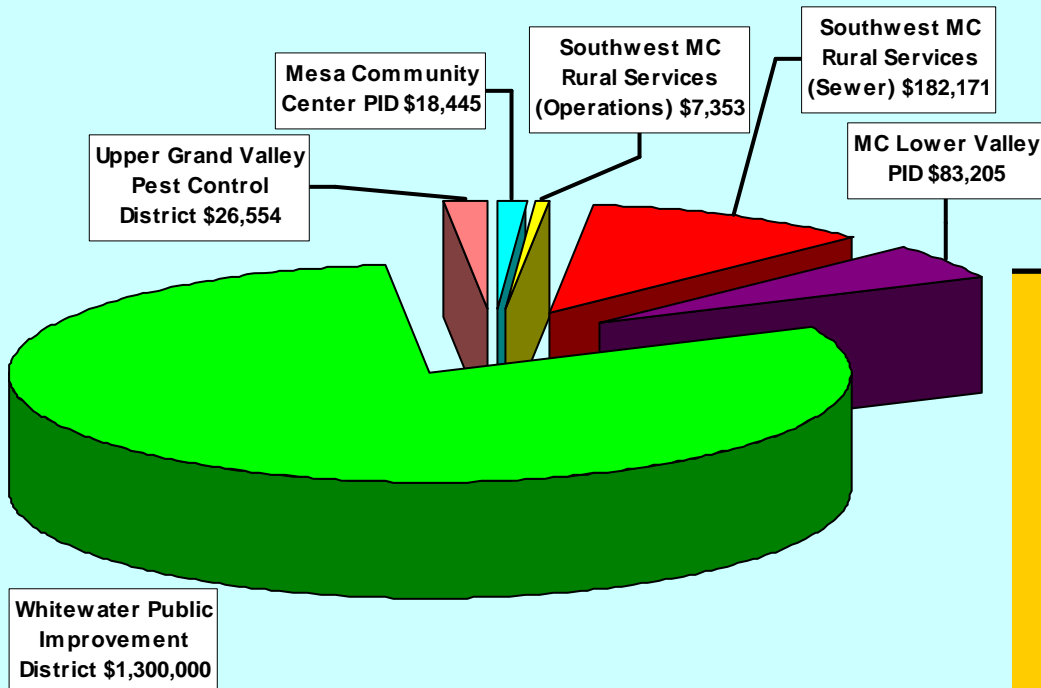


# COMPONENT UNITS

A component unit is a separate organization that a primary government must include as part of its financial reporting entity for fair presentation in conformity with GAAP. Each separate entity in this section is a special district and has prepared separate budgets for approval and as such, the income and expenses are not included in Mesa County's totals. The Mesa County Commissioners serve as each of the district boards and approve the budget for each special district.

## 2007 Budgeted Expenditures



### Districts

- Mesa Community Center
- Southwest Mesa County Rural Services (Operations)
- Southwest Mesa County Rural Services (Sewer)
- Mesa County Lower Valley (Mack)
- Upper Grand Valley Pest District
- Whitewater PID

# COMPONENT UNITS

**Revenues**

Department Generated  
General Support Required \*

**Total Revenues**

\* Taxes, Transfers or Fund Balance

**Expenditures**

Personnel  
Operating  
Capital Outlay

**Total Expenditures**

	Actual Audited			Projected	Budget
	2003	2004	2005	2006	2007
Department Generated	\$1	\$80,000	\$699,893	\$429,852	\$1,678,504
General Support Required *	29,806	31,619	44,148	48,338	54,885
<b>Total Revenues</b>	<b>\$29,807</b>	<b>\$111,619</b>	<b>\$744,041</b>	<b>\$478,191</b>	<b>\$1,733,389</b>
Personnel	\$0	\$12,332	\$22,000	\$18,310	\$20,333
Operating	27,740	65,305	102,798	141,791	221,750
Capital Outlay	2,067	4,232	55,204	387,147	1,375,645
<b>Total Expenditures</b>	<b>\$29,807</b>	<b>\$81,869</b>	<b>\$180,003</b>	<b>\$547,247</b>	<b>\$1,617,728</b>

**Summary by Special District**

Mesa Community Center PID  
Southwest MC Rural Services (Operations)  
Southwest MC Rural Services (Sewer)  
MC Lower Valley PID  
Whitewater Public Improvement District  
Upper Grand Valley Pest Control District

