

**MESA COUNTY**  
**CAPITAL EXPENDITURES FUND**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**For the Year Ended December 31, 2006**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget -</u>
<b>REVENUES</b>				<u>Over</u>
				<u>(Under)</u>
Taxes	\$ 17,526,112	\$ 17,526,112	\$ 19,127,296	\$ 1,601,184
Intergovernmental	1,392,200	1,442,324	3,066,243	1,623,919
Charges for services	-	-	405	405
Miscellaneous	77,734	77,734	11,000	(66,734)
Sale of assets	80,000	80,000	-	(80,000)
Total revenues	<u>19,076,046</u>	<u>19,126,170</u>	<u>22,204,944</u>	<u>3,078,774</u>
<b>EXPENDITURES</b>				
Capital Outlay:				
General government	9,521,519	4,784,953	4,231,533	(553,420)
Public Safety	-	6,064,400	2,947,663	(3,116,737)
Public Works	-	10,360,732	8,213,564	(2,147,168)
Culture and Recreation	2,010,932	2,202,457	2,193,462	(8,995)
Total capital outlay	<u>11,532,451</u>	<u>23,412,542</u>	<u>17,586,222</u>	<u>(5,826,320)</u>
Total expenditures	<u>11,532,451</u>	<u>23,412,542</u>	<u>17,586,222</u>	<u>(5,826,320)</u>
Excess (deficiency) of revenues over expenditures	<u>7,543,595</u>	<u>(4,286,372)</u>	<u>4,618,722</u>	<u>8,905,094</u>
<b>OTHER FINANCING SOURCES (USES) AND SPECIAL ITEMS</b>				
Transfers In	1,734,500	1,953,846	1,844,700	(109,146)
Transfers Out	(10,541,376)	(2,970,000)	(2,970,000)	-
Total other financing sources (uses) and special items	<u>(8,806,876)</u>	<u>(1,016,154)</u>	<u>(1,125,300)</u>	<u>(109,146)</u>
<b>NET CHANGE IN FUND BALANCE</b>	(1,263,281)	(5,302,526)	3,493,422	8,795,948
Fund balances -- beginning	1,311,998	5,538,654	5,538,654	-
Fund balances -- ending	<u>\$ 48,717</u>	<u>\$ 236,128</u>	<u>\$ 9,032,076</u>	<u>\$ 8,795,948</u>

## **NON-MAJOR GOVERNMENTAL ACTIVITIES**

Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditures for a particular purpose.

*Health Fund* – accounts for activities and programs related to public health in Mesa County. Primary sources of funds are state grants, charges, fees and transfer from the General Fund.

*Commissary Fund* – accounts for revenues and expenditures for sales of personal items to inmates in the Mesa County Detention facility.

*Economic Development Fund* – accounts for revenues and expenditures related to economic development.

*Upper GV Pest Control* – accounts for the revenues and expenditures related to pest control activities in the local taxing district.

*Contingency* – accounts for the property tax revenue levied by the Board of County Commissioners to cover unforeseen expenditures.

*Septic System Elimination* – accounts for the revenues and expenditures collected and disbursed related to the development of local improvement districts to replace failing septic systems and establish permanent connections and transfers to the sewer collection system.

*Translator TV* – was created by referendum of Mesa County taxpayers in 1979 to provide enhanced television signals to residents of Mesa County. An annual property tax is levied to provide this service.

*Developmental Disabilities* – accounts for the revenues and expenditures related to programs for the developmentally disabled residents of Mesa County.

*Conservation Trust* – accounts for revenue received from the State of Colorado to be used for the acquisition, development and maintenance of new and existing parks and recreation sites within Mesa County. The funds are derived primarily from the Colorado State Lottery.

## NON-MAJOR GOVERNMENTAL ACTIVITIES

*Mesa County Fair Board* – accounts for the revenues and expenditures related to the annual County fair held at Mesa County Fairgrounds.

*Southwest Mesa County Rural Services*-accounts for the revenues and expenditures related to miscellaneous activities in the local taxing district.

*Clerk & Recorder Technology* – 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.

*TIF Fund* – accounts for the revenues and expenditures collected from Transportation Impact Fees for infrastructure maintenance.

*Developmental Impact* – accounts for the development fees received. Expenditures are designated for capital projects and parks.

*Mesa Community Club* – accounts for the revenues and expenditures related to the community club activities in that local taxing district.

# NON-MAJOR GOVERNMENTAL ACTIVITIES

## Debt Service Funds

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.

*Sales Tax Bond* – accounts for the 1% County sales tax that is committed to capital construction and is also pledged for payment of the County's sales tax revenue bonds.

*Jail Lease Purchase* – accounts for debt service payments on the County's 1990 and 1995 certificates of participation issued for jail construction.

**MESA COUNTY**  
**Combining Balance Sheet**  
**Nonmajor Funds**  
**December 31, 2006**  
**Special Revenue**

	HEALTH	COMMISSARY	ECONOMIC DEVELOPMENT	UPPER GRAND VALLEY PEST DISTRICT	CONTINGENCY	SEPTIC SYSTEM ELIMINATION PROGRAM	TV TRANSLATOR	DEVELOPMENTAL DISABILITIES	CONSERVATION TRUST
<b>ASSETS</b>									
Current assets:									
Cash, cash equivalents, Investments	\$ (54,836)	\$ 55,867	\$ 89,900	\$ 17,127	\$ -	\$ 3,850	\$ 29,455	\$ 21,301	\$ 497,982
Other Cash Items	50	-	-	-	-	-	-	-	-
Accounts receivables	500,435	-	-	-	-	-	-	-	-
Property Taxes Receivable	-	-	-	18,893	-	-	56,855	343,093	-
Inter-governmental	456,085	-	-	-	-	-	-	-	-
Pre-paid items	42,710	-	-	-	-	-	-	-	-
Commodity foods inventory	85,264	-	-	-	-	-	-	-	-
Total Current assets:	1,029,708	55,867	89,900	36,020	-	3,850	86,310	364,394	497,982
Total assets	1,029,708	55,867	89,900	36,020	-	3,850	86,310	364,394	497,982
<b>LIABILITIES AND FUND BALANCES</b>									
Current liabilities:									
Accounts payable	98,960	37,082	17,000	18	-	-	3,360	-	70,303
Accrued wages	422,857	-	-	-	-	-	-	-	-
Due to federal government	85,264	-	-	-	-	-	-	-	-
Deferred revenue	4,500	-	-	18,893	-	-	56,855	343,093	-
Deposits	5,225	-	-	-	-	-	-	-	-
Total Current liabilities:	616,806	37,082	17,000	18,911	-	-	60,215	343,093	70,303
Total liabilities	616,806	37,082	17,000	18,911	-	-	60,215	343,093	70,303
<b>FUND BALANCES:</b>									
Reserved for:									
Debt Service	-	-	-	-	-	-	-	-	-
Prepaid Items	42,710	-	-	-	-	-	-	-	-
Reserve for encumbrances	15,428	-	-	-	-	-	-	-	-
Unreserved, reported in:									
Special Revenue	354,764	18,785	72,900	17,109	-	3,850	26,095	21,301	427,679
Total fund balances	412,902	18,785	72,900	17,109	-	3,850	26,095	21,301	427,679
Total liabilities and fund balances	\$ 1,029,708	\$ 55,867	\$ 89,900	\$ 36,020	\$ -	\$ 3,850	\$ 86,310	\$ 364,394	\$ 497,982

