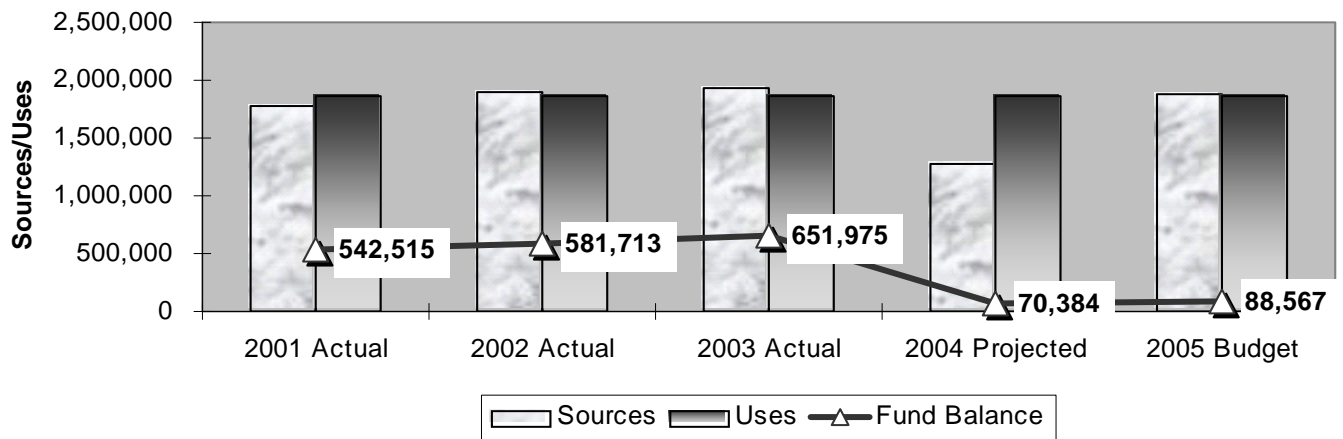


	Actual Audited			Projected	Budget Adopted
	2001	2002	2003	2004	2005
BEGINNING FUND BALANCE	9,437,899	10,307,271	357,894	322,949	541,734
SOURCES					
Sales & Use Tax	13,100,081				
Intergovernmental (Grants)					
Charges for Services					
Interest	462,269	36,568	23,894	83,050	
Other (Fines, Rentals, Sale of Assets)			906	20,243,958	
Transfers In			3,478,000	3,537,000	3,170,000
Total Sources	13,562,350	36,568	3,502,800	23,864,008	3,170,000
Uses					
Personnel (Compensation/Benefits)					
Operating				188,273	
Debt	3,537,395	3,535,945	3,537,745	23,456,950	3,169,738
Capital Outlay					
Transfers Out	9,155,583	6,450,000			
Total Uses	12,692,978	9,985,945	3,537,745	23,645,223	3,169,738
Non-cash adjustments					
ENDING FUND BALANCES	10,307,271	357,894	322,949	541,734	541,996

JAIL LEASE PURCHASE FUND

The fund accounts for property taxes pledged for 1990 Certificates of Participation (COPs) issued for jail construction. The initial certificates were issued for \$19,035,000. These certificates were partially advance refunded in December, 1995.