**Total**

	Actual Audited			Projected	Budget
	2003	2004	2005	2006	2007
Mesa Community Center PID	\$9,705	\$14,534	\$13,604	\$16,044	\$18,445
Southwest MC Rural Services (Operations)	0	0	8	29	7,353
Southwest MC Rural Services (Sewer)	0	50,250	83,638	485,640	182,171
MC Lower Valley PID	0	0	69,083	22,831	83,205
Whitewater Public Improvement District	0	0	0	0	1,300,000
Upper Grand Valley Pest Control District	20,102	17,085	13,670	22,703	26,554
<b>Total</b>	<b>\$29,807</b>	<b>\$81,869</b>	<b>\$180,003</b>	<b>\$547,247</b>	<b>\$1,617,728</b>



*Mesa Community Center*

# MESA COMMUNITY CENTER

## Organizational Function

This special district 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 within the Mesa Community Center Public Improvement District (MCCPID) boundaries.

The Mesa County Board of County Commissioners constitutes the ex-officio board of the MCCPID. The MCCPID has an advisory board, elected by those residents within the district. This advisory board develops a recommended budget and manages the daily operations of the Community Center. Mesa County staff assist this advisory board with capital improvements, securing grant financing, payment of bills, collecting taxes, financial statements, the annual adoption/appropriation of budget and mill levy assessments.

### Revenues

Department Generated  
General Support Required \*

### **Total Revenues**

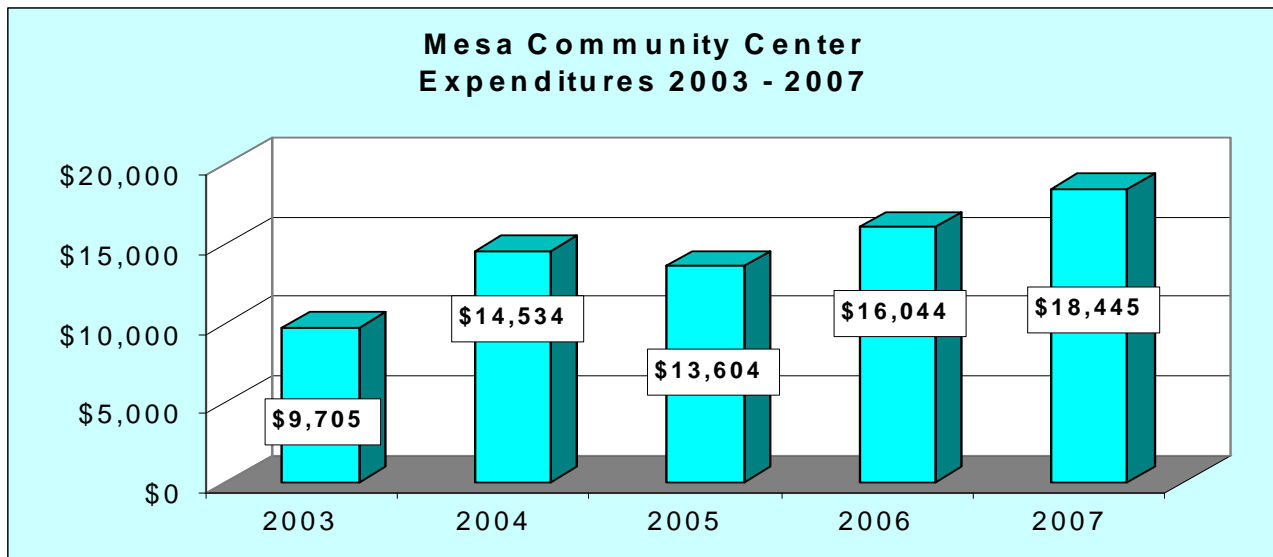
\* Taxes, Transfers or Fund Balance

### Expenditures

Personnel  
Operating  
Capital Outlay

### **Total Expenditures**

	Actual Audited			Projected	Budget
	2003	2004	2005	2006	2007
Department Generated	\$0	\$0	\$0	\$0	\$0
General Support Required *	9,705	14,534	23,222	25,205	25,535
<b>Total Revenues</b>	<b>\$9,705</b>	<b>\$14,534</b>	<b>\$23,222</b>	<b>\$25,205</b>	<b>\$25,535</b>
Personnel	\$0	\$0	\$0	\$0	\$0
Operating	7,638	10,302	12,536	13,044	16,900
Capital Outlay	2,067	4,232	1,068	3,000	1,545
<b>Total Expenditures</b>	<b>\$9,705</b>	<b>\$14,534</b>	<b>\$13,604</b>	<b>\$16,044</b>	<b>\$18,445</b>



## SOUTHWEST MESA COUNTY RURAL SERVICES

### Organizational Function

On February 2, 2004, the Board of the Mesa County Rural Services Public Improvement District established a special revenue fund for the collection of property tax within the District.