**MESA COUNTY**  
**Combining Balance Sheet**  
**Nonmajor Funds**  
**December 31, 2006**

*Special Revenue*

*Debt Service*

	FAIR BOARD	SW MESA COUNTY PUBLIC IMPROVEMENT DISTRICT	CLERK & RECORDER TECHNOLOGY	TRANSPORTATION IMPACT	DEVELOPMENT IMPACT	MESA COMMUNITY CENTER	SALES TAX BONDS	JAIL LEASE PURCHASE	TOTAL NON- MAJOR FUNDS
<b>ASSETS</b>									
Current assets:									
Cash, cash equivalents, Investments	\$ 45,949	\$ 1,862	\$ 80,381	\$ 740,337	\$ 47,402	\$ 53,353	\$ 347,399	\$ 91,367	\$ 2,068,696
Other Cash Items	25	-	-	-	-	-	-	7,236	7,311
Accounts receivables	-	-	-	1,539	-	-	-	-	501,974
Property Taxes Receivable	-	7,140	-	-	-	22,627	-	1,594,565	2,043,173
Inter-governmental	-	-	-	-	-	-	-	-	456,085
Pre-paid items	-	-	32,000	-	-	-	-	-	74,710
Commodity foods inventory	-	-	-	-	-	-	-	-	85,264
Total Current assets:	45,974	9,002	112,381	741,876	47,402	75,980	347,399	1,693,168	5,237,213
Total assets	45,974	9,002	112,381	741,876	47,402	75,980	347,399	1,693,168	5,237,213
<b>LIABILITIES AND FUND BALANCES</b>									
Current liabilities:									
Accounts payable	-	9	-	-	4,083	1,649	-	-	232,464
Accrued wages	-	-	-	-	-	-	-	-	422,857
Due to federal government	-	-	-	-	-	-	-	-	85,264
Deferred revenue	-	7,140	-	-	-	22,627	-	1,594,565	2,047,673
Deposits	-	-	-	-	-	-	-	-	5,225
Total Current liabilities:	-	7,149	-	-	4,083	24,276	-	1,594,565	2,793,483
Total liabilities	-	7,149	-	-	4,083	24,276	-	1,594,565	2,793,483
<b>FUND BALANCES:</b>									
Reserved for:									
Debt Service	-	-	-	-	-	-	347,399	98,603	446,002
Prepaid Items	-	-	32,000	-	-	-	-	-	74,710
Reserve for encumbrances	-	-	-	-	14,324	-	-	-	29,752
Unreserved, reported in:									
Special Revenue	45,974	1,853	80,381	741,876	28,995	51,704	-	-	1,893,266
Total fund balances	45,974	1,853	112,381	741,876	43,319	51,704	347,399	98,603	2,443,730
Total liabilities and fund balances	\$ 45,974	\$ 9,002	\$ 112,381	\$ 741,876	\$ 47,402	\$ 75,980	\$ 347,399	\$ 1,693,168	\$ 5,237,213

**MESA COUNTY**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Nonmajor Funds**  
**For the Year Ended December 31, 2006**  
*Special Revenue*

	HEALTH	COMMISSARY	ECONOMIC DEVELOPMENT	UPPER GRAND VALLEY PEST DISTRICT	CONTINGENCY	SEPTIC SYSTEM ELIMINATION PROGRAM	TV TRANSLATOR	DEVELOPMENTAL DISABILITIES	CONSERVATION TRUST
<b>REVENUES</b>									
Taxes	\$ -	\$ -	\$ -	\$ 21,670	\$ 108,403	\$ -	\$ 92,223	\$ 329,316	\$ -
Licenses and Permits	235,858	-	-	-	-	-	-	-	-
Intergovernmental	3,883,997	-	-	-	6	-	1,205	18	735,678
Charges for services	894,350	203,718	-	-	-	-	-	-	-
Fee accounts	-	-	-	-	-	-	-	-	-
Miscellaneous	123,553	-	-	-	-	-	300	-	-
Investment earnings	-	-	-	-	-	-	-	-	33,374
<b>Total revenues</b>	<b>5,137,758</b>	<b>203,718</b>	<b>-</b>	<b>21,670</b>	<b>108,409</b>	<b>-</b>	<b>93,728</b>	<b>329,334</b>	<b>769,052</b>
<b>EXPENDITURES</b>									
Current:									
General government	-	-	276,100	-	250	-	-	-	172,631
Public Safety	-	216,035	-	22,703	-	-	-	-	-
Public works	-	-	-	-	-	12,930	86,571	-	-
Public health and welfare	6,999,210	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-
Human services	-	-	-	-	-	-	-	320,806	-
Culture and recreation	-	-	-	-	-	-	-	-	260,158
Debt Service:									
Principal Retirement	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
<b>Total expenditures</b>	<b>6,999,210</b>	<b>216,035</b>	<b>276,100</b>	<b>22,703</b>	<b>250</b>	<b>12,930</b>	<b>86,571</b>	<b>320,806</b>	<b>432,789</b>
Excess (deficiency) of revenues over expenditures	(1,861,452)	(12,317)	(276,100)	(1,033)	108,159	(12,930)	7,157	8,528	336,263
<b>OTHER FINANCING SOURCES (USES)</b>									
Transfers Out	-	-	-	-	(2,154,836)	-	-	-	(488,825)
Transfers In	1,840,207	-	349,000	-	-	-	-	-	-
<b>Total other financing sources and uses</b>	<b>1,840,207</b>	<b>-</b>	<b>349,000</b>	<b>-</b>	<b>(2,154,836)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(488,825)</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(21,245)</b>	<b>(12,317)</b>	<b>72,900</b>	<b>(1,033)</b>	<b>(2,046,677)</b>	<b>(12,930)</b>	<b>7,157</b>	<b>8,528</b>	<b>(152,562)</b>
Fund balances -- beginning	434,147	31,102	-	18,142	2,046,677	16,780	18,938	12,773	580,241
Fund balances -- ending	\$ 412,902	\$ 18,785	\$ 72,900	\$ 17,109	\$ -	\$ 3,850	\$ 26,095	\$ 21,301	\$ 427,679

**MESA COUNTY**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Nonmajor Funds**  
**For the Year Ended December 31, 2006**

	<i>Special Revenue</i>					<i>Debt Service</i>			TOTAL NON- MAJOR FUNDS
	FAIR BOARD	SW MESA COUNTY PUBLIC IMPROVEMENT DISTRICT	CLERK & RECORDER TECHNOLOGY	TRANSPORTATION IMPACT	DEVELOPMENT IMPACT	MESA COMMUNITY CENTER	SALES TAX BOND	JAIL LEASE PURCHASE	
<b>REVENUES</b>									
Taxes	\$ -	\$ 1,463	\$ -	\$ -	\$ -	\$ 25,205	\$ -	\$ 1,831,655	\$ 2,409,935
Licenses and Permits	-	-	-	-	-	-	-	-	235,858
Intergovernmental	-	-	-	-	-	-	101	-	4,621,005
Charges for services	32,304	-	-	725,077	35,850	-	-	-	1,891,299
Fee accounts	-	-	63,570	-	-	-	-	-	63,570
Miscellaneous	3,822	-	-	-	-	-	-	-	127,675
Investment earnings	-	-	-	17,797	-	-	112,508	7,807	171,486
<b>Total revenues</b>	<b>36,126</b>	<b>1,463</b>	<b>63,570</b>	<b>742,874</b>	<b>35,850</b>	<b>25,205</b>	<b>112,508</b>	<b>1,839,563</b>	<b>9,520,828</b>
<b>EXPENDITURES</b>									
Current:									
General government	-	29	-	-	-	16,044	-	-	465,054
Public Safety	-	-	-	-	-	-	-	-	238,738
Public works	-	-	-	9,872	-	-	-	-	109,373
Public health and welfare	-	-	-	-	-	-	-	-	6,999,210
Miscellaneous	-	-	-	-	-	-	200	3,180	3,380
Human services	-	-	-	-	-	-	-	-	320,806
Culture and recreation	105,979	-	-	-	76,920	-	-	-	443,057
Debt Service:									
Principal Retirement	-	-	-	-	-	-	2,500,000	1,615,000	4,115,000
Interest	-	-	-	-	-	-	669,438	243,750	913,188
<b>Total expenditures</b>	<b>105,979</b>	<b>29</b>	<b>-</b>	<b>9,872</b>	<b>76,920</b>	<b>16,044</b>	<b>3,169,638</b>	<b>1,861,930</b>	<b>13,607,806</b>
Excess (deficiency) of revenues over expenditures	(69,853)	1,434	63,570	733,002	(41,070)	9,161	(3,057,130)	(22,367)	(4,086,978)
<b>OTHER FINANCING SOURCES (USES)</b>									
Transfers Out	-	-	(96,375)	-	(85,000)	-	-	-	(2,825,036)
Transfers In	80,000	-	-	-	-	-	2,970,000	-	5,239,207
<b>Total other financing sources and uses</b>	<b>80,000</b>	<b>-</b>	<b>(96,375)</b>	<b>-</b>	<b>(85,000)</b>	<b>-</b>	<b>2,970,000</b>	<b>-</b>	<b>2,414,171</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>10,147</b>	<b>1,434</b>	<b>(32,805)</b>	<b>733,002</b>	<b>(126,070)</b>	<b>9,161</b>	<b>(87,130)</b>	<b>(22,367)</b>	<b>(1,672,807)</b>
Fund balances -- beginning	35,827	419	145,186	8,874	169,389	42,543	434,529	120,970	4,116,537
<b>Fund balances -- ending</b>	<b>\$ 45,974</b>	<b>\$ 1,853</b>	<b>\$ 112,381</b>	<b>\$ 741,876</b>	<b>\$ 43,319</b>	<b>\$ 51,704</b>	<b>\$ 347,399</b>	<b>\$ 98,603</b>	<b>\$ 2,443,730</b>