Changes in Ending Fund Balance

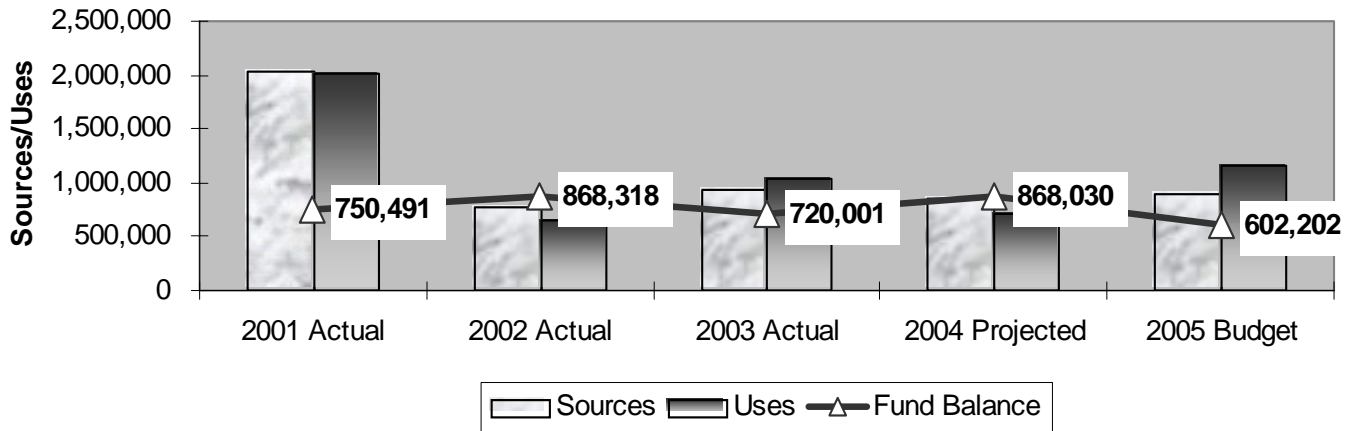


	Actual Audited			Projected	Budget Adopted 2005
	2001	2002	2003	2004	2005
BEGINNING FUND BALANCE	628,034	542,515	581,713	651,975	70,384
SOURCES					
Property Taxes	1,515,691	1,617,071	1,645,444	999,400	1,604,431
Specific Ownership	255,325	280,979	283,894	279,678	277,333
Intergovernmental (Grants)			62		
Charges for Services					
Interest	3,149	18	931		
Other (Fines, Rentals, Sale of Assets)					
Transfers In					
Total Sources	1,774,165	1,898,068	1,930,331	1,279,078	1,881,764
Uses					
Personnel (Compensation/Benefits)					
Operating	8,990	777	7,500	7,500	
Debt	1,850,694	1,858,093	1,852,569	1,853,169	1,863,581
Transfers Out					
Total Uses	1,859,684	1,858,870	1,860,069	1,860,669	1,863,581
Non-cash adjustments					
ENDING FUND BALANCES	542,515	581,713	651,975	70,384	88,567

INTERNAL SERVICES FUND

Internal Services Fund accounts for Mesa County's telephone, mail usage and purchases from inventory. This fund is reported on a Non-GAAP basis for budget purposes. Beginning in 2003, the final budget shows accounting and managing copiers as part of the IMD functions. Insurance premiums and worker's compensation were transferred to the Insurance Fund.