On November 1, 2004, the resolution SWRSR 2004-003 defined the use of the four mills levied for sewer services. The mill levy assessed in the District is not intended to pay for monthly user service fees of sewer or water operations.

On November 8, 2004 the Board of the Mesa County approved a resolution to establish an enterprise fund to account for monthly service fee collections for sewer and water.

The Southwest Mesa County Rural Services includes both operations for the PID and operations for sewer and water services.

This is a special district and accounts for all revenues and expenditures for the Southwest County Rural Services Public Improvement District. The two sources of revenue are property tax and charges for sanitary sewer services. The following may be added upon the proposed district reaching a population of 500; Law Enforcement, Fire Protection, Untreated Water Services and Parks and Recreation Improvement.



*Gateway Community Center*

### SOUTHWEST MESA COUNTY RURAL SERVICES (OPERATIONS)

**Revenues**

Department Generated  
General Support Required \*

**Total Revenues**

\* Taxes, Transfers or Fund Balance

**Expenditures**

Personnel  
Operating  
Capital Outlay

**Total Expenditures**

	Actual Audited			Projected	Budget
	2003	2004	2005	2006	2007
Department Generated	\$0	\$0	\$0	\$0	\$0
General Support Required *	0	0	427	1,463	7,353
<b>Total Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$427</b>	<b>\$1,463</b>	<b>\$7,353</b>
Personnel	\$0	\$0	\$0	\$0	\$0
Operating	0	0	8	29	7,353
Capital Outlay	0	0	0	0	0
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$8</b>	<b>\$29</b>	<b>\$7,353</b>