**MESA COUNTY  
HEALTH FUND**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**For the Year Ended December 31, 2006**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget - Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Licenses and Permits	\$ 253,600	\$ 253,600	\$ 235,858	\$ (17,742)
Intergovernmental	3,347,132	3,907,230	3,883,997	(23,233)
Charges for services	730,200	730,200	894,350	164,150
Miscellaneous	75,100	95,100	123,553	28,453
Total revenues	<u>4,406,032</u>	<u>4,986,130</u>	<u>5,137,758</u>	<u>151,628</u>
<b>EXPENDITURES</b>				
Current:				
Public health and welfare	6,428,190	7,021,806	6,999,210	(22,596)
Total current:	<u>6,428,190</u>	<u>7,021,806</u>	<u>6,999,210</u>	<u>(22,596)</u>
Total expenditures	<u>6,428,190</u>	<u>7,021,806</u>	<u>6,999,210</u>	<u>(22,596)</u>
Excess (deficiency) of revenues over expenditures	<u>(2,022,158)</u>	<u>(2,035,676)</u>	<u>(1,861,452)</u>	<u>174,224</u>
<b>OTHER FINANCING SOURCES (USES) AND SPECIAL ITEMS</b>				
Transfers In	1,840,207	1,840,207	1,840,207	-
Total other financing sources (uses) and special items	<u>1,840,207</u>	<u>1,840,207</u>	<u>1,840,207</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	(181,951)	(195,469)	(21,245)	174,224
Fund balances -- beginning	301,130	434,147	434,147	-
Fund balances -- ending	<u>\$ 119,179</u>	<u>\$ 238,678</u>	<u>\$ 412,902</u>	<u>\$ 174,224</u>

**MESA COUNTY  
COMMISSARY FUND**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**For the Year Ended December 31, 2006**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget - Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Charges for services	\$ 222,000	\$ 222,000	\$ 203,718	\$ (18,282)
Total revenues	<u>222,000</u>	<u>222,000</u>	<u>203,718</u>	<u>(18,282)</u>
<b>EXPENDITURES</b>				
Current:				
Public Safety	<u>183,248</u>	<u>222,000</u>	<u>216,035</u>	<u>(5,965)</u>
Total current:	<u>183,248</u>	<u>222,000</u>	<u>216,035</u>	<u>(5,965)</u>
Total expenditures	<u>183,248</u>	<u>222,000</u>	<u>216,035</u>	<u>(5,965)</u>
Excess (deficiency) of revenues over expenditures	<u>38,752</u>	<u>-</u>	<u>(12,317)</u>	<u>(12,317)</u>
NET CHANGE IN FUND BALANCE	38,752	-	(12,317)	(12,317)
Fund balances -- beginning	<u>12,174</u>	<u>31,102</u>	<u>31,102</u>	<u>-</u>
Fund balances -- ending	<u>\$ 50,926</u>	<u>\$ 31,102</u>	<u>\$ 18,785</u>	<u>\$ (12,317)</u>

**MESA COUNTY**  
**ECONOMIC DEVELOPMENT FUND**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**For the Year Ended December 31, 2006**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget -</u>
				<u>Over</u>
				<u>(Under)</u>
<b>EXPENDITURES</b>				
Current:				
General government	\$ 349,000	\$ 349,000	\$ 276,100	\$ (72,900)
Total current:	<u>349,000</u>	<u>349,000</u>	<u>276,100</u>	<u>(72,900)</u>
Total expenditures	<u>349,000</u>	<u>349,000</u>	<u>276,100</u>	<u>(72,900)</u>
Excess (deficiency) of revenues over expenditures	<u>(349,000)</u>	<u>(349,000)</u>	<u>(276,100)</u>	<u>72,900</u>
<b>OTHER FINANCING SOURCES (USES) AND SPECIAL ITEMS</b>				
Transfers In	<u>349,000</u>	<u>349,000</u>	<u>349,000</u>	<u>-</u>
Total other financing sources (uses) and special items	<u>349,000</u>	<u>349,000</u>	<u>349,000</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	-	72,900	72,900
Fund balances -- beginning	-	-	-	-
Fund balances -- ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 72,900</u>	<u>\$ 72,900</u>

**MESA COUNTY**  
**UPPER GRAND VALLEY PEST DISTRICT**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**For the Year Ended December 31, 2006**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget - Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Taxes	\$ 21,346	\$ 21,346	\$ 21,670	\$ 324
Total revenues	<u>21,346</u>	<u>21,346</u>	<u>21,670</u>	<u>324</u>
<b>EXPENDITURES</b>				
Current:				
Public Safety	<u>22,938</u>	<u>22,938</u>	<u>22,703</u>	<u>(235)</u>
Total current:	<u>22,938</u>	<u>22,938</u>	<u>22,703</u>	<u>(235)</u>
Total expenditures	<u>22,938</u>	<u>22,938</u>	<u>22,703</u>	<u>(235)</u>
Excess (deficiency) of revenues over expenditures	<u>(1,592)</u>	<u>(1,592)</u>	<u>(1,033)</u>	<u>559</u>
NET CHANGE IN FUND BALANCE	(1,592)	(1,592)	(1,033)	559
Fund balances -- beginning	<u>20,845</u>	<u>18,142</u>	<u>18,142</u>	<u>-</u>
Fund balances -- ending	<u>\$ 19,253</u>	<u>\$ 16,550</u>	<u>\$ 17,109</u>	<u>\$ 559</u>

**MESA COUNTY  
CONTINGENCY FUND**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**For the Year Ended December 31, 2006**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget - Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Taxes	\$ 100,855	\$ 100,855	\$ 108,403	\$ 7,548
Intergovernmental	-	-	6	6
Total revenues	<u>100,855</u>	<u>100,855</u>	<u>108,409</u>	<u>7,554</u>
<b>EXPENDITURES</b>				
Current:				
General government	250	250	250	-
Total current:	<u>250</u>	<u>250</u>	<u>250</u>	<u>-</u>
Total expenditures	<u>250</u>	<u>250</u>	<u>250</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>100,605</u>	<u>100,605</u>	<u>108,159</u>	<u>7,554</u>
<b>OTHER FINANCING SOURCES (USES) AND SPECIAL ITEMS</b>				
Transfers Out	-	-	(2,154,836)	2,154,836
Total other financing sources (uses) and special items	<u>-</u>	<u>-</u>	<u>(2,154,836)</u>	<u>2,154,836</u>
NET CHANGE IN FUND BALANCE	100,605	100,605	(2,046,677)	(2,147,282)
Fund balances -- beginning	2,046,677	2,046,677	2,046,677	-
Fund balances -- ending	<u>\$ 2,147,282</u>	<u>\$ 2,147,282</u>	<u>\$ -</u>	<u>\$ (2,147,282)</u>

**MESA COUNTY**  
**SEPTIC SYSTEM ELIMINATION PROGRAM**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**For the Year Ended December 31, 2006**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget - Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b>EXPENDITURES</b>				
Current:				
Public works	\$ 15,000	\$ 15,000	\$ 12,930	\$ (2,070)
Total current:	<u>15,000</u>	<u>15,000</u>	<u>12,930</u>	<u>(2,070)</u>
Total expenditures	<u>15,000</u>	<u>15,000</u>	<u>12,930</u>	<u>(2,070)</u>
Excess (deficiency) of revenues over expenditures	<u>(15,000)</u>	<u>(15,000)</u>	<u>(12,930)</u>	<u>2,070</u>
NET CHANGE IN FUND BALANCE	(15,000)	(15,000)	(12,930)	2,070
Fund balances -- beginning	<u>15,874</u>	<u>16,780</u>	<u>16,780</u>	<u>-</u>
Fund balances -- ending	<u>\$ 874</u>	<u>\$ 1,780</u>	<u>\$ 3,850</u>	<u>\$ 2,070</u>

**MESA COUNTY**  
**TV TRANSLATOR FUND**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**For the Year Ended December 31, 2006**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<b>Variance with</b>
	<u>Original</u>	<u>Final</u>		<b>Final Budget -</b>
				<b>Over</b>
				<b>(Under)</b>
<b>REVENUES</b>				
Taxes	\$ 90,613	\$ 90,613	\$ 92,223	\$ 1,610
Intergovernmental	-	-	1,205	1,205
Miscellaneous	-	-	300	300
Total revenues	<u>90,613</u>	<u>90,613</u>	<u>93,728</u>	<u>3,115</u>
<b>EXPENDITURES</b>				
Current:				
Public works	93,885	93,885	86,571	(7,314)
Total current:	<u>93,885</u>	<u>93,885</u>	<u>86,571</u>	<u>(7,314)</u>
Total expenditures	<u>93,885</u>	<u>93,885</u>	<u>86,571</u>	<u>(7,314)</u>
Excess (deficiency) of revenues over expenditures	<u>(3,272)</u>	<u>(3,272)</u>	<u>7,157</u>	<u>10,429</u>
NET CHANGE IN FUND BALANCE	(3,272)	(3,272)	7,157	10,429
Fund balances -- beginning	16,364	18,938	18,938	-
Fund balances -- ending	<u>\$ 13,092</u>	<u>\$ 15,666</u>	<u>\$ 26,095</u>	<u>\$ 10,429</u>