Changes in Ending Fund Balance

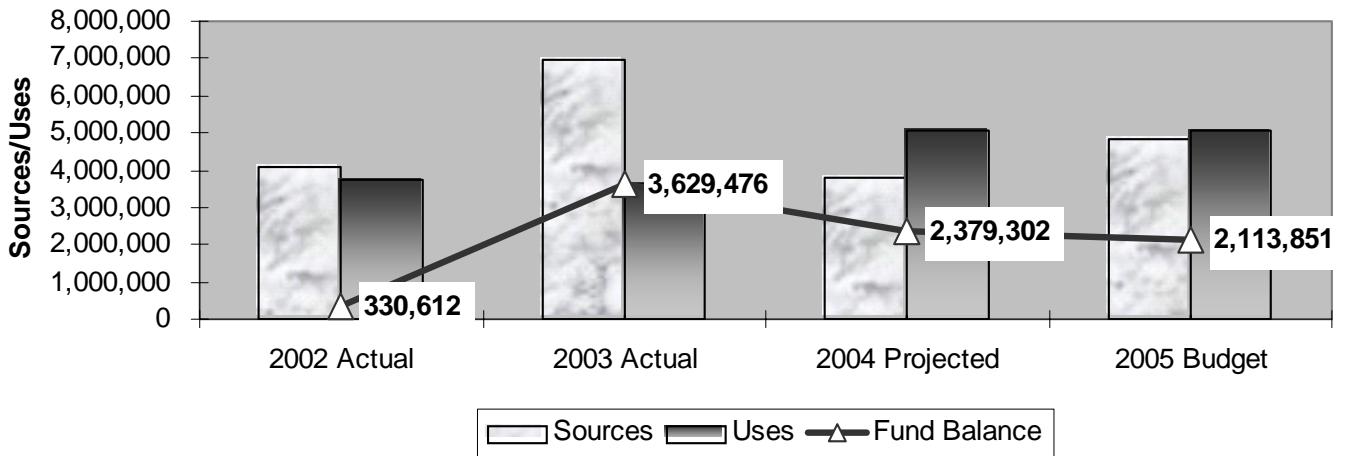


	Actual Audited			Projected	Budget
	2001	2002	2003	2004	Adopted 2005
BEGINNING FUND BALANCE	798,064	750,491	868,318	720,001	868,030
SOURCES					
Intergovernmental (Grants)		26,006			25,000
Charges for Services	2,026,415	744,318	944,028	852,132	866,869
Other (Fines, Rentals, Sale of Assets)					
Transfers In					
Total Sources	2,026,415	770,324	944,028	852,132	891,869
Uses					
Personnel (Compensation/Benefits)	731,031				31,400
Operating	1,252,418	611,056	851,971	625,657	736,297
Capital Outlay	22,604	44,575	10,095	78,446	90,000
Capital Investment Program					
Transfers Out			174,865		300,000
Total Uses	2,006,053	655,631	1,036,931	704,103	1,157,697
Non-cash adjustments	(67,935)	3,134	(55,414)		
ENDING FUND BALANCES	750,491	868,318	720,001	868,030	602,202

INSURANCE FUND

The Insurance Fund accounts for Mesa County's insurance premiums. Premiums are paid for in areas such as worker's compensation, dental, medical, errors and omissions, law enforcement. Auto, accidental death and dismemberment, long-term disability, life and general liability. This fund was established in 2002 and is reported on a Non-GAAP basis for budget purposes.

Changes in Ending Fund Balance

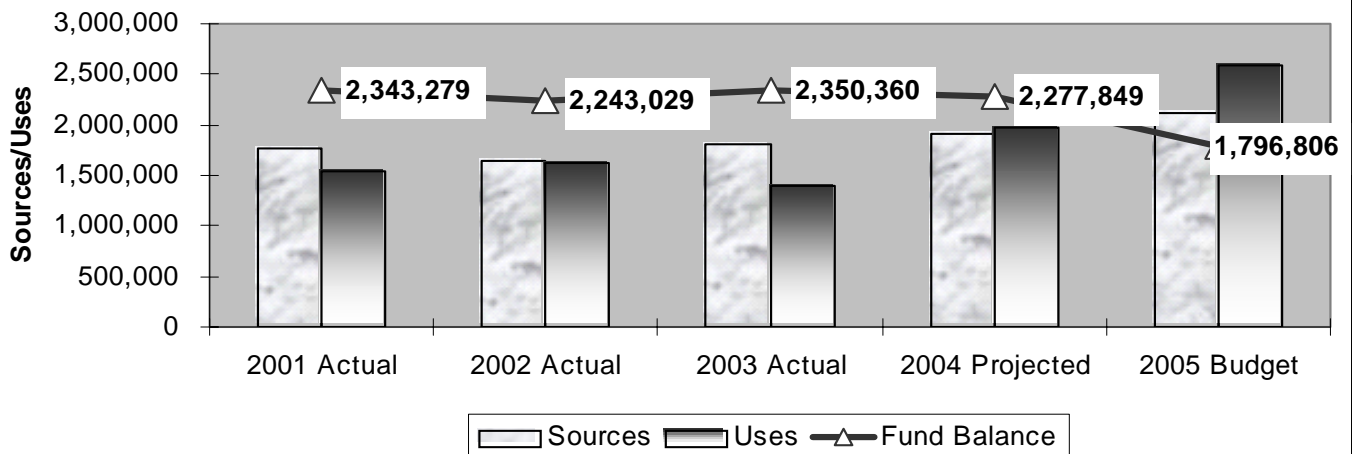


	Actual Audited			Projected	Budget Adopted
	2001	2002	2003	2004	2005
BEGINNING FUND BALANCE	0	0	330,612	3,629,476	2,379,302
SOURCES					
Intergovernmental (Grants)					
Charges for Services		3,856,563	3,715,533	3,769,899	4,809,090
Other (Fines, Rentals, Sale of Assets)		12,192	283,847	17,046	6,000
Transfers In		210,000	2,941,398	24,000	
Total Sources	0	4,078,755	6,940,778	3,810,945	4,815,090
Uses					
Personnel (Compensation/Benefits) & Insurance Premiums		3,134,383	2,726,898	3,002,234	4,158,646
Operating		572,458	915,016	1,058,885	721,895
Capital Outlay		40,302			
Transfers Out		1,000		1,000,000	200,000
Total Uses	0	3,748,143	3,641,914	5,061,119	5,080,541
Non-cash adjustments					
ENDING FUND BALANCES	0	330,612	3,629,476	2,379,302	2,113,851