### SOUTHWEST MESA COUNTY RURAL SERVICES (SEWER)

**Revenues**

Department Generated  
General Support Required \*

**Total Revenues**

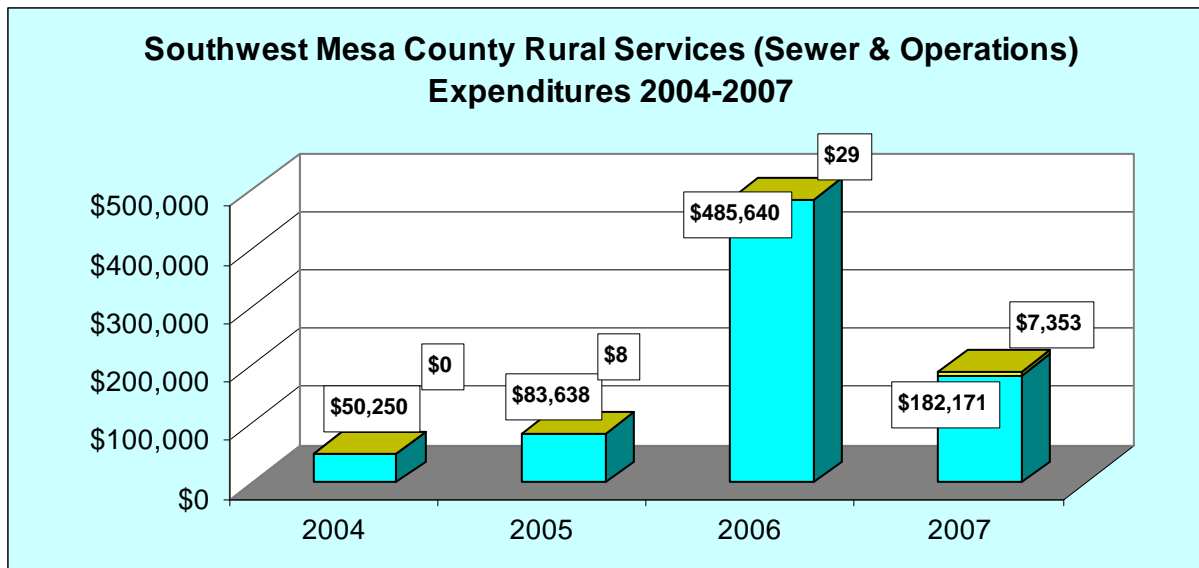
\* Taxes, Transfers or Fund Balance

**Expenditures**

Personnel  
Operating  
Capital Outlay

**Total Expenditures**

	Actual Audited			Projected	Budget
	2003	2004	2005	2006	2007
Department Generated	\$0	\$80,000	\$2,678	\$370,503	\$309,504
General Support Required *	0	0	0	0	0
<b>Total Revenues</b>	<b>\$0</b>	<b>\$80,000</b>	<b>\$2,678</b>	<b>\$370,503</b>	<b>\$309,504</b>
Personnel	\$0	\$0	\$0	\$0	\$0
Operating	0	50,250	48,667	101,493	148,671
Capital Outlay	0	0	34,971	384,147	33,500
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$50,250</b>	<b>\$83,638</b>	<b>\$485,640</b>	<b>\$182,171</b>



# UPPER GRAND VALLEY PEST DISTRICT



*Purple Loosestrife*

## Organizational Function

This special district accounts for all revenues and expenditures for pest control and noxious weed control in the Upper Grand Valley. Revenue is derived from property tax from those who reside within the Upper Grand Valley Pest District.



*Japanese Beetle*

### Revenues

Department Generated  
General Support Required \*

### **Total Revenues**

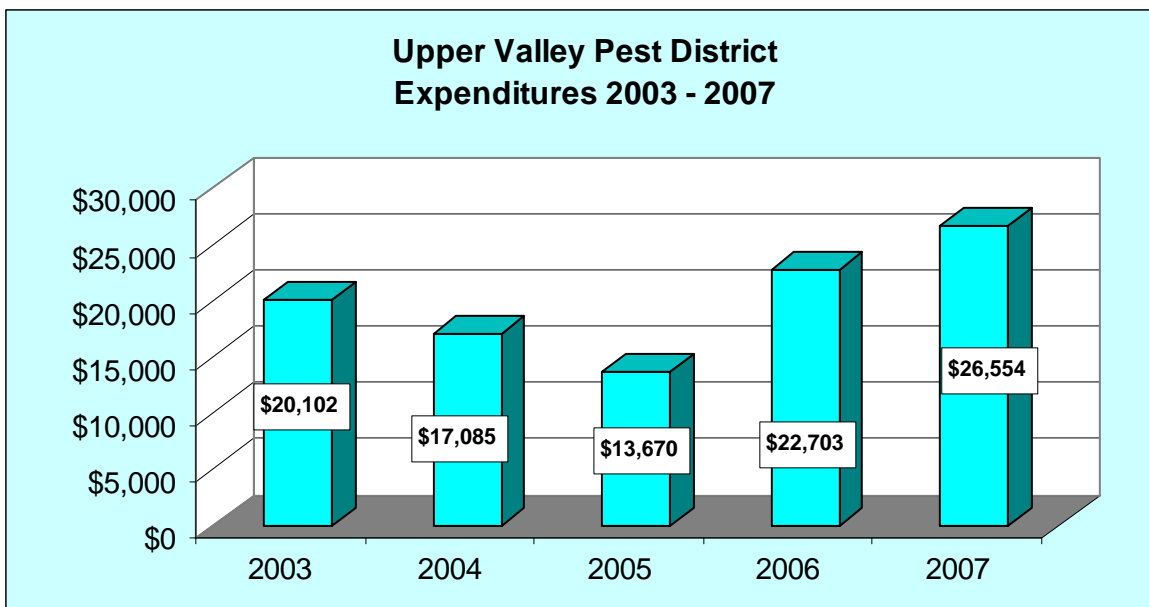
\* Taxes, Transfers or Fund Balance

### Expenditures

Personnel  
Operating  
Capital Outlay

### **Total Expenditures**

	← Actual Audited →			
	2003	2004	2005	Budget 2007
Department Generated	\$1	\$0	\$0	\$1
General Support Required *	20,101	17,085	20,499	21,670
<b>Total Revenues</b>	<b>\$20,102</b>	<b>\$17,085</b>	<b>\$20,499</b>	<b>\$21,671</b>
Personnel	\$0	\$12,332	\$8,696	\$18,310
Operating	20,102	4,753	4,974	4,393
Capital Outlay	0	0	0	0
<b>Total Expenditures</b>	<b>\$20,102</b>	<b>\$17,085</b>	<b>\$13,670</b>	<b>\$22,703</b>





# MESA COUNTY LOWER VALLEY PUBLIC IMPROVEMENT DISTRICT

## Organizational Function

On December 6, 2004, the Mesa County Lower Valley Public Improvement District (MCLVPID) was established by resolution.