**MESA COUNTY**  
**DEVELOPMENTAL DISABILITIES FUND**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**For the Year Ended December 31, 2006**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget - Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Taxes	\$ 320,742	\$ 320,742	\$ 329,316	\$ 8,574
Intergovernmental	-	-	18	18
Total revenues	<u>320,742</u>	<u>320,742</u>	<u>329,334</u>	<u>8,592</u>
<b>EXPENDITURES</b>				
Current:				
Human services	321,250	321,250	320,806	(444)
Total current:	<u>321,250</u>	<u>321,250</u>	<u>320,806</u>	<u>(444)</u>
Total expenditures	<u>321,250</u>	<u>321,250</u>	<u>320,806</u>	<u>(444)</u>
Excess (deficiency) of revenues over expenditures	<u>(508)</u>	<u>(508)</u>	<u>8,528</u>	<u>9,036</u>
NET CHANGE IN FUND BALANCE	(508)	(508)	8,528	9,036
Fund balances -- beginning	12,738	12,773	12,773	-
Fund balances -- ending	<u>\$ 12,230</u>	<u>\$ 12,265</u>	<u>\$ 21,301</u>	<u>\$ 9,036</u>

**MESA COUNTY**  
**CONSERVATION TRUST FUND**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**For the Year Ended December 31, 2006**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget - Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Intergovernmental	\$ 587,688	\$ 587,688	\$ 735,678	\$ 147,990
Investment earnings	-	-	33,374	33,374
Total revenues	<u>587,688</u>	<u>587,688</u>	<u>769,052</u>	<u>181,364</u>
<b>EXPENDITURES</b>				
Current:				
Culture and recreation	251,720	251,720	260,158	8,438
General Government	178,440	178,440	172,631	(5,809)
Total current:	<u>430,160</u>	<u>430,160</u>	<u>432,789</u>	<u>2,629</u>
Total expenditures	<u>430,160</u>	<u>430,160</u>	<u>432,789</u>	<u>2,629</u>
Excess (deficiency) of revenues over expenditures	<u>157,528</u>	<u>157,528</u>	<u>336,263</u>	<u>178,735</u>
<b>OTHER FINANCING SOURCES (USES) AND SPECIAL ITEMS</b>				
Transfers Out	<u>(300,000)</u>	<u>(491,525)</u>	<u>(488,825)</u>	<u>(2,700)</u>
Total other financing sources (uses) and special items	<u>(300,000)</u>	<u>(491,525)</u>	<u>(488,825)</u>	<u>(2,700)</u>
NET CHANGE IN FUND BALANCE	(142,472)	(333,997)	(152,562)	181,435
Fund balances -- beginning	<u>199,898</u>	<u>580,241</u>	<u>580,241</u>	<u>-</u>
Fund balances -- ending	<u>\$ 57,426</u>	<u>\$ 246,244</u>	<u>\$ 427,679</u>	<u>\$ 181,435</u>

**MESA COUNTY  
FAIR BOARD FUND**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**For the Year Ended December 31, 2006**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget - Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Charges for services	\$ 49,200	\$ 49,200	\$ 32,304	\$ (16,896)
Miscellaneous	-	-	3,822	3,822
Total revenues	<u>49,200</u>	<u>49,200</u>	<u>36,126</u>	<u>(13,074)</u>
<b>EXPENDITURES</b>				
Current:				
Culture and recreation	128,175	128,175	105,979	(22,196)
Total current:	<u>128,175</u>	<u>128,175</u>	<u>105,979</u>	<u>(22,196)</u>
Total expenditures	<u>128,175</u>	<u>128,175</u>	<u>105,979</u>	<u>(22,196)</u>
Excess (deficiency) of revenues over expenditures	<u>(78,975)</u>	<u>(78,975)</u>	<u>(69,853)</u>	<u>9,122</u>
<b>OTHER FINANCING SOURCES (USES) AND SPECIAL ITEMS</b>				
Transfers In	<u>80,000</u>	<u>80,000</u>	<u>80,000</u>	<u>-</u>
Total other financing sources (uses) and special items	<u>80,000</u>	<u>80,000</u>	<u>80,000</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	1,025	1,025	10,147	9,122
Fund balances -- beginning	<u>34,028</u>	<u>35,827</u>	<u>35,827</u>	<u>-</u>
Fund balances -- ending	<u>\$ 35,053</u>	<u>\$ 36,852</u>	<u>\$ 45,974</u>	<u>\$ 9,122</u>

**MESA COUNTY**  
**SOUTHWEST MESA COUNTY RURAL SERVICES PUBLIC IMPROVEMENT DISTRICT FUND**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**For the Year Ended December 31, 2006**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget - Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Taxes	\$ 1,251	\$ 1,251	\$ 1,463	\$ 212
Total revenues	<u>1,251</u>	<u>1,251</u>	<u>1,463</u>	<u>212</u>
<b>EXPENDITURE</b>				
Current:				
General government	1,251	1,251	29	(1,222)
Total current:	<u>1,251</u>	<u>1,251</u>	<u>29</u>	<u>(1,222)</u>
Total expenditures	<u>1,251</u>	<u>1,251</u>	<u>29</u>	<u>(1,222)</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>1,434</u>	<u>1,434</u>
NET CHANGE IN FUND BALANCE	-	-	1,434	1,434
Fund balances -- beginning	-	419	419	-
Fund balances -- ending	<u>\$ -</u>	<u>\$ 419</u>	<u>\$ 1,853</u>	<u>\$ 1,434</u>

**MESA COUNTY**  
**CLERK & RECORDER TECHNOLOGY FUND**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**For the Year Ended December 31, 2006**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget - Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Fee accounts	\$ 60,000	\$ 60,000	\$ 63,570	\$ 3,570
Total revenues	<u>60,000</u>	<u>60,000</u>	<u>63,570</u>	<u>3,570</u>
Excess (deficiency) of revenues over expenditures	<u>60,000</u>	<u>60,000</u>	<u>63,570</u>	<u>3,570</u>
<b>OTHER FINANCING SOURCES (USES) AND SPECIAL ITEMS</b>				
Transfers Out	(175,000)	(202,821)	(96,375)	(106,446)
Total other financing sources (uses) and special items	<u>(175,000)</u>	<u>(202,821)</u>	<u>(96,375)</u>	<u>(106,446)</u>
NET CHANGE IN FUND BALANCE	(115,000)	(142,821)	(32,805)	110,016
Fund balances -- beginning	144,635	145,186	145,186	-
Fund balances -- ending	<u>\$ 29,635</u>	<u>\$ 2,365</u>	<u>\$ 112,381</u>	<u>\$ 110,016</u>

**MESA COUNTY  
TRANSPORTATION IMPACT FUND  
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2006**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget - Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Charges for services	\$ 705,000	\$ 705,000	\$ 725,077	\$ 20,077
Investment earnings	-	-	17,797	17,797
Total revenues	<u>705,000</u>	<u>705,000</u>	<u>742,874</u>	<u>37,874</u>
<b>EXPENDITURES</b>				
Current:				
Public works	704,605	704,605	9,872	(694,733)
Total current:	<u>704,605</u>	<u>704,605</u>	<u>9,872</u>	<u>(694,733)</u>
Total expenditures	<u>704,605</u>	<u>704,605</u>	<u>9,872</u>	<u>(694,733)</u>
Excess (deficiency) of revenues over expenditures	<u>395</u>	<u>395</u>	<u>733,002</u>	<u>732,607</u>
NET CHANGE IN FUND BALANCE	395	395	733,002	732,607
Fund balances -- beginning	4,638	8,874	8,874	-
Fund balances -- ending	<u>\$ 5,033</u>	<u>\$ 9,269</u>	<u>\$ 741,876</u>	<u>\$ 732,607</u>