FLEET MANAGEMENT FUND

The Fleet Management Fund accounts for the repair and maintenance costs for all the County's vehicles and equipment. This fund is reported on a Non-GAAP basis for budgeting purposes and expenses are charged to the various departments based on actual usage.

Changes in Ending Fund Balance

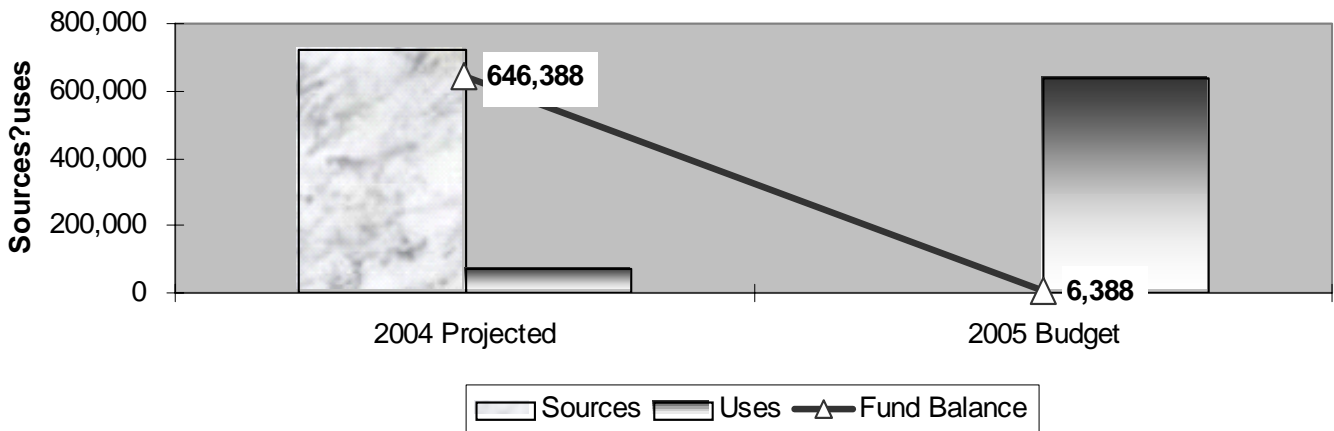


	Actual Audited			Projected	Budget Adopted 2005
	2001	2002	2003	2004	2005
BEGINNING FUND BALANCE	2,214,902	2,343,279	2,243,029	2,350,360	2,277,849
SOURCES					
Licenses & Permits		8,190		19,459	
Intergovernmental (Grants)				1,835,132	2,100,819
Charges for Services	1,668,574	1,631,462	1,809,576	19,345	
Other (Fines, Rentals, Sale of Assets)	19,223	(25,397)		35,000	
Transfers In	73,000	36,312			8,000
Total Sources	1,760,797	1,650,567	1,809,576	1,908,936	2,108,819
Uses					
Personnel (Compensation/Benefits)	553,054	589,253	627,041	658,393	655,619
Operating	782,858	702,733	768,134	879,703	938,047
Capital Outlay	208,775	338,252	6,141	405,351	996,196
Capital Investment Program					
Transfers Out		1,000		38,000	
Total Uses	1,544,687	1,631,238	1,401,316	1,981,447	2,589,862
Non-cash adjustments	(87,733)	(119,579)	(300,929)		
ENDING FUND BALANCES	2,343,279	2,243,029	2,350,360	2,277,849	1,796,806

RURAL COMMUNITY SERVICES

Rural Community Service Fund accounts for financial assistance, professional management and grant procurement assistance to Mesa County's component units. This fund is reported on a Non-GAAP basis for budgeting purposes and expenses are charged to the various component unit based on the actual services they receive.