The MCLVPID was formed to provide sanitary sewer services and related improvements. The revenues include monthly service charges for sanitary sewer services and expenditures are for maintenance and operation of the sanitary sewer services.

### Revenues

Department Generated  
General Support Required \*

### **Total Revenues**

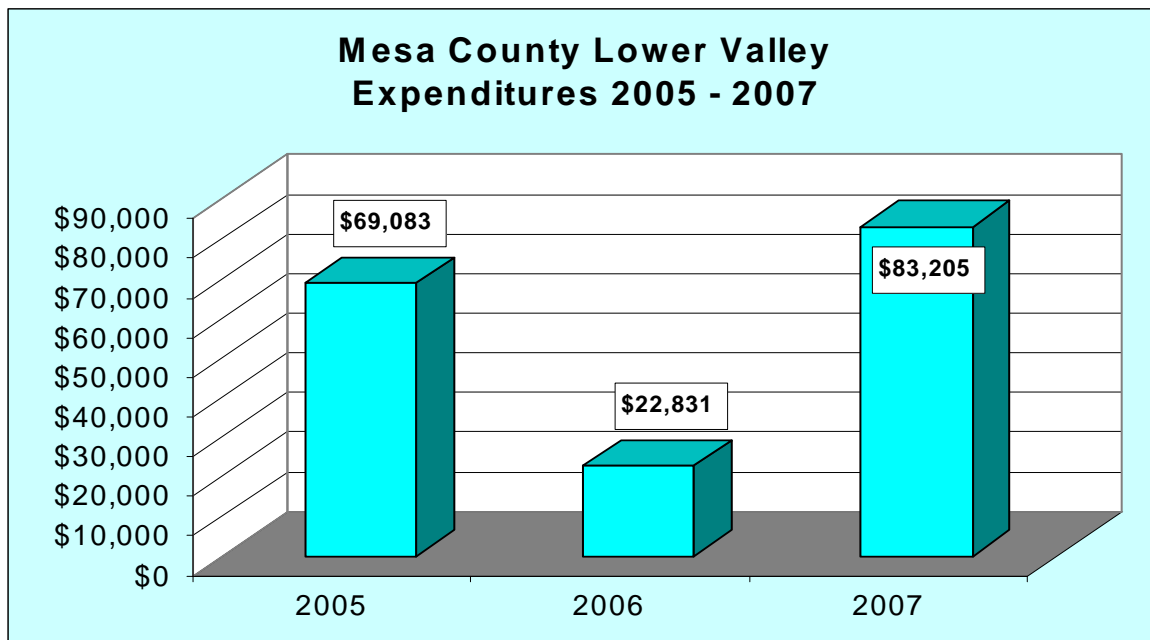
\* Taxes, Transfers or Fund Balance

### Expenditures

Personnel  
Operating  
Capital Outlay

### **Total Expenditures**

	Actual Audited			Projected	Budget
	2003	2004	2005	2006	2007
Department Generated	\$0	\$0	\$697,216	\$59,348	\$69,000
General Support Required *	0	0	0	0	0
<b>Total Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$697,216</b>	<b>\$59,348</b>	<b>\$69,000</b>
Personnel	\$0	\$0	\$13,304	\$0	\$0
Operating	0	0	36,613	22,831	42,605
Capital Outlay	0	0	19,166	0	40,600
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$69,083</b>	<b>\$22,831</b>	<b>\$83,205</b>



# MESA COUNTY WHITEWATER PUBLIC IMPROVEMENT DISTRICT

## Organizational Function

On November 7, 2006, the citizens of the proposed District voted to establish the Mesa County Whitewater Public Improvement District and to exempt the newly formed district from revenue and spending restrictions. For accounting purposes there has to be a unique fund to record the revenues and expenditures. This would be an enterprise fund as the District provides services; the District would be fully supported by the user fees and tap fees.

On December 11, 2006, the Whitewater Sewer Services Fund was established by resolution and designated as an enterprise fund.

### Revenues

Department Generated  
General Support Required \*

### Total Revenues

\* Taxes, Transfers or Fund Balance

### Expenditures

Personnel  
Operating  
Capital Outlay

### Total Expenditures

Projected 2006	Budget 2007
\$0	\$1,300,000
0	0
<b>\$0</b>	<b>\$1,300,000</b>
\$0	\$0
0	0
0	1,300,000
<b>\$0</b>	<b>\$1,300,000</b>