**MESA COUNTY  
DEVELOPMENT IMPACT FUND  
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2006**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget - Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Charges for service	\$ 38,005	\$ 38,005	\$ 35,850	\$ (2,155)
Total revenues	<u>38,005</u>	<u>38,005</u>	<u>35,850</u>	<u>(2,155)</u>
<b>EXPENDITURES</b>				
Current:				
Culture and recreation	79,930	101,430	76,920	(24,510)
Total current:	<u>79,930</u>	<u>101,430</u>	<u>76,920</u>	<u>(24,510)</u>
Total expenditures	<u>79,930</u>	<u>101,430</u>	<u>76,920</u>	<u>(24,510)</u>
Excess (deficiency) of revenues over expenditures	<u>(41,925)</u>	<u>(63,425)</u>	<u>(41,070)</u>	<u>22,355</u>
<b>OTHER FINANCING SOURCES (USES) AND SPECIAL ITEMS</b>				
Transfers Out	<u>(85,000)</u>	<u>(85,000)</u>	<u>(85,000)</u>	<u>-</u>
Total other financing sources (uses) and special items	<u>(85,000)</u>	<u>(85,000)</u>	<u>(85,000)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	(126,925)	(148,425)	(126,070)	22,355
Fund balances -- beginning	<u>153,328</u>	<u>169,389</u>	<u>169,389</u>	<u>-</u>
Fund balances -- ending	<u>\$ 26,403</u>	<u>\$ 20,964</u>	<u>\$ 43,319</u>	<u>\$ 22,355</u>

**MESA COUNTY**  
**MESA COMMUNITY CENTER PUBLIC IMPROVEMENT DISTRICT**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**For the Year Ended December 31, 2006**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget - Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Taxes	\$ 24,188	\$ 24,188	\$ 25,205	\$ 1,017
Total revenues	<u>24,188</u>	<u>24,188</u>	<u>25,205</u>	<u>1,017</u>
<b>EXPENDITURES</b>				
Current:				
General government	18,445	18,445	16,044	(2,401)
Total current:	<u>18,445</u>	<u>18,445</u>	<u>16,044</u>	<u>(2,401)</u>
Total expenditures	<u>18,445</u>	<u>18,445</u>	<u>16,044</u>	<u>(2,401)</u>
Excess (deficiency) of revenues over expenditures	<u>5,743</u>	<u>5,743</u>	<u>9,161</u>	<u>3,418</u>
 NET CHANGE IN FUND BALANCE	 5,743	 5,743	 9,161	 3,418
Fund balances -- beginning	43,625	43,625	42,543	(1,082)
Fund balances -- ending	<u>\$ 49,368</u>	<u>\$ 49,368</u>	<u>\$ 51,704</u>	<u>\$ 2,336</u>

**MESA COUNTY**  
**SALES TAX BONDS FUND**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**For the Year Ended December 31, 2006**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget - Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Investment earnings	\$ -	\$ -	\$ 112,508	\$ 112,508
Total revenues	<u>-</u>	<u>-</u>	<u>112,508</u>	<u>112,508</u>
<b>EXPENDITURES</b>				
Current:				
Miscellaneous	-	-	200	200
Total current:	<u>-</u>	<u>-</u>	<u>200</u>	<u>200</u>
Debt service:				
Principal Retirement	2,000,000	2,000,000	2,500,000	500,000
Interest	1,169,938	1,169,938	669,438	(500,500)
Total debt service:	<u>3,169,938</u>	<u>3,169,938</u>	<u>3,169,438</u>	<u>(500)</u>
Total expenditures	<u>3,169,938</u>	<u>3,169,938</u>	<u>3,169,638</u>	<u>(300)</u>
Excess (deficiency) of revenues over expenditures	<u>(3,169,938)</u>	<u>(3,169,938)</u>	<u>(3,057,130)</u>	<u>112,808</u>
<b>OTHER FINANCING SOURCES (USES) AND SPECIAL ITEMS</b>				
Transfers In	2,970,000	2,970,000	2,970,000	-
Total other financing sources and uses and special items	<u>2,970,000</u>	<u>2,970,000</u>	<u>2,970,000</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	(199,938)	(199,938)	(87,130)	112,808
Fund balances -- beginning	411,434	434,529	434,529	-
Fund balances -- ending	<u>\$ 211,496</u>	<u>\$ 234,591</u>	<u>\$ 347,399</u>	<u>\$ 112,808</u>

**MESA COUNTY**  
**JAIL LEASE PURCHASE FUND**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**For the Year Ended December 31, 2006**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget - Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Taxes	\$ 1,796,931	\$ 1,796,931	\$ 1,831,655	\$ 34,724
Intergovernmental	-	-	101	101
Investment earnings	-	-	7,807	7,807
Total revenues	<u>1,796,931</u>	<u>1,796,931</u>	<u>1,839,563</u>	<u>42,632</u>
<b>EXPENDITURES</b>				
Current:				
Miscellaneous	7,000	7,000	3,180	(3,820)
Total current:	<u>7,000</u>	<u>7,000</u>	<u>3,180</u>	<u>(3,820)</u>
Debt service:				
Principal Retirement	1,500,000	1,500,000	1,615,000	(115,000)
Interest	358,750	358,750	243,750	115,000
Total debt service:	<u>1,858,750</u>	<u>1,858,750</u>	<u>1,858,750</u>	<u>-</u>
Total expenditures	<u>1,865,750</u>	<u>1,865,750</u>	<u>1,861,930</u>	<u>(3,820)</u>
Excess (deficiency) of revenues over expenditures	<u>(68,819)</u>	<u>(68,819)</u>	<u>(22,367)</u>	<u>46,452</u>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(68,819)</b>	<b>(68,819)</b>	<b>(22,367)</b>	<b>46,452</b>
Fund balances -- beginning	109,987	120,970	120,970	-
Fund balances -- ending	<u>\$ 41,168</u>	<u>\$ 52,151</u>	<u>\$ 98,603</u>	<u>\$ 46,452</u>

## **NON-MAJOR BUSINESS-TYPE ACTIVITIES**

Enterprise (business-type) funds are used to account for operations that are financed and operated in a manner similar to private business enterprises-where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or where the governing body has decided that periodic determination of net income is appropriate for accountability purposes.

***Gateway Sewer*** – accounts for the operations of the sewer treatment facility located in the southwest area of Mesa County. The intent of the fund is to recover operating costs through user charges.

***Mack Sewer*** – accounts for the operations of the sewer treatment facility located in the west area of Mesa County. The intent of the fund is to recover operating costs through user charges.

***Whitewater Sewer*** – accounts for the operations of the sewer treatment facility located in the east area of Mesa County. The intent of the fund is to recover operating costs through user charges.

**MESA COUNTY**  
**Combining Statement of Net Assets**  
**Non major Enterprise Funds**  
**December 31, 2006**

	<u>GATEWAY</u>	<u>MACK</u>	<u>WHITEWATER</u>	<u>TOTAL</u>
<b>ASSETS</b>				
Current assets:				
Cash, cash equivalents, Investments	\$ 242,062	\$ 151,915	\$ -	\$ 393,977
Accounts receivables	297,492	7,278	-	304,770
Pre-paid accounts	-	-	18	18
Total Current assets:	<u>539,554</u>	<u>159,193</u>	<u>18</u>	<u>698,765</u>
Noncurrent assets:				
Capital Assets	<u>608,588</u>	<u>503,543</u>	<u>-</u>	<u>1,112,131</u>
Total Noncurrent assets:	<u>608,588</u>	<u>503,543</u>	<u>-</u>	<u>1,112,131</u>
Total assets	<u>1,148,142</u>	<u>662,736</u>	<u>18</u>	<u>1,810,896</u>
<b>LIABILITIES</b>				
Current liabilities:				
Accounts payable	95,168	19	18	95,205
Retainage payable	39,782			39,782
Due to other governments	750,000	-	-	750,000
Deferred revenue	-	1,141	-	1,141
Total Current liabilities:	<u>884,950</u>	<u>1,160</u>	<u>18</u>	<u>886,128</u>
Total liabilities	<u>884,950</u>	<u>1,160</u>	<u>18</u>	<u>886,128</u>
<b>NET ASSETS</b>				
Invested in capital assets, net of related debt	608,588	503,543		1,112,131
Unrestricted	<u>(345,396)</u>	<u>158,033</u>	<u>-</u>	<u>(187,363)</u>
Total net assets	<u>\$ 263,192</u>	<u>\$ 661,576</u>	<u>\$ -</u>	<u>\$ 924,768</u>

**MESA COUNTY**  
**Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets**  
**Non major Enterprise Funds**  
**For the Year Ended December 31, 2006**