Changes in Ending Fund Balance

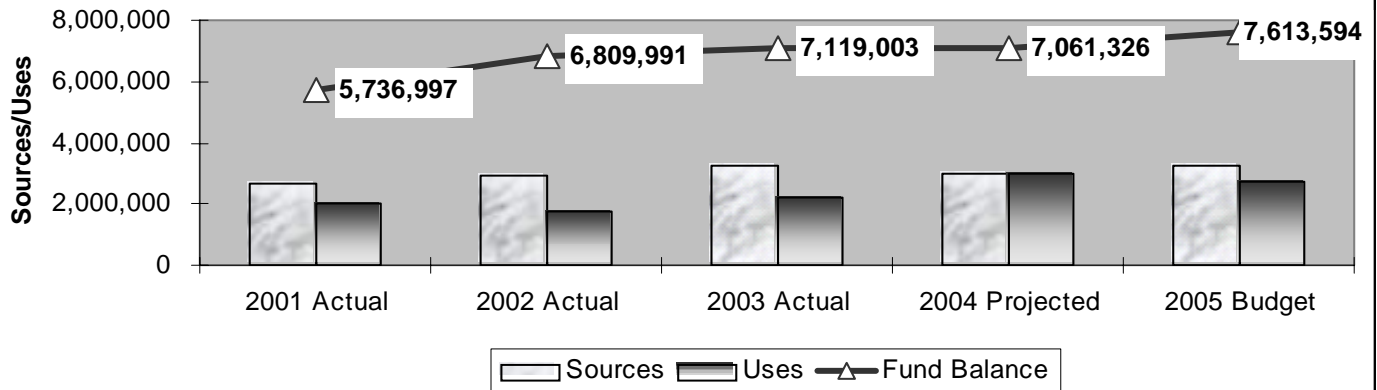


	Actual Audited			Projected	Budget Adopted
	2001	2002	2003	2004	2005
BEGINNING FUND BALANCE		0	0	0	646,388
SOURCES					
Intergovernmental (Grants)					
Charges for Services					
Fees					
Other (Fines, Rentals, Sale of Assets)					
Transfers In				720,002	
Total Sources	0	0	0	720,002	0
Uses					
Personnel (Compensation/Benefits)					
Operating				73,614	640,000
Capital Outlay					
Capital Investment Program					
Transfers Out					
Total Uses	0	0	0	73,614	640,000
Non-cash adjustments					
ENDING FUND BALANCES	0	0	0	646,388	6,388

SOLID WASTE MANAGEMENT

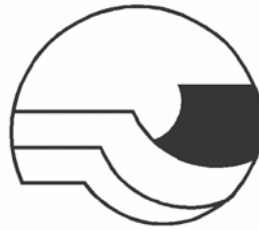
The Mesa County Solid waste Management is an enterprise fund that accounts for all the fees and expenses of Mesa County's solid waste management operations. Budget is reported on a Non-GAAP cash basis.

Changes in Ending Fund Balance



	← Actual Audited →			Projected	Budget Adopted 2005
	2,001	2,002	2,003		
BEGINNING FUND BALANCE	5,352,836	5,736,997	6,809,991	7,119,003	7,061,326
SOURCES					
Licenses & Permits					
Intergovernmental (Grants)		174			
Charges for Services	2,583,500	2,806,887	3,142,703	2,871,203	3,000,000
Interest	99,525	81,476	59,844	70,194	60,000
Fees					
Other (Fines, Rentals, Sale of Assets)	15,358	22,565	25,774	23,603	215,000
Transfers In					
Total Sources	2,698,383	2,911,102	3,228,321	2,965,000	3,275,000
Uses					
Personnel (Compensation/Benefits)	186,569	250,180	295,258	293,661	333,698
Operating	1,507,612	1,192,087	1,687,749	2,156,439	2,010,040
Capital Outlay	11,245		225	1,151	14,000
Capital Investment Program	302,368	288,335		252,497	364,994
Transfers Out			212,398	318,929	
Total Uses	2,007,794	1,730,602	2,195,630	3,022,677	2,722,732
Non-cash adjustments	(306,428)	(107,506)	(723,679)		
ENDING FUND BALANCES	5,736,997	6,809,991	7,119,003	7,061,326	7,613,594

MESA COUNTY



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