	<u>GATEWAY</u>	<u>MACK</u>	<u>TOTAL</u>
Operating revenues:			
Intergovernmental	\$ 200,000	\$ -	\$ 200,000
Charges for services	106,907	39,034	145,941
Total Operating Revenues	<u>306,907</u>	<u>39,034</u>	<u>345,941</u>
Operating expenses:			
Supplies	674	208	882
Purchased Services	81,841	18,978	100,819
Travel and Subsistence	746	553	1,299
Depreciation	208	208	416
Insurance and Support	-	3,591	3,591
Total operating expenses	<u>83,469</u>	<u>23,538</u>	<u>107,007</u>
Operating Income (loss)	<u>223,438</u>	<u>15,496</u>	<u>238,934</u>
Nonoperating revenues (expenses):			
Investment earnings	-	10,410	10,410
Total non operating revenue (expenses)	<u>-</u>	<u>10,410</u>	<u>10,410</u>
Income (loss) before contributions and transfers	223,438	25,906	249,344
Transfers In	-	2,637	2,637
Capital contribution	90,964	4,900	95,864
Total contributions and transfers	<u>90,964</u>	<u>7,537</u>	<u>98,501</u>
<b>CHANGE IN NET ASSETS</b>	314,402	33,443	347,845
Total net assets -- beginning	(51,210)	628,133	576,923
Total net assets -- ending	<u>\$ 263,192</u>	<u>\$ 661,576</u>	<u>\$ 924,768</u>

**MESA COUNTY**  
**Statement of Cash Flows**  
**Non major Enterprise Funds**  
**For the Year Ended December 31, 2006**

	GATEWAY	MACK	WHITEWATER	TOTAL
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Cash receipts from customer	\$ 10,063	\$ 40,592	\$ -	\$ 50,655
Payments to suppliers	(17,791)	(25,125)	-	(42,916)
Net cash provided by operating activities	<u>(7,728)</u>	<u>15,467</u>	<u>-</u>	<u>7,739</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
Transfers from other funds	-	2,637	-	2,637
Net cash (used) by Noncapital financing	<u>-</u>	<u>2,637</u>	<u>-</u>	<u>2,637</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Advance from other governments	700,000	-	-	700,000
Capital contributions	90,964	4,900	-	95,864
Purchases of capital assets	(569,015)	(52,101)	-	(621,116)
Net cash (used) by capital and related financing activities	<u>221,949</u>	<u>(47,201)</u>	<u>-</u>	<u>174,748</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Interest and dividends received	-	10,410	-	10,410
Net cash provided by investing activities	<u>-</u>	<u>10,410</u>	<u>-</u>	<u>10,410</u>
<b>Net Increase (decrease) in cash and cash equivalents</b>	214,221	(18,687)	-	195,534
Balances - beginning of year	<u>27,841</u>	<u>170,602</u>	<u>-</u>	<u>198,443</u>
Balances - end of the year	<u>\$ 242,062</u>	<u>\$ 151,915</u>	<u>\$ -</u>	<u>\$ 393,977</u>
<b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</b>				
Operating income (loss)	223,438	15,496	-	238,934
Adjustments to reconcile operating income to net cash provided (used) by operating activities:				
Depreciation	208	208	-	416
Changes in assets and Liabilities:				
Deferred Revenue		211	-	211
Accounts Payable - Supplier	65,468	(1,796)	18	63,690
Customer Receivables	(296,842)	1,348	-	(295,494)
Prepaid accounts	-	-	(18)	(18)
Net Cash provided by operating activities	<u>\$ (7,728)</u>	<u>\$ 15,467</u>	<u>\$ -</u>	<u>\$ 7,739</u>

# NON-MAJOR GOVERNMENTAL ACTIVITIES

## 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 and to other government units, on a cost reimbursement basis.

*Internal Services fund* – accounts for telephone charges, mail usage, and supply purchases from inventory.

*Vehicle Maintenance fund* – accounts for repair and maintenance of fleet vehicles and heavy equipment, included purchases of fuel. Costs are allocated based on actual usage of vehicles and equipment.

*Insurance fund* – accounts for insurance costs provided to the County. This fund also accounts for the employee benefit premiums provided and the costs of administration of the self-insured employee dental plan.

*Rural Community Service fund* – accounts for shared costs associated with monitoring, treating, and maintaining sewer treatment facilities. This fund was established in order to provide greater purchasing power for like-kind items. These costs are charged back to the individual special districts based upon percentage of time and/or of actual supplies used.

**MESA COUNTY**  
**Combining Statement of Net Assets**  
**Internal Service Funds**  
**December 31, 2006**

	INTERNAL SERVICES	INSURANCE	VEHICLE MAINTENANCE	RURAL COMMUNITY SERVICES	TOTAL
<b>ASSETS</b>					
Current assets:					
Cash, cash equivalents, Investments	\$ 452,127	\$ 1,098,936	\$ 793,548	\$ 32,356	\$ 2,376,967
Accounts receivables	19,960	45,374	36,439	-	101,773
Due from other funds	8,234	-	-	-	8,234
Inventories	2,703	-	79,221	-	81,924
Deposits	20,000	145,000	-	-	165,000
Due from other governments	-	-	-	750,000	750,000
Total Current assets:	<u>503,024</u>	<u>1,289,310</u>	<u>909,208</u>	<u>782,356</u>	<u>3,483,898</u>
Noncurrent assets:					
Capital Assets	<u>118,282</u>	-	<u>1,668,132</u>	-	<u>1,786,414</u>
Total Noncurrent assets:	<u>118,282</u>	<u>-</u>	<u>1,668,132</u>	<u>-</u>	<u>1,786,414</u>
Total assets	<u>621,306</u>	<u>1,289,310</u>	<u>2,577,340</u>	<u>782,356</u>	<u>5,270,312</u>
<b>LIABILITIES</b>					
Current liabilities:					
Accounts payable	62,000	70,646	104,840	-	237,486
Accrued wages	-	10,298	52,963	5,942	69,203
Total Current liabilities:	<u>62,000</u>	<u>80,944</u>	<u>157,803</u>	<u>5,942</u>	<u>306,689</u>
Non current liabilities:					
Future compensated absences	-	11,577	75,129	1,052	87,758
Total Non current liabilities:	<u>-</u>	<u>11,577</u>	<u>75,129</u>	<u>1,052</u>	<u>87,758</u>
Total liabilities	<u>62,000</u>	<u>92,521</u>	<u>232,932</u>	<u>6,994</u>	<u>394,447</u>
<b>NET ASSETS</b>					
Invested in capital assets, net of related debt	118,282	-	1,668,132	-	1,786,414
Unrestricted	<u>441,024</u>	<u>1,196,789</u>	<u>676,276</u>	<u>775,362</u>	<u>3,089,451</u>
Total net assets	<u>\$ 559,306</u>	<u>\$ 1,196,789</u>	<u>\$ 2,344,408</u>	<u>\$ 775,362</u>	<u>\$ 4,875,865</u>

**MESA COUNTY**  
**Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets**  
**Internal Service Funds**  
**For the Year Ended December 31, 2006**

	INTERNAL SERVICES	INSURANCE	VEHICLE MAINTENANCE	RURAL COMMUNITY SERVICES	TOTAL
Operating revenues:					
Miscellaneous	\$ -	\$ 12,311	\$ -	\$ -	\$ 12,311
Charges for service - external	63,653	-	493,397	-	557,050
Charges for service - internal	987,440	5,716,894	2,231,104	68,125	9,003,563
Total Operating Revenues	<u>1,051,093</u>	<u>5,729,205</u>	<u>2,724,501</u>	<u>68,125</u>	<u>9,572,924</u>
Operating expenses:					
Personnel Services	30,172	4,026,701	696,637	63,915	4,817,425
Supplies	127,624	18,877	1,305,995	1,231	1,453,727
Purchased Services	841,621	239,279	146,138	286	1,227,324
Travel and Subsistence	-	6,744	1,684	-	8,428
Fixed Charges	-	-	346	-	346
Other Operating	19,686	-	4,050	-	23,736
Insurance Claims/Deductions	-	709,672	44,367	-	754,039
Depreciation	98,526	-	535,956	-	634,482
Insurance and Support	-	382,435	70,051	56	452,542
Total operating expenses	<u>1,117,629</u>	<u>5,383,708</u>	<u>2,805,224</u>	<u>65,488</u>	<u>9,372,049</u>
Operating Income (loss)	<u>(66,536)</u>	<u>345,497</u>	<u>(80,723)</u>	<u>2,637</u>	<u>200,875</u>
Nonoperating revenues (expenses):					
Gain or Loss on disposition of captial assets	-	-	537	-	537
Total non operating revenue (expenses)	<u>-</u>	<u>-</u>	<u>537</u>	<u>-</u>	<u>537</u>
Income (loss) before contributions and transfers	(66,536)	345,497	(80,186)	2,637	201,412
Transfers Out	-	(14,347)	-	(2,637)	(16,984)
Transfers In	-	-	143,597	-	143,597
Total contributions and transfers	<u>-</u>	<u>(14,347)</u>	<u>143,597</u>	<u>(2,637)</u>	<u>126,613</u>
<b>CHANGE IN NET ASSETS</b>	(66,536)	331,150	63,411	-	328,025
Total net assets -- beginning	625,842	865,639	2,280,997	775,362	4,547,840
Total net assets -- ending	<u>\$ 559,306</u>	<u>\$ 1,196,789</u>	<u>\$ 2,344,408</u>	<u>\$ 775,362</u>	<u>\$ 4,875,865</u>

**MESA COUNTY**  
**Statement of Cash Flows**  
**Internal Service Funds**  
**For the Year Ended December 31, 2006**

	INTERNAL SERVICES	INSURANCE	VEHICLE MAINTENANCE	RURAL COMMUNITY SERVICES	TOTAL
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>					
Cash From interfund	\$ 980,301	\$ 5,673,134	\$ 2,233,438	\$ 68,125	\$ 8,954,998
Cash receipts from customer	68,393	12,536	494,299	-	575,228
Payments to employees	-	(128,320)	(699,401)	(60,959)	(888,680)
Payments to interfund	-	-	(144,444)	(56)	(144,500)
Payments to suppliers	(1,002,338)	(5,990,914)	(1,423,944)	(1,517)	(8,418,713)
Net cash provided (used) by operating activities	46,356	(433,564)	459,948	5,593	78,333
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>					
Transfers from other funds	-	-	143,597	-	143,597
Transfers to other funds	-	(14,347)	-	(2,637)	(16,984)
Net cash (used) by Noncapital financing	-	(14,347)	143,597	(2,637)	126,613
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>					
Proceeds from disposition of capital assets	-	-	7,695	-	7,695
Purchases of capital assets	(46,508)	-	(642,768)	-	(689,276)
Advances to other governments	-	-	-	(700,000)	(700,000)
Net cash (used) by capital and related financing activities	(46,508)	-	(635,073)	(700,000)	(1,381,581)
<b>Net Increase (decrease) in cash and cash equivalents</b>	(152)	(447,911)	(31,528)	(697,044)	(1,176,635)
Balances - beginning of year	452,279	1,546,847	825,076	729,400	3,553,602
Balances - end of the year	\$ 452,127	\$ 1,098,936	\$ 793,548	\$ 32,356	\$ 2,376,967
<b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</b>					
Operating income (loss)	(66,536)	345,497	(80,723)	2,637	200,875
Adjustments to reconcile operating income to net cash provided (used) by operating activities:					
Depreciation	98,526	-	535,956	-	634,482
Changes in assets and Liabilities:					
Accounts Payable - Supplier	16,456	(740,464)	7,352	-	(716,656)
Compensated absences	-	817	(5,642)	1,052	(3,773)
Customer Receivables	4,741	(43,535)	901	-	(37,893)
Interfund receipts	(7,140)	-	2,334	-	(4,806)
Inventory	309	-	(3,108)	-	(2,799)
Salaries & Benefits Payable	-	4,121	2,878	1,904	8,903
Net Cash provided (used) by operating activities	\$ 46,356	\$ (433,564)	\$ 459,948	\$ 5,593	\$ 78,333

## Fiduciary Funds

Fiduciary funds are used for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments and/or other funds. These funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

*Law Enforcement Forfeiture fund* – accounts for monies held by seizing law enforcement agencies in Mesa County. The fund is administered by the District Attorney and Sheriff's Offices. Forfeitures are allocated to local agencies for drug enforcement programs, equipment and training.

*Treasurer's Office Clearing Account fund* – account for all monies collected (principally tax collections) by the Mesa County Treasurer for various local government entities within the County.

*Criminal Justice Services (CJSD) Client accounts* – accounts for the monies held on behalf of clients (inmates) while they are serving their sentences.

*Sheriff (SO) Client accounts and Trust accounts*– accounts for the monies held on behalf of clients (inmates) while serving their sentence.

*Department of Human Services (DHS) Trust accounts* – accounts for the monies held on behalf of clients.

*Methamphetamine Task Force Account* – accounts for monies held for enforcement in eradicating methamphetamine use.

*School District 51 and School District 50 Land Dedication funds* – account for development fees collected and disbursed to the respective School Districts for the acquisition of real property needed for the expansion of school sites and facilities due to development.

Mesa County, Colorado  
 AGENCY FUNDS  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 Year ended December 31, 2006

	Balance January 1, 2006	Additions	Deductions	Balance December 31, 2006
<b><u>Law Enforcement Forfeiture Fund</u></b>				
<b>Assets</b>				
Other cash items	\$ 884,132	\$ 301,980	\$ (419,974)	\$ 766,138
<b>Liabilities</b>				
Deposits held for others	\$ 884,132	\$ 301,980	\$ (419,974)	\$ 766,138
<b><u>Treasurer's Office Clearing Account</u></b>				
<b>Assets</b>				
Equity in pooled cash and investments	\$ 3,217,886	\$ 430,072,143	\$ (429,437,200)	\$ 3,852,829
<b>Liabilities</b>				
Due to other governments				
Due to other taxing districts	\$ 19,999	\$ 34,891,094	\$ (34,896,763)	\$ 14,330
Due to school districts	-	113,767,996	(113,767,996)	-
Due to municipalities	-	34,422,717	(34,422,717)	-
Suspense and clearing accounts	3,197,887	\$ 246,990,336	\$ (246,349,724)	3,838,499
Total liabilities	\$ 3,217,886	\$ 430,072,143	\$ (429,437,200)	\$ 3,852,829
<b><u>CJSD Client Accounts</u></b>				
<b>Assets</b>				
Other cash items	\$ 314,354	\$ 2,886,553	\$ (2,891,967)	\$ 308,940
<b>Liabilities</b>				
Deposits held for others	\$ 314,354	\$ 2,886,553	\$ (2,891,967)	\$ 308,940
<b><u>SO Client/Inmate Accounts</u></b>				
<b>Assets</b>				
Other cash items-Regular account	\$ 173,690	\$ 678,510	\$ (758,024)	\$ 94,176
	\$ 173,690	\$ 678,510	\$ (758,024)	\$ 94,176
<b>Liabilities</b>				
Deposits held for others	\$ 173,690	\$ 678,510	\$ (758,024)	\$ 94,176
	\$ 173,690	\$ 678,510	\$ (758,024)	\$ 94,176
<b><u>SO Trust Accounts</u></b>				
<b>Assets</b>				
Other cash items-Regular account	\$ -	\$ 105,435	\$ (99,880)	\$ 5,555
	\$ -	\$ 105,435	\$ (99,880)	\$ 5,555
<b>Liabilities</b>				
Deposits held for others	\$ -	\$ 105,435	\$ (99,880)	\$ 5,555
	\$ -	\$ 105,435	\$ (99,880)	\$ 5,555
<b><u>DHS Trust Accounts</u></b>				
<b>Assets</b>				
Other cash items-Regular account	\$ -	\$ 17,216	\$ (3,593)	\$ 13,623
	\$ -	\$ 17,216	\$ (3,593)	\$ 13,623
<b>Liabilities</b>				
Deposits held for others	\$ -	\$ 17,216	\$ (3,593)	\$ 13,623
	\$ -	\$ 17,216	\$ (3,593)	\$ 13,623

(Continued)

Mesa County, Colorado  
 AGENCY FUNDS  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 Year ended December 31, 2006

	Balance January 1, 2006	Additions	Deductions	Balance December 31, 2006
<b><u>Meth Task Force Account</u></b>				
<b>Assets</b>				
Other cash items-Regular account	\$ -	\$ 28,672	\$ (15,678)	\$ 12,994
	<u>\$ -</u>	<u>\$ 28,672</u>	<u>\$ (15,678)</u>	<u>\$ 12,994</u>
<b>Liabilities</b>				
Deposits held for others	\$ -	\$ 28,672	\$ (15,678)	\$ 12,994
	<u>\$ -</u>	<u>\$ 28,672</u>	<u>\$ (15,678)</u>	<u>\$ 12,994</u>
<b><u>Dist. 51 School Land Dedication Fund</u></b>				
<b>Assets</b>				
Accounts Receivable	\$ 584	\$ 4,460	\$ (3,664)	\$ 1,380
Equity in pooled cash and investments	45,981	158,485	(134,666)	69,800
	<u>\$ 46,565</u>	<u>\$ 162,945</u>	<u>\$ (138,330)</u>	<u>\$ 71,180</u>
<b>Equity and Liabilities</b>				
Due to other governments	\$ 46,565	\$ 162,945	\$ (138,330)	\$ 71,180
	<u>\$ 46,565</u>	<u>\$ 162,945</u>	<u>\$ (138,330)</u>	<u>\$ 71,180</u>
<b><u>Dist. 50 School Land Dedication Fund</u></b>				
<b>Assets</b>				
Equity in pooled cash and investments	\$ 1,441	\$ 1,471	\$ (41)	\$ 2,871
	<u>\$ 1,441</u>	<u>\$ 1,471</u>	<u>\$ (41)</u>	<u>\$ 2,871</u>
<b>Liabilities</b>				
Due to other governments	\$ 1,441	\$ 1,471	\$ (41)	\$ 2,871
	<u>\$ 1,441</u>	<u>\$ 1,471</u>	<u>\$ (41)</u>	<u>\$ 2,871</u>
<b><u>Total - All Agency Funds</u></b>				
<b>Assets</b>				
Equity in pooled cash and investments	\$ 3,265,308	\$ 430,232,099	\$ (429,571,907)	\$ 3,925,500
Accounts Receivable	584	4,460	(3,664)	1,380
Other cash items	1,372,176	4,018,366	(4,189,116)	1,201,426
	<u>\$ 4,638,068</u>	<u>\$ 434,254,925</u>	<u>\$ (433,764,687)</u>	<u>\$ 5,128,306</u>
<b>Liabilities</b>				
Due to other governments	\$ 68,005	\$ 183,246,223	\$ (183,225,847)	\$ 88,381
Deposits held for others	1,372,176	4,018,366	(4,189,116)	1,201,426
Suspense and clearing accounts	3,197,887	246,990,336	(246,349,724)	3,838,499
	<u>\$ 4,638,068</u>	<u>\$ 434,254,925</u>	<u>\$ (433,764,687)</u>	<u>\$ 5,128,306</u>



## **2006 HIGHWAY USERS TAX FUND REPORT**

The public report burden for this information collection is estimated to average 380 hours annually.

<b>LOCAL HIGHWAY FINANCE REPORT</b>	City or County:
	YEAR ENDING : December 2006
This Information From The Records Of County of Mesa	Prepared By: Pam Noonan Phone: (970)-244-1718

**I. DISPOSITION OF HIGHWAY-USER REVENUES AVAILABLE FOR LOCAL GOVERNMENT EXPENDITURE**

ITEM	A. Local Motor-Fuel Taxes	B. Local Motor-Vehicle Taxes	C. Receipts from State Highway-User Taxes	D. Receipts from Federal Highway Administration
1. Total receipts available				
2. Minus amount used for collection expenses				
3. Minus amount used for nonhighway purposes				
4. Minus amount used for mass transit				
5. Remainder used for highway purposes				

**II. RECEIPTS FOR ROAD AND STREET PURPOSES**

**III. DISBURSEMENTS FOR ROAD AND STREET PURPOSES**

ITEM	AMOUNT	ITEM	AMOUNT
<b>A. Receipts from local sources:</b>		<b>A. Local highway disbursements:</b>	
1. Local highway-user taxes		1. Capital outlay (from page 2)	\$ 11,339,062
a. Motor Fuel (from Item I.A.5.)		2. Maintenance:	4,908,033
b. Motor Vehicle (from Item I.B.5.)		3. Road and street services:	
c. Total (a.+b.)		a. Traffic control operations	651,184
2. General fund appropriations		b. Snow and ice removal	
3. Other local imposts (from page 2)	\$ 6,853,398	c. Other-Payments to Municipalities	155,094
4. Miscellaneous local receipts (from page 2)	137,628	d. Total (a. through c.)	806,278
5. Transfers from toll facilities		4. General administration & miscellaneous	1,366,173
6. Proceeds of sale of bonds and notes:		5. Highway law enforcement and safety	
a. Bonds - Original Issues		6. Total (1 through 5)	\$ 18,419,546
b. Bonds - Refunding Issues		<b>B. Debt service on local obligations:</b>	
c. Notes		1. Bonds:	
d. Total (a. + b. + c.)	0	a. Interest	
7. Total (1 through 6)	6,991,026	b. Redemption	
<b>B. Private Contributions</b>		c. Total (a. + b.)	0
<b>C. Receipts from State government</b> (from page 2)	7,090,978	2. Notes:	
<b>D. Receipts from Federal Government</b> (from page 2)	2,272,776	a. Interest	
<b>E. Total receipts (A.7 + B + C + D)</b>	\$ 16,354,780	b. Redemption	
		c. Total (a. + b.)	0
		3. Total (1.c + 2.c)	0
		<b>C. Payments to State for highways</b>	
		<b>D. Payments to toll facilities</b>	
		<b>E. Total disbursements (A.6 + B.3 + C + D)</b>	\$ 18,419,546

**IV. LOCAL HIGHWAY DEBT STATUS**

(Show all entries at par)

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

**V. LOCAL ROAD AND STREET FUND BALANCE**

	A. Beginning Balance	B. Total Receipts	C. Total Disbursements	D. Ending Balance	E. Reconciliation
	\$ 3,354,694	\$ 16,354,780	\$ 18,419,546	\$ 1,289,928	\$ -

**Notes and Comments:**

Mesa County has an agreement with the City of Grand Junction for staff activities related to the joint Persigo Waste Treatment plant. All revenues and expenditures, or \$9,402.96, related to this activity has been removed for purposes of this report.

Sales tax dollars previously were transferred into R&B fund from Capital Expenditures. In order to better report all capital activity, R&B construction items are now reported in the Capital Fund. For reporting purposes, sales tax is source of receipts but is not transferred between funds as previous financial statements have shown.

**LOCAL HIGHWAY FINANCE REPORT**

STATE:  
Colorado  
YEAR ENDING (mm/yy):  
December 2006

**II. RECEIPTS FOR ROAD AND STREET PURPOSES - DETAIL**

ITEM	AMOUNT	ITEM	AMOUNT
<b>A.3. Other local imposts:</b>		<b>A.4. Miscellaneous local receipts:</b>	
a. Property Taxes and Assessments	\$ 546,564	a. Interest on investments	
b. Other local imposts:		b. Traffic Fines & Penalties	
1. Sales Taxes	6,209,418	c. Building rental	\$ 10,800
2. Infrastructure & Impact Fees		d. Permits	109,330
3. Liens		e. Sale of Surplus Property/Recycling sales	1,601
4. Licenses		f. Charges for Services	13,185
5. Specific Ownership &/or Other	97,417	g. Other Misc. Receipts	1,379
6. Total (1. through 5.)	6,306,835	h. Other-Payment for damages	1,333
c. Total (a. + b.)	\$ 6,853,398	i. Total (a. through h.)	\$ 137,628
	(Carry forward to page 1)		(Carry forward to page 1)

ITEM	AMOUNT	ITEM	AMOUNT
<b>C. Receipts from State Government</b>		<b>D. Receipts from Federal Government</b>	
1. Highway-user taxes	\$ 6,745,222	1. FHWA (from Item I.D.5.)	
2. State general funds		2. Other Federal agencies:	
3. Other State funds:		a. Forest Service	\$ 225,839
a. State bond proceeds		b. FEMA	
b. Project Match		c. HUD	
c. Motor Vehicle Registrations	343,803	d. Federal - Energy Impact	1,992,741
d. Other Weed spraying	1,954	e. U.S. Corps of Engineers	
e. Other (Specify)		f. Other Federal-Public property maintenance	54,196
f. Total (a. through e.)	345,756	g. Total (a. through f.)	\$ 2,272,776
4. Total (1. + 2. + 3.f)	\$ 7,090,978	3. Total (1. + 2.g)	
			(Carry forward to page 1)

**III. DISBURSEMENTS FOR ROAD AND STREET PURPOSES - DETAIL**

	ON NATIONAL HIGHWAY SYSTEM (a)	OFF NATIONAL HIGHWAY SYSTEM (b)	TOTAL (c)
<b>A.1. Capital outlay:</b>			
a. Right-Of-Way Costs		\$ 89,097	\$ 89,097
b. Engineering Costs		1,076,114	1,076,114
c. Construction:			
(1). New Facilities		6,168,173	6,168,173
(2). Capacity Improvements		836,086	836,086
(3). System Preservation		2,945,369	2,945,369
(4). System Enhancement & Operation		224,223	224,223
(5). Total Construction (1) + (2) + (3) + (4)	0	10,173,851	10,173,851
d. Total Capital Outlay (Lines 1.a. + 1.b. + 1.c.5)	0	\$ 11,339,062	\$ 11,339,062
			(Carry forward to page 1)

Notes and Comments: