

City of Gunnison
 Trial Balance - Unaudited and Subject to Additional Transactions
 For the Period Ended December 31, 2014

ACCOUNT NAME	PER AUDIT 12/31/13	12/31/2014 To Date	2014 Final Budget	% of Budget
GOVERNMENTAL FUND - GENERAL				
ASSETS				
Cash - Trust & Agency Operating	\$329,528	\$917,707		
Checking	(\$233,125)	(\$137,149)		
Cash - WF Agency Securities	\$882,103	\$882,103		
Investments	\$2,430,470	\$2,332,627		
Petty Cash - Municipal Court	\$50	\$50		
Petty Cash - Finance	\$230	\$230		
Petty Cash - Police	\$70	\$70		
Petty Cash - Community Center	\$250	\$0		
Petty Cash - Cranor Hill	\$300	\$300		
Petty Cash - Events	\$0	\$0		
Petty Cash - Jorgensen	\$0	\$0		
Equity in Pooled Cash and Investments	\$3,409,877	\$3,995,939		
Accounts Receivable	\$1,207,285	\$99,598		
Programs Accounts Receivable	\$4,455	\$0		
Credit Card Receivable	\$5,861	\$0		
Utilities Accounts Receivable		\$0		
Safe Ride Fuel Purchases Receivable	\$0	\$759		
Accounts Receivable - Total	\$1,217,601	\$100,357		
Property Tax Receivable	\$266,502	\$266,502		
Due From P&R Fund - Rink	\$17,320	\$17,320		
Interfund Advance - Total	\$17,320	\$17,320		
Prepaid Items	\$134	\$11,390		
Total Assets	\$4,911,434	\$4,391,508		

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Liabilities:

Accounts Payable	\$271,955	\$81,033
Van Tuyl Lease Deposit Payable	\$1,800	\$1,800
Accounts Payable - Total	\$273,755	\$82,833
Payroll Payable	\$79,259	\$0
Restitution Payable	\$0	\$50
Safe Ride Surcharge Payable	\$319	\$341

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ACCOUNT NAME	PER AUDIT 12/31/13	12/31/2014 To Date	2014 Final Budget	% of Budget
Court Bonds Payable	\$0	\$110		
Prepaid Revenue	\$5,928	\$2,090		
Sales Tax Payable		\$0		
Accrued Expenses - Total	\$85,506	\$2,591		
Total Liabilities	\$359,261	\$85,423		
Deferred Inflows of Resources:				
Unearned Revenue - Property Taxes	\$266,502	\$266,502		
Total Deferred Inflows of Resources	\$266,502	\$266,502		
Fund Balances:				
Nonspendable (Prepaid Items)	\$134	\$11,390		
Restricted (TABOR 3%)	\$212,600	\$194,527		
Youth Council	\$350	\$350		
Scholarships	\$7,122	\$7,122		
Senior Addition	\$1,000	\$1,000		
K-9	\$10,745	\$10,745		
Court Forfeitures	\$10,420	\$1,922		
Dare	\$663	\$663		
Assigned - Total	\$30,301	\$21,803		
Unassigned	\$3,799,231	\$4,057,951		
Total Fund Balances at Beginning of Year	\$4,042,266	\$4,285,671		
Excess (Deficiency) of Revenues Over Expenditures	\$243,406	(\$245,851)		
Total Fund Balances at End of Year	\$4,285,671	\$4,039,820		
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$4,911,434	\$4,391,745		

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ACCOUNT NAME	PER AUDIT 12/31/13	12/31/2014 To Date	2014 Final Budget	% of Budget
REVENUES:				
PROPERTY TAXES	\$296,649	\$259,786	\$260,550	99.71%
SPECIFIC OWNERSHIP TAX	\$15,870	\$16,049	\$13,200	121.58%
ADDITIONAL MOTOR VEHICLE TAX	\$17,696	\$18,186	\$17,200	105.73%
CITY SALES TAX	\$3,779,394	\$3,507,184	\$3,740,115	93.77%
COUNTY SALES TAX	\$599,714	\$577,567	\$587,198	98.36%
USE TAX	\$190,718	\$157,320	\$121,000	130.02%
CIGARETTE TAX	\$16,235	\$15,060	\$17,000	88.59%
OCCUPATION TAX-TELEPHONE	\$6,604	\$5,016	\$6,500	77.17%
PENALTY/INTEREST ON DELINQUENT TAX	\$1,494	\$1,123	\$1,000	112.29%
CABLE TV FRANCHISE	\$18,847	\$13,155	\$19,200	68.52%
NATURAL GAS FRANCHISE	\$115,698	\$137,325	\$120,000	114.44%
ELECTRIC FRANCHISE	\$252,270	\$230,935	\$262,255	88.06%
WATER FRANCHISE	\$29,154	\$26,417	\$28,068	94.12%
SEWER FRANCHISE	\$57,475	\$51,840	\$52,789	98.20%
PENALTY/INTEREST ON DELIQUENT SALES TAX	\$750	\$0	\$1,000	0.00%
SEVERANCE TAX	\$155,206	\$173,157	\$100,000	173.16%
PUBLIC IMPROVEMENT FEE	\$6,467	\$26,146	\$4,000	653.64%
TAXES AND FEES - TOTAL	\$5,560,242	\$5,216,267	\$5,351,075	97.48%
LIQUOR LICENSE	\$8,052	\$9,684	\$6,000	161.40%
SALES TAX LICENSE	\$8,835	\$9,006	\$8,700	103.51%
ANIMAL CONTROL LICENSE	\$362	\$380	\$275	138.18%
COMMUNITY DEVELOPMENT PERMIT/LICENSE	\$47,131	\$85,845	\$10,000	858.45%
TRANSIENT MERCHANT APPLICATION FEE	\$100	\$100	\$50	200.00%
LICENSES AND PERMITS - TOTAL	\$64,480	\$105,015	\$25,025	419.64%
STATE GRANTS	\$540,349	\$129,865	\$312,740	41.52%
LOCAL GRANTS	\$267,704	\$169,658	\$71,734	236.51%
MINERAL LEASING	\$67,792	\$95,771	\$67,100	142.73%
STATE MAINTENANCE AGREEMENT	\$36,357	\$21,032	\$32,540	64.63%
HIGHWAY USERS TAX FUNDING	\$150,197	\$153,210	\$146,163	104.82%
FIRE PROTECTION DISTRICT	\$8,928	\$9,280	\$7,200	128.88%
HAZMAT REIMBURSEMENTS	\$333	\$1,319	\$0	
GOCO Grant			\$14,000	
POST GRANT - POLICE	\$0	\$6,484	\$12,000	54.03%
LAW ENFORCEMENT ADVOCATE PROGRAM	\$0	\$9,033	\$9,033	100.00%
INTERGOVERNMENTAL - TOTAL	\$1,071,660	\$595,651	\$672,510	88.57%
COURT COSTS	\$3,321	\$3,140	\$3,800	82.63%
COMMUNITY DEVELOPMENT DEPARTMENT REV	\$1,243	\$0	\$0	
POLICE DEPARTMENT REVENUE	\$16,441	\$17,885	\$19,825	90.21%

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ACCOUNT NAME	PER AUDIT 12/31/13	12/31/2014 To Date	2014 Final Budget	% of Budget
CLERK REVENUE	\$0	\$3	\$50	6.00%
ANIMAL CONTROL REVENUE	\$2,900	\$3,205	\$2,000	160.25%
RECREATION PROGRAM REVENUE	\$167,925	\$155,030	\$162,200	95.58%
FINANCE DEPARTMENT REVENUE	\$8,366	\$8,024	\$9,000	89.16%
SALES TAX SERVICE FEE	\$7,608	\$7,943	\$8,000	99.28%
DISPATCH ADMINISTRATION FEE	\$13,820	\$13,464	\$14,342	93.88%
BUILDING DEPARTMENT SERVICES	\$4,636	\$0	\$0	
FIRE DEPARTMENT SERVICES	\$756	\$572	\$0	
CONCESSIONS	\$6,563	\$6,719	\$7,400	90.80%
PARK REVENUES	\$7,000	\$10,058	\$6,500	154.74%
EVENTS	\$4,110	\$22,683	\$21,382	106.08%
EVENTS - EVENT COORDINATOR	\$7,503	\$0	\$0	
SCHOLARSHIPS	\$2,818	\$3,794	\$3,749	101.20%
CHARGES FOR SERVICES - TOTAL	\$255,010	\$252,519	\$258,248	97.78%
TRAFFIC FINES	\$10,630	\$14,535	\$9,000	161.50%
DOG/CAT FINES	\$2,872	\$3,726	\$2,600	143.32%
MISCELLANEOUS FINES & FORFEITURES	\$18,623	\$12,916	\$16,000	80.73%
FINES & FORFEITURES - TOTAL	\$32,125	\$31,177	\$27,600	112.96%
MISCELLANEOUS REVENUES	\$3,598	\$684	\$1,000	68.40%
REFUNDS	\$0	\$1,357	\$5,000	27.13%
COMPENSATION FOR LOSS	\$4,155	\$6,124	\$3,899	157.06%
CRIME PREVENTION/DARE CONTRIBUTIONS	\$541	\$875	\$1,000	87.50%
LAW ENFORCEMENT SURCHARGE	\$8,125	\$0	\$0	
VAN TUYL PROPERTY LEASE	\$30,600	\$30,600	\$30,600	100.00%
SALE OF FIXED ASSETS		\$20,753	\$0	
CRANOR HILL LIFT TICKETS	\$4,370	\$9,539	\$6,000	158.98%
CARA CONTRIBUTIONS	\$0	\$3,754	\$2,745	136.76%
SENIOR ADDITION CONTRIBUTIONS	\$1,000	\$38,100	\$600	6350.00%
EL POMAR GRANT	\$10,000	\$0	\$10,000	0.00%
RENTS AND MISCELLANEOUS - TOTAL	\$62,389	\$111,785	\$60,844	183.72%
EARNINGS ON INVESTMENTS	\$14,382	\$14,090	\$15,000	93.94%
UNREALIZED GAIN/LOSS	(\$7,631)	\$0	\$0	
EARNINGS ON INVESTMENTS - NET	\$6,750	\$14,090	\$15,000	93.94%
TOTAL REVENUES	\$7,052,656	\$6,326,505	\$6,410,303	98.69%
TRANSFERS IN	\$201,529	\$0	\$17,321	0.00%
TRANSFERS OUT	(\$18,830)	(\$16,830)	(\$73,620)	22.86%
OTHER FINANCING SOURCES (USES) - TOTAL	\$182,699	(\$16,830)	(\$56,299)	29.89%

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ACCOUNT NAME	PER AUDIT 12/31/13	12/31/2014 To Date	2014 Final Budget	% of Budget
TOTAL REVENUE & OTHER FINANCING SOURCES (USES)	\$7,235,355	\$6,309,675	\$6,354,004	99.3%
EXPENDITURES:				
CITY COUNCIL				
WAGES	\$31,200	\$31,200	\$31,200	100.00%
SOCIAL SECURITY	\$1,934	\$1,934	\$1,934	100.02%
MEDICARE	\$452	\$452	\$452	100.09%
HLTH INS/WC/OTHER BENEFITS.	\$48	\$69	\$69	99.71%
TOTAL PERSONNEL	\$33,635	\$33,656	\$33,655	100.00%
MATERIAL/OPERATING SUPPLIES	\$415	\$70	\$200	35.00%
CLOTHING/UNIFORMS	\$0	\$0	\$200	0.00%
DUES/MEETINGS/MEMBERSHIP/TUITION	\$9,166	\$9,263	\$12,300	75.31%
PROFESSIONAL SERVICES	\$180	\$3,479	\$3,950	88.08%
TRAVEL/MILEAGE/MEALS/LODGING	\$877	\$445	\$2,000	22.27%
MISCELLANEOUS EXPNS	\$549	\$613	\$1,000	61.33%
EMPLOYEE APPRECIATION	\$3,594	\$4,876	\$4,500	108.36%
YOUTH COUNCIL	\$194	\$586	\$550	106.52%
CITY FEST	\$3,423	\$3,491	\$5,475	63.77%
CONTRA-INDIRECT COST ALLOCATION	(\$29,049)	(\$31,298)	(\$32,614)	95.96%
CITY COUNCIL - TOTAL	\$22,984	\$25,182	\$31,216	80.67%
MUNICIPAL COURT				
WAGES	\$59,394	\$61,161	\$63,067	96.98%
SOCIAL SECURITY	\$3,453	\$3,670	\$3,910	93.87%
MEDICARE	\$808	\$859	\$914	93.93%
HLTH INS/WC/OTHER BENEFITS.	\$9,418	\$10,677	\$10,816	98.72%
RETIREMENT	\$2,394	\$2,551	\$2,592	98.42%
TOTAL PERSONNEL	\$75,467	\$78,918	\$81,299	97.07%
MATERIAL/OPERATING SUPPLIES	\$760	\$145	\$500	29.09%
DUES/MEETINGS/MEMBERSHIP/TUITION	\$60	\$40	\$425	9.41%
PROFESSIONAL SERVICES	\$185	\$0	\$150	0.00%
REPAIR/MAINTENANCE SERVICES	\$0	\$0	\$50	0.00%
OTHER PURCHASED SERVICES	\$1,135	\$720	\$1,200	60.00%
TRAVEL/MILEAGE/MEALS/LODGING	\$1,458	\$405	\$450	90.01%
MUNICIPAL COURT - TOTAL	\$79,065	\$80,229	\$84,074	95.43%
CITY ATTORNEY				
PROFESSIONAL SERVICES	\$65,289	\$41,777	\$60,000	69.63%
ATTORNEY - TOTAL	\$65,289	\$41,777	\$60,000	69.63%

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ACCOUNT NAME	PER AUDIT 12/31/13	12/31/2014 To Date	2014 Final Budget	% of Budget
CITY MANAGER				
WAGES	\$116,194	\$125,049	\$134,696	92.84%
SOCIAL SECURITY	\$7,440	\$7,319	\$8,351	87.64%
MEDICARE	\$1,758	\$1,958	\$1,953	100.24%
HLTH INS/WC/OTHER BENEFITS.	\$12,343	\$13,986	\$14,156	98.80%
RETIREMENT	\$15,305	\$16,967	\$17,264	98.28%
TOTAL PERSONNEL	\$153,040	\$165,279	\$176,420	93.68%
MATERIAL/OPERATING SUPPLIES	\$150	\$25	\$200	12.55%
CLOTHING/UNIFORMS	\$0	\$0	\$100	0.00%
ADVERTISING/LLEGAL NOTICES	\$22	\$141	\$200	70.68%
SUBSCRIPTIONS/LITERATURE/FILMS	\$125	\$108	\$0	
DUES/MEETINGS/MEMBERSHIP/TUITION	\$190	\$1,117	\$2,200	50.77%
TELEPHONE/FAX SERVICES	\$916	\$967	\$750	128.91%
PROFESSIONAL SERVICES	\$0	\$0	\$500	0.00%
TRAVEL/MILEAGE/MEALS/LODGING	\$1,136	\$828	\$2,000	41.40%
MISCELLANEOUS EXPENSES	\$130	\$0	\$200	0.00%
CONTRA-INDIRECT COST ALLOCATION	(\$90,033)	(\$102,733)	(\$103,072)	99.67%
CITY MANAGER - TOTAL	\$65,675	\$65,732	\$79,498	82.68%
CITY CLERK				
WAGES	\$99,550	\$102,571	\$105,767	96.98%
OVERTIME	\$0	\$0	\$100	0.00%
SOCIAL SECURITY	\$5,896	\$6,280	\$6,564	95.67%
MEDICARE	\$1,379	\$1,469	\$1,535	95.67%
HLTH INS/WC/OTHER BENEFITS.	\$14,147	\$16,049	\$16,266	98.67%
RETIREMENT	\$6,307	\$6,479	\$7,042	92.01%
TOTAL PERSONNEL	\$127,278	\$132,848	\$137,274	96.78%
MATERIAL/OPERATING SUPPLIES	\$5,403	\$393	\$1,300	30.22%
ELECTION SUPPLIES	\$7,202	\$6,000	\$15,000	40.00%
PRINTING/DUPLICATIONS SVCS	\$204	\$0	\$200	0.00%
ADVERTISING/LLEGAL NOTICES	\$3,736	\$8,730	\$13,500	64.67%
SUBSCRIPTIONS/LITERATURE/FILMS	\$36	\$36	\$75	48.00%
DUES/MEETINGS/MEMBERSHIP/TUITION	\$590	\$1,365	\$1,750	78.00%
PROFESSIONAL SERVICES	\$2,845	\$704	\$7,068	9.96%
REPAIR/MAINTENANCE SERVICES	\$0	\$0	\$100	0.00%
CONTRACTED SVCICIES	\$1,085	\$1,189	\$1,000	118.95%
TRAVEL/MILEAGE/MEALS/LODGING	\$0	\$957	\$957	99.96%
CONTRACTED SVCICIES	(\$74,190)	(\$75,207)	(\$89,112)	84.40%
CITY CLERK - TOTAL	\$74,189	\$77,015	\$89,112	86.42%
FINANCE DEPARTMENT				

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ACCOUNT NAME	PER AUDIT 12/31/13	12/31/2014 To Date	2014 Final Budget	% of Budget
WAGES	\$257,319	\$264,992	\$272,813	97.13%
OVERTIME	\$0	\$0	\$100	0.00%
SOCIAL SECURITY	\$15,189	\$16,162	\$16,921	95.52%
MEDICARE	\$3,552	\$3,780	\$3,957	95.53%
HLTH INS/WC/OTHER BENEFITS.	\$26,820	\$36,369	\$33,408	108.86%
RETIREMENT	\$14,693	\$15,679	\$16,308	96.14%
TOTAL PERSONNEL	\$317,573	\$336,983	\$343,507	98.10%
MATERIAL/OPERATING SUPPLIES	\$1,875	\$2,315	\$2,100	110.25%
POSTAGE/FREIGHT SVCS	\$24,996	\$26,881	\$26,000	103.39%
PRINTING/DUPLICATION SVCS	\$9,974	\$6,005	\$9,000	66.72%
ADVERTISING/LLEGAL NOTICES	\$0	\$151	\$180	83.61%
DUES/MEETINGS/MBRSHPS/TUITION	\$649	\$1,151	\$1,500	76.73%
PROFESSIONAL SERVICES	\$15,500	\$15,000	\$15,500	96.77%
REPAIR/MAINTENANCE SERVICES	\$0	\$61	\$200	30.48%
CONTRACTED SERVICES	\$34,146	\$26,338	\$33,300	79.09%
TRAVEL/MILEAGE/MEALS/LODGING	\$376	\$522	\$1,000	52.24%
PROPERTY/LIABILITY INS PREM	\$40,527	\$44,898	\$44,900	100.00%
MISCELLANEOUS EXPENSES	\$169	\$0	\$200	0.00%
CONTRA-INDIRECT COST ALLOCATION	(\$222,892)	(\$234,178)	(\$236,744)	98.92%
FINANCE - TOTAL	\$222,893	\$226,127	\$240,643	93.97%
GENERAL SERVICIES				
OTHER PURCHASED SERVICES	\$40,948	\$45,356	\$44,625	101.64%
CONTRA-INDIRECT COST ALLOCATION	(\$20,475)	(\$22,683)	(\$22,313)	101.66%
GENERAL SERVICES - TOTAL	\$20,473	\$22,673	\$22,312	101.62%
COMMUNITY DEVELOPMENT				
WAGES	\$173,290	\$172,024	\$185,262	92.85%
OVERTIME	\$77	\$65	\$750	8.69%
SOCIAL SECURITY	\$10,000	\$10,431	\$11,533	90.44%
MEDICARE	\$2,339	\$2,440	\$2,697	90.46%
HLTH INS/WC/OTHER BENEFITS.	\$21,720	\$25,630	\$25,878	99.04%
RETIREMENT	\$8,619	\$9,559	\$9,263	103.20%
TOTAL PERSONNEL	\$216,046	\$220,149	\$235,383	93.53%
MATERIAL/OPERATING SUPPLIES	\$1,770	\$1,668	\$2,250	74.14%
POSTAGE/FREIGHT SERVICES	\$0	\$25	\$150	16.33%
PRINTING/DUPLICATION SVCS	\$1,114	\$1,597	\$1,500	106.47%
ADVERTISING/LLEGAL NOTICES	\$1,019	\$744	\$1,000	74.44%
SUBSCRIPTIONS/LITERATURE/FILSM	\$95	\$396	\$300	131.92%
DUES/MEETINGS/MBRSHPS/TUITION	\$2,404	\$1,960	\$1,940	101.02%
PROFESSIONAL SERVICES	\$665	\$0	\$800	0.00%

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REPAIR/MAINTENANCE SERVICES	\$0	\$40	\$500	7.99%
CONTRACTED SERVICES	\$2,350	\$1,700	\$2,810	60.50%
COMMISSIONS/BOARD FEES	\$6,036	\$5,250	\$8,500	61.76%
TRAVEL/MILEAGE/MEALS/LODGING	\$722	\$288	\$1,250	23.03%
FLEET SERVICES	\$100	\$0	\$0	
MISCELLANEOUS EXPENSES	\$0	\$183	\$300	61.02%
COMMUNITY DEVELOPMENT - TOTAL	\$232,321	\$234,000	\$256,683	91.16%
GENERAL GOVERNMENT - TOTAL	\$782,889	\$772,734	\$863,538	89.48%
POLICE DEPARTMENT				
WAGES	\$851,199	\$931,724	\$976,310	95.43%
OVERTIME	\$36,438	\$47,024	\$43,260	108.70%
SOCIAL SECURITY	\$8,918	\$9,318	\$10,040	92.81%
MEDICARE	\$12,206	\$13,953	\$14,784	94.38%
HLTH INS/WC/OTHER BENEFITS.	\$122,977	\$158,829	\$167,320	94.93%
RETIREMENT	\$99,167	\$114,075	\$113,703	100.33%
TOTAL PERSONNEL	\$1,130,905	\$1,274,923	\$1,325,417	96.19%
MATERIAL/OPERATING SUPPLIES	\$10,642	\$15,290	\$14,950	102.28%
CLOTHING-UNIFORM SUPPLIES	\$3,429	\$3,372	\$4,315	78.15%
FUEL-LUBRICANT SUPPLIES	\$27,085	\$29,124	\$28,350	102.73%
POSTAGE/FREIGHT SVCS	\$175	\$339	\$300	112.97%
PRINTING/DUPLICATION SVCS	\$2,785	\$994	\$1,380	72.04%
ADVERTISING/LEGAL NOTICES	\$59	\$112	\$400	27.91%
SUBSCRIPTIONS/LITERATURE/FILMS	\$655	\$722	\$676	106.74%
DUES/MEETINGS/MBRSHPS/TUITION	\$192	\$2,019	\$2,765	73.03%
TELEPHONE/FAX SERVICES	\$1,405	\$3,209	\$3,184	100.78%
UTILITIES	\$4,970	\$7,919	\$8,200	96.57%
PROFESSIONAL SERVICES	\$1,086	\$5,456	\$6,685	81.61%
REPAIR/MAINTENANCE SERVICES	\$6,279	\$8,617	\$9,700	88.84%
OTHER PURCHASED SERVICES	\$11,804	\$1,211	\$1,950	62.12%
DISPATCH SERVICES-CITY	\$168,483	\$160,950	\$160,846	100.06%
CONTRACTED SERVICES	\$1,307	\$11,662	\$11,500	101.41%
TRAVEL/MILEAGE/MEALS/LODGING	\$2,639	\$1,790	\$2,460	72.76%
PROPERTY/LIABILITY INSURANCE	\$40,365	\$45,993	\$46,000	99.98%
PROPERTY/LIABILITY CLAIM PAYMENTS	\$80	\$0	\$0	
RENTAL SERVICES	\$2,667	\$2,578	\$2,676	96.34%
FLEET SERVICES	\$11,803	\$10,303	\$10,303	100.00%
CODE COMPLIANCE	\$100	\$0	\$550	0.00%
CRIME PREVENTION/DARE EXPENSE	\$1,355	\$1,732	\$1,650	104.95%
POST TRAINING EXPENSES	\$0	\$11,366	\$14,000	81.18%
POLICE DEPARTMENT - TOTAL	\$1,430,269	\$1,599,680	\$1,658,257	96.47%

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BUILDING INSPECTION				
WAGES	\$60,921	\$66,850	\$68,933	96.98%
OVERTIME	\$0	\$0	\$500	0.00%
SOCIAL SECURITY	\$3,574	\$4,025	\$4,305	93.50%
MEDICARE	\$836	\$941	\$1,007	93.49%
HLTH INS/WC/OTHER BENEFITS.	\$9,097	\$13,002	\$11,007	118.13%
RETIREMENT	\$3,025	\$3,447	\$3,447	99.99%
TOTAL PERSONNEL	\$77,453	\$88,265	\$89,199	98.95%
MATERIAL/OPERATING SUPPLIES	\$61	\$20	\$100	19.72%
FUEL-LUBRICANT SUPPLIES	\$695	\$665	\$800	83.13%
POSTAGE/FREIGHT SVCS	\$0	\$0	\$25	0.00%
PRINTING/DUPLICATION SVCS	\$0	\$6	\$100	5.50%
ADVERTISING/LEGAL NOTICES	\$0	\$0	\$100	0.00%
SUBSCRIPTIONS/LITERATURE/FILSM	\$35	\$0	\$100	0.00%
DUES/MEETINGS/MEMBERSHIP/TUITION	\$799	\$585	\$1,000	58.50%
TELEPHONE/FAX SERVICES	\$229	\$321	\$225	142.49%
REPAIR/MAINTENANCE SERVICES	\$0	\$0	\$50	0.00%
COMMISSION/BOARD FEES	\$0	\$0	\$250	0.00%
TRAVEL/MILEAGE/MEALS/LODGING	\$1,127	\$997	\$1,750	56.99%
FLEET SERVCIES	\$500	\$500	\$500	100.01%
MISCELLANEOUS EXPENSES	\$25	\$17	\$100	17.17%
BUILDING INSPECTION - TOTAL	\$80,924	\$91,376	\$94,299	96.90%
FIRE DEPARTMENT				
WAGES	\$82,756	\$82,503	\$84,798	97.29%
OVERTIME	\$136	\$131	\$250	52.57%
SOCIAL SECURITY	\$5,047	\$5,108	\$5,273	96.88%
MEDICARE	\$1,181	\$1,195	\$1,233	96.90%
HLTH INS/WC/OTHER BENEFITS.	\$8,951	\$17,301	\$10,141	170.60%
RETIREMENT	\$6,123	\$5,765	\$6,555	87.95%
TOTAL PERSONNEL	\$104,194	\$112,003	\$108,250	103.47%
MATERIAL/OPERATING SUPPLIES	\$6,517	\$7,124	\$8,000	89.06%
CLOTHING-UNIFORM SUPPLIES	\$11,397	\$8,627	\$11,500	75.02%
FUEL-LUBRICANT SUPPLIES	\$4,348	\$3,971	\$3,500	113.45%
POSTAGE/FREIGHT SVCS	\$71	\$19	\$100	18.54%
PRINTING/DUPLICATION SVCS	\$17	\$0	\$100	0.00%
SUBSCRIPTIONS/LITERATURE/FILMS	\$2,872	\$3,743	\$2,500	149.72%
DUES/MEETINGS/MEMBERSHIP/TUITION	\$2,688	\$4,317	\$3,500	123.33%
TELEPHONE/FAX SERVICES	\$0	\$354	\$300	118.03%
REPAIR/MAINTNENACE SERVICES	\$8,861	\$13,360	\$14,320	93.30%
DISPATCH SERVICES-CITY	\$7,782	\$7,237	\$7,228	100.12%

City of Gunnison
 Trial Balance - Unaudited and Subject to Additional Transactions
 For the Period Ended December 31, 2014

ACCOUNT NAME	PER AUDIT 12/31/13	12/31/2014 To Date	2014 Final Budget	% of Budget
FIREHOUSE EXPENSES	\$10,714	\$10,668	\$12,000	88.90%
TRAVEL/MILEAGE/MEALS/LODGING	\$1,700	\$4,946	\$6,000	82.43%
PROPERTY/LIABILITY INSURANCE	\$640	\$712	\$650	109.51%
PROPERTY/LIABILITY CLAIM PAYMENTS	\$0	\$787	\$0	
LIFE INSURANCE PREMIUM	\$3,900	\$3,953	\$3,500	112.94%
FLEET SERVICES	\$4,620	\$3,646	\$3,620	100.72%
MISCELLANEOUS EXPENSES	\$488	\$86	\$0	
VOLUNTEER REIMBURSEMENT	\$7,773	\$6,072	\$10,000	60.72%
CONTRIBUTIONS	\$32,700	\$32,700	\$32,700	100.00%
FIRE DEPARTMENT - TOTAL	\$211,281	\$224,324	\$227,768	98.49%
HAZARDOUS MATERIALS				
WAGES	\$0	\$0	\$150	0.00%
OVERTIME	\$323	\$180	\$1,000	18.00%
SOCIAL SECURITY	\$20	\$11	\$71	15.42%
MEDICARE	\$5	\$3	\$17	15.00%
HLTH INS/WC/OTHER BENEFITS	\$4	\$0	\$47	0.00%
TOTAL PERSONNEL	\$352	\$193	\$1,285	15.06%
MATERIAL/OPERATING SUPPLIES	\$989	\$1,224	\$1,000	122.36%
FUEL-LUBRICANT SUPPLIES	\$410	\$235	\$400	58.83%
OTHER PURCHASED SERVICES	\$128	\$141	\$0	
DISPATCH - CITY SVCS	\$1,978	\$1,761	\$1,760	100.03%
FLEET SERVICES	\$1,000	\$700	\$700	99.99%
MISCELLANEOUS EXPNS	\$811	\$1,417	\$1,500	94.44%
HAZARDOUS MATERIALS - TOTAL	\$5,668	\$5,671	\$6,645	85.34%
LAW ENFORCEMENT ADVOCATE				
WAGES		\$12,760	\$26,887	47.46%
OVERTIME		\$0	\$100	0.00%
SOCIAL SECURITY		\$723	\$1,000	72.34%
MEDICARE		\$169	\$250	67.68%
HLTH INS/WC/OTHER BENEFITS.		\$1,819	\$2,150	84.59%
RETIREMENT		\$638	\$650	98.16%
TOTAL PERSONNEL	\$0	\$16,109	\$31,037	51.90%
MATERIAL/OPERATING SUPPLIES		\$41	\$50	81.34%
POSTAGE/FREIGHT SVCS		\$0	\$50	0.00%
PRINTING/DUPLICATION SVCS		\$0	\$50	0.00%
DUES/MEETINGS/MEMBERSHIP/TUITION		\$311	\$350	88.86%
TELEPHONE/FAX SERVICES		\$0	\$180	0.00%
OTHER PURCHASED SERVICES		\$72	\$177	40.82%
DISPATCH SERVICES-CITY		\$579	\$600	96.50%

City of Gunnison
 Trial Balance - Unaudited and Subject to Additional Transactions
 For the Period Ended December 31, 2014

ACCOUNT NAME	PER AUDIT 12/31/13	12/31/2014 To Date	2014 Final Budget	% of Budget
TRAVEL/MILEAGE/MEALS/LODGING		\$460	\$500	92.05%
INDIRECT EXPENSES		\$0	\$39	0.00%
LAW ENFORCEMENT ADVOCATE - TOTAL	\$0	\$17,572	\$33,033	53.20%
PUBLIC SAFETY - TOTAL	\$1,728,142	\$1,938,623	\$2,020,002	95.97%

CITY HALL

MATERIAL/OPERATING SUPPLIES	\$7,171	\$3,884	\$8,500	45.70%
TELEPHONE/FAX SERVICES	\$7,430	\$6,580	\$8,000	82.24%
UTILITIES	\$16,889	\$11,753	\$19,500	60.27%
REPAIR/MAINTENANCE SERVICES	\$3,666	\$15,094	\$16,399	92.04%
OTHER PURCHASED SERVICES	\$0	\$422	\$1,000	42.23%
CONTRACTED SERVICES	\$23,063	\$23,325	\$28,500	81.84%
RENTAL SERVICES	\$7,409	\$4,686	\$8,800	53.25%
CONTRA-INDIRECT COST ALLOCATION	(\$10,172)	(\$9,677)	(\$12,834)	75.40%
CITY HALL - TOTAL	\$55,457	\$56,067	\$77,865	72.01%

CITY SHOPS

WAGES	\$19,313	\$8,995	\$16,975	52.99%
SOCIAL SECURITY	\$982	\$481	\$1,214	39.64%
MEDICARE	\$229	\$113	\$284	39.64%
HEALTH INSURANCE/WC/OTHER BENEFITS	\$2,845	\$2,075	\$3,525	58.86%
RETIREMENT	\$1,444	\$724	\$1,468	49.32%
TOTAL PERSONNEL	\$24,813	\$12,388	\$23,466	52.79%

MATERIAL/OPERATING SUPPLIES	\$3,209	\$2,571	\$4,000	64.27%
CLOTHING/UNIFORMS	\$0	\$0	\$250	0.00%
PRINTING/DUPLICATION SVCS	\$482	(\$37)	\$100	-37.15%
TELEPHONE/FAX SERVICES	\$6,193	\$5,941	\$7,482	79.40%
UTILITIES	\$16,636	\$16,734	\$20,000	83.67%
PROFESSIONAL SERVICES	\$1,640	\$986	\$1,754	56.23%
REPAIR/MAINTENANCE SERVICES	\$300	\$422	\$400	105.47%
OTHER PURCHASED SERVICES	\$600	\$1,740	\$700	248.57%
DISPATCH-CITY SERVICES	\$3,032	\$3,032	\$3,032	100.00%
CONTRACTED SERVICES	\$0	\$1,300	\$2,600	50.00%
RENTAL SERVICES	\$1,962	\$1,663	\$1,700	97.82%
MISCELLANEOUS EXPENSE	\$0	\$0	\$200	0.00%
CONTRA - INDIRECT	(\$58,866)	(\$45,424)	(\$65,683)	69.16%
CITY SHOP - TOTAL	(\$0)	\$1,316	\$1	

STREET & ALLEY ADMIN

WAGES	\$89,177	\$96,395	\$99,399	96.98%
SOCIAL SECURITY	\$5,343	\$5,929	\$6,163	96.20%
MEDICARE	\$1,250	\$1,387	\$1,441	96.22%

City of Gunnison
 Trial Balance - Unaudited and Subject to Additional Transactions
 For the Period Ended December 31, 2014

ACCOUNT NAME	PER AUDIT 12/31/13	12/31/2014 To Date	2014 Final Budget	% of Budget
HLTH INS/WC/OTHER BENEFITS.	\$14,555	\$17,571	\$18,415	95.42%
RETIREMENT	\$6,807	\$7,663	\$7,541	101.62%
TOTAL PERSONNEL	\$117,132	\$128,944	\$132,959	96.98%
CLOTHING-UNIFORM SUPPLIES	\$1,140	\$1,155	\$1,500	76.97%
ADVERTISING/LEGAL NOTICES	\$41	\$80	\$200	39.86%
TELEPHONE/FAX SERVICES	\$1,483	\$1,317	\$1,500	87.78%
PROFESSIONAL SERVICES	\$250	\$0	\$700	0.00%
PROPERTY/LIABILITY INSURANCE	\$3,934	\$4,373	\$3,993	109.51%
PROPERTY/LIABILITY CLAIM PAYMENTS	\$0	\$0	\$1,500	0.00%
INDIRECT EXPENSES	\$9,811	\$7,571	\$10,947	69.16%
STREET & ALLEY ADMIN - TOTAL	\$133,791	\$143,438	\$153,299	93.57%
STREET & ALLEY MAINTENANCE				
WAGES	\$156,564	\$161,231	\$165,971	97.14%
OVERTIME	\$10,921	\$15,997	\$18,000	88.87%
SOCIAL SECURITY	\$9,824	\$10,781	\$11,220	96.09%
MEDICARE	\$2,298	\$2,522	\$2,624	96.10%
HLTH INS/WC/OTHER BENEFITS.	\$32,642	\$36,313	\$36,617	99.17%
RETIREMENT	\$8,696	\$8,667	\$9,070	95.55%
TOTAL PERSONNEL	\$220,944	\$235,510	\$243,502	96.72%
MATERIAL/OPERATING SUPPLIES	\$7,663	\$2,884	\$10,000	28.84%
FUEL-LUBRICANT SUPPLIES	\$40,992	\$51,843	\$37,485	138.30%
ADVERTISING/LEGAL NOTICES	\$0	\$0	\$100	0.00%
REPAIR/MAINTENANCE SERVICES	\$1,403	\$645	\$1,500	43.01%
CONTRACTED SERVICE - SNOW	\$0	\$9,720	\$10,000	97.20%
FLEET SERVICES	\$211,249	\$209,749	\$209,749	100.00%
LATE FEES	\$32	\$0	\$0	
STREET & ALLEY MAINTENANCE - TOTAL	\$482,283	\$510,351	\$512,336	99.61%
PUBLIC WORKS - TOTAL	\$671,530	\$711,172	\$743,501	95.65%
STREET IMPROVEMENTS				
TREE PROGRAM	\$3,417	\$1,659	\$6,000	27.65%
TREE CHIPPING	\$0	\$12,500	\$12,500	100.00%
MATERIAL CRUSHING	\$9,000	\$9,610	\$18,500	51.95%
PAINT STRIPING	\$23,614	\$23,957	\$25,000	95.83%
SIGNS	\$417	\$3,207	\$7,000	45.82%
GRAVEL	\$5,946	\$6,675	\$7,500	89.00%
CONCRETE	\$23,529	\$16,911	\$23,500	71.96%
SLURRY/CHIP SEAL	\$90,249	\$99,999	\$100,000	100.00%
CRACK SEAL	\$34,031	\$34,000	\$34,000	100.00%
STREET IMPROVEMENT/OVERLAY	\$761,609	\$627,774	\$630,000	99.65%

City of Gunnison
 Trial Balance - Unaudited and Subject to Additional Transactions
 For the Period Ended December 31, 2014

ACCOUNT NAME	PER AUDIT 12/31/13	12/31/2014 To Date	2014 Final Budget	% of Budget
STREET IMPROVEMENTS - TOTAL	\$951,812	\$836,293	\$864,000	96.79%
CAPITAL IMPROVEMENTS-FIXED ASSETS				
MESSAGE/SPEED TRAILER	\$0	\$21,734	\$30,000	72.45%
ELECTRONIC FINGER PRINT STATION	\$0	\$0	\$8,000	0.00%
UNIT #3 - REPLACE '76 CHEV STEP VAN	\$0	\$0	\$34,987	0.00%
UNIT #71 - REPLACE '96 CHEV S10-BLDG INSPECT	\$0	\$27,516	\$27,748	99.16%
IOOF PARK	\$0	\$60,462	\$90,000	67.18%
DOG PARK	\$0	\$1,870	\$25,000	7.48%
UNIT #81 REPLACE '06 JOHN DEERE MOWER	\$0	\$12,040	\$12,000	100.33%
FLEET REPLACEMENT-PD CARS	\$71,878	\$35,945	\$69,265	51.89%
UNIT #115 REPLACE GMC GENERAL	\$41,189	\$0	\$0	
UNIT #36 - REPLACE '96 CHEV 3/4T FLEET/PARKS		\$38,069	\$37,687	101.01%
TELLER BASEBALL FIELD RENOVATION	\$3,000	\$0	\$0	
FIBER NETWORK	\$26,114	\$0	\$0	
COMMUNITY CENTER ADDITION	\$5,066	\$0	\$30,000	0.00%
ENTRY SIGN IMPROVEMENT	\$10,264	\$21,246	\$21,500	98.82%
LAND PURCHASE LOTS 2-13 BLK 51	\$1,387	\$0	\$0	
POLICE/COMMUNICATIONS BUILDING CONSTRUCT	\$1,414,033	\$181,556	\$168,778	107.57%
POLICE/COMMUNICATIONS FACILITY LANDSCAPE	\$0	\$7,292	\$22,887	31.86%
PHONE UPGRADE	\$0	\$33,868	\$35,000	96.77%
CAPITAL IMPROVEMENTS-FIXED ASSETS - TOTAL	\$1,572,931	\$441,597	\$612,852	72.06%
CAPITAL IMPROVEMENTS-NON ASSETS				
95 MOSQUITO ASSESSMENT	\$14,277	\$14,625	\$14,625	100.00%
COMPUTERS REPLACE/PURCHASE	\$21,094	\$32,947	\$35,126	93.80%
S&A-DOWNTOWN FURNITURE	\$500	\$500	\$500	100.00%
CITY HALL REPAIRS/REPLACEMENTS	\$29,385	\$162,892	\$271,554	59.99%
CITY HALL HVAC REPLACEMENT		\$208,532	\$239,446	87.09%
CITY COUNCIL CHAMBERS UPGRADE	\$0	\$0	\$141	0.00%
CITY COUNCIL NOTEBOOKS - SOFTWARE	\$6,041	\$0	\$0	
UPGRADE MUNICIPAL COURT SOFTWARE	\$13,022	\$0	\$0	
BOND ARBITRAGE COMPLIANCE STUDY	\$0	\$0	\$10,000	0.00%
ANNEXATION-GUNNISON RISING	\$84,105	\$0	\$0	
PROTECTIVE EQUIPMENT-PD	\$4,568	\$1,780	\$5,000	35.60%
TASERS - PD	\$0	\$6,383	\$6,480	98.51%
TACTICAL HOLSTERS - PD	\$0	\$3,040	\$4,000	75.99%
GAS MASKS - PD	\$5,000	\$0	\$0	
PACKSET - PD	\$2,429	\$0	\$0	
PORTABLE CHEMICAL TESTING DEVICE	\$0	\$2,210	\$4,000	55.25%
TRAFFIC RELATED TRAINING MATERIAL	\$0	\$3,468	\$5,000	69.36%
KNOX KEYSECURE	\$0	\$600	\$600	100.00%
FIRE NOZZLES	\$3,535	\$1,701	\$1,600	106.31%

City of Gunnison
 Trial Balance - Unaudited and Subject to Additional Transactions
 For the Period Ended December 31, 2014

ACCOUNT NAME	PER AUDIT 12/31/13	12/31/2014 To Date	2014 Final Budget	% of Budget
FIRE HOSE	\$8,200	\$8,776	\$8,800	99.73%
GAS RANGE	\$0	\$1,445	\$1,750	82.54%
SCBA UNITS - FIRE		\$85,535	\$85,013	100.61%
COMMUNITY CENTER LANDSCAPING	\$6,632	\$6,456	\$10,000	64.56%
COMMUNITY CENTER POND LINER	\$0	\$0	\$25,000	0.00%
PORTABLE STAGE - MATERIAL COSTS	\$5,277	\$0	\$0	
MASTER PLAN UPDATE	\$0	\$21,367	\$101,000	21.16%
PARKS MASTER PLAN UPDATE	\$0	\$17,893	\$39,000	45.88%
CAPITAL IMPROVEMENTS - NON ASSETS - TOTAL	\$204,066	\$580,149	\$868,635	66.79%
CAPITAL OUTLAY - TOTAL	\$2,728,809	\$1,858,039	\$2,345,487	79.22%
CRANOR HILL				
WAGES	\$2,958	\$7,469	\$10,700	69.81%
OVERTIME	\$0	\$286	\$0	
SOCIAL SECURITY	\$0	\$664	\$663	100.19%
MEDICARE	\$0	\$155	\$155	100.26%
HLTH INS/WC/OTHER BENEFITS	\$0	\$0	\$365	0.00%
TOTAL PERSONNEL	\$2,958	\$8,575	\$11,883	72.16%
MATERIAL/OPERATING SUPPLY	\$3,001	\$5,269	\$6,000	87.82%
FUEL/LUBRICANT SUPPLIES	\$0	\$204	\$1,000	20.41%
ADVERTISING/LEGAL SERVICES	\$196	\$211	\$300	70.33%
TELEPHONE/FAX SERVICES	\$540	\$530	\$600	88.30%
UTILITIES	\$2,779	\$2,211	\$3,500	63.18%
PROFESSIONAL SERVICES	\$1,178	\$912	\$3,500	26.06%
FLEET SERVICES	\$100	\$0	\$0	
CRANOR HILL - TOTAL	\$10,752	\$17,912	\$26,783	66.88%
RECREATION ADMINISTRATION				
WAGES	\$192,784	\$195,700	\$203,604	96.12%
OVERTIME	\$6,049	\$8,779	\$7,350	119.45%
SOCIAL SECURITY	\$11,739	\$12,402	\$13,079	94.82%
MEDICARE	\$2,746	\$2,900	\$3,059	94.82%
HLTH INS/WC/OTHER BENEFITS	\$30,878	\$41,039	\$38,020	107.94%
RETIREMENT	\$12,646	\$13,387	\$12,921	103.61%
TOTAL PERSONNEL	\$256,842	\$274,208	\$278,033	98.62%
MATERIAL/OPERATING SUPPLY	\$7,051	\$5,942	\$7,000	84.89%
FUEL/LUBRICANT SUPPLIES	\$470	\$716	\$500	143.27%
CARA SUPPLIES	\$0	\$910	\$950	95.84%
ADVERTISING/LEGAL SERVICES	\$0	\$21	\$100	20.94%
DUES/MEETINGS/MEMBERSHIPS/TUITION		\$296	\$700	42.29%
TELEPHONE/FAX SERVICES	\$675	\$982	\$875	112.20%

City of Gunnison
 Trial Balance - Unaudited and Subject to Additional Transactions
 For the Period Ended December 31, 2014

ACCOUNT NAME	PER AUDIT 12/31/13	12/31/2014 To Date	2014 Final Budget	% of Budget
EVENTS	\$3,655	\$0	\$0	
TRAVEL/MILEAGE/MEALS/LODGING	\$0	\$219	\$700	31.26%
RENTAL SERVICES	\$2,384	\$1,985	\$2,190	90.62%
RECREATION ADMINISTRATION - TOTAL	\$271,078	\$285,279	\$291,048	98.02%
RECREATION PROGRAMS				
WAGES	\$69,402	\$82,338	\$82,000	100.41%
SOCIAL SECURITY	\$4,300	\$5,115	\$4,216	121.33%
MEDICARE	\$1,006	\$1,196	\$986	121.34%
HLTH INS/WC/OTHER BENEFITS.	\$1,343	\$2,331	\$2,320	100.46%
TOTAL PERSONNEL	\$76,051	\$90,981	\$89,522	101.63%
MATERIAL/OPERATING SUPPLIES	\$27,122	\$29,878	\$30,000	99.59%
FUEL-LUBRICANT SUPPLIES	\$4,183	\$3,183	\$3,500	90.96%
PRINTING/DUPLICATION SVCS	\$5,885	\$5,993	\$6,000	99.88%
ADVERTISING/LEGAL NOTICES	\$392	\$166	\$300	55.42%
DUES/MEETINGS/MEMBERSHIP/TUITION	\$921	\$740	\$800	92.44%
OTHER PURCHASED SERVICES	\$14,052	\$11,729	\$12,000	97.75%
CONTRACTED SERVICES	\$7,401	\$8,238	\$6,000	137.29%
TRAVEL/MILEAGE/MEALS/LODGING	\$1,158	\$1,025	\$3,200	32.02%
SCHOLARSHIPS	\$4,872	\$7,044	\$7,368	95.60%
RECREATION PROGRAMS - TOTAL	\$142,037	\$158,976	\$158,690	100.18%
PARKS				
WAGES	\$250,423	\$258,133	\$265,826	97.11%
OVERTIME	\$2,208	\$2,801	\$3,000	93.35%
SOCIAL SECURITY	\$15,245	\$16,148	\$16,667	96.88%
MEDICARE	\$3,565	\$3,776	\$3,898	96.88%
HLTH INS/WC/OTHER BENEFITS.	\$25,278	\$33,943	\$34,267	99.06%
RETIREMENT	\$11,126	\$11,452	\$12,394	92.40%
TOTAL PERSONNEL	\$307,846	\$326,253	\$336,052	97.08%
MATERIAL/OPERATING SUPPLIES	\$51,875	\$48,868	\$55,000	88.85%
CLOTHING-UNIFORM SUPPLIES	\$1,380	\$1,169	\$1,500	77.94%
FUEL-LUBRICANT SUPPLIES	\$15,525	\$13,003	\$12,500	104.02%
DUES/MEETINGS/MEMBERSHIPS/TUITION	\$496	\$165	\$1,000	16.50%
TELEPHONE/FAX SERVICE	\$1,638	\$1,355	\$1,825	74.22%
UTILITIES	\$32,866	\$35,326	\$35,000	100.93%
REPAIR/MAINTNENANCE SERVICES	\$723	\$956	\$1,000	95.60%
CONTRACTED SERVICES	\$223	\$494	\$210	235.31%
TRAVEL/MILEAGE/MEALS/LODGING	\$0	\$260	\$500	52.00%
PROPERTY/LIABILITY INSURANCE	\$1,382	\$1,533	\$1,400	109.51%
FLEET SERVICES	\$31,855	\$30,355	\$30,355	100.00%

City of Gunnison
 Trial Balance - Unaudited and Subject to Additional Transactions
 For the Period Ended December 31, 2014

ACCOUNT NAME	PER AUDIT 12/31/13	12/31/2014 To Date	2014 Final Budget	% of Budget
LATE FEES		\$7	\$0	
PARKS - TOTAL	\$445,809	\$459,744	\$476,342	96.52%
VAN TUYL RANCH				
ADVERTISING/LEGAL NOTICES	\$46		\$0	
REPAIR/MAINTENANCE SERVICES	\$1,255	\$1,547	\$1,500	103.11%
PROPERTY MAINTENANCE	\$24,025	\$9,183	\$29,100	31.56%
VAN TUYL - TOTAL	\$25,326	\$10,729	\$30,600	35.06%
EVENTS				
WAGES	\$25,641	\$28,683	\$28,736	99.82%
FICA	\$1,524	\$1,704	\$1,782	95.63%
MEDICARE	\$356	\$399	\$417	95.58%
W/C, HEALTH INSURANCE, ETC.	\$3,405	\$3,572	\$2,409	148.27%
RETIREMENT	\$892	\$1,056	\$1,056	100.01%
TOTAL PERSONNEL	\$31,818	\$35,414	\$34,400	102.95%
OFFICE/OPERATING SUPPLIES	\$12,790	\$209	\$100	208.57%
CLOTHING/UNIFORMS	\$98	\$0	\$150	0.00%
POSTAGE/FREIGHT	\$0	\$0	\$200	0.00%
PRINTING/DUPLICATION SERVICES	\$0	\$570	\$350	162.89%
ADVERTISING/LEGAL NOTICES	\$8,666	\$6,885	\$10,000	68.85%
TELEPHONE/FAX SERVICES	\$625	\$601	\$700	85.86%
OTHER PURCHASED SERVICES	\$0	\$0	\$150	0.00%
TRAVEL/MILEAGE/MEALS/LODGING	\$985	\$130	\$900	14.44%
PROPOERTY/LIABILITY INSURANCE	\$1,295	\$1,413	\$1,290	109.51%
MISCELLANEOUS EXPENSES	\$0	\$0	\$250	0.00%
UPCC BIKE RACE	\$0	\$31,167	\$31,167	100.00%
TRIATHLON	\$0	\$4,895	\$4,855	100.82%
COLORADO ADVENTURE SPORTS FESTIVAL	\$0	\$2,610	\$3,300	79.09%
ANNA'S PLEDGE	\$0	\$959	\$2,145	44.70%
GROWLER	\$0	\$1,288	\$1,900	67.78%
SAGE GROUSE FESTIVAL	\$0	\$0	\$1,400	0.00%
CARVING UP COLORADO	\$6,500	\$5,295	\$6,641	79.73%
FOURTH OF JULY	\$0	\$5,334	\$5,009	106.49%
DIAMONDS IN THE ROCKIES	\$0	\$10,281	\$10,281	100.00%
FISHING DERBY	\$0	\$870	\$870	100.03%
SKILLS CHALLENGES	\$0	\$0	\$300	0.00%
WINTER CARNIVAL	\$0	\$268	\$500	53.60%
HARTMANS' CLEANUP	\$0	\$321	\$322	99.82%
EGG-AQUATICS	\$0	\$707	\$430	164.35%
FRIGHT-NIGHT	\$0	\$415	\$670	61.91%
RUDOLPH ROUNDUP	\$0	\$257	\$200	128.60%

City of Gunnison
 Trial Balance - Unaudited and Subject to Additional Transactions
 For the Period Ended December 31, 2014

ACCOUNT NAME	PER AUDIT 12/31/13	12/31/2014 To Date	2014 Final Budget	% of Budget
CARA GYMNASTICS MEET	\$0	\$840	\$1,795	46.80%
EVENTS - TOTAL	\$62,776	\$110,728	\$120,275	92.06%
CULTURE AND RECREATION - TOTAL	\$957,778	\$1,043,369	\$1,103,738	94.53%
GRANTS & CONTRACTS FOR SERVICES				
CHALLENGE GRANTS	\$0	\$0	\$3,000	0.00%
YOUTH GRANTS	\$1,000	\$628	\$1,000	62.80%
CHAMBER HOLIDAYS	\$2,000	\$2,000	\$2,000	100.00%
CATTLEMEN'S DAYS	\$7,500	\$7,500	\$7,500	100.00%
CAR SHOW	\$500	\$500	\$500	100.00%
KIWANIS FISHING TOURNAMENT	\$750	\$750	\$750	100.00%
ROTARY FIREWORKS	\$6,500	\$7,300	\$7,300	100.00%
ADDITIONAL CONTRACTS	\$7,850	\$0	\$4,900	0.00%
SAFE FRIDE	\$4,176	\$4,000	\$4,000	100.00%
ARTS COUNCIL	\$15,000	\$16,500	\$16,500	100.00%
SPAY/NEUTER SERVICES	\$1,000	\$1,000	\$1,000	100.00%
LITERACY PROGRAM	\$750	\$500	\$500	100.00%
PIONEER MUSEUM	\$2,500	\$2,500	\$2,500	100.00%
WATER WORKSHOP	\$500	\$500	\$500	100.00%
JUBILEE HOUSE	\$1,000	\$1,000	\$1,000	100.00%
SIX POINTS EVAL & TRAINING	\$2,500	\$2,800	\$2,800	100.00%
GUNNISON NORDIC CLUB	\$750	\$750	\$750	100.00%
CHAMBER OF COMMERCE	\$13,500	\$13,500	\$13,500	100.00%
PUBLIC FARM PLAN	\$5,355	\$2,861	\$2,861	
ECONOMIC DEVELOPMENT	\$11,867	\$2,000	\$5,000	40.00%
GUNNISON HOUSING AUTHORITY (IGA)	\$30,000	\$30,000	\$30,000	100.00%
GUNNISON VALLEY ANIMAL WELFARE LEAGUE	\$0	\$125,000	\$125,000	100.00%
RURAL TRANSPORTATION AUTHORITY	\$7,804	\$0	\$0	
WSCU MARKETING		\$10,000	\$10,000	100.00%
GRANTS & CONTRACTS FOR SERVICE - TOTAL	\$122,801	\$231,589	\$242,861	95.36%
TOTAL EXPENDITURES	\$6,991,949	\$6,555,526	\$7,319,127	89.57%
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	\$243,406	(\$245,851)	(\$965,124)	

City of Gunnison
 Trial Balance - Unaudited and Subject to Additional Transactions
 For the Period Ended December 31, 2014

ACCOUNT NAME	PER AUDIT 12/31/13	12/31/2014 To Date	2014 Final Budget	% of Budget
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GOVERNMENTAL FUND - R.E.T.A.

ASSETS

Cash - Gunnison Valley Properties Escrow	\$2,616	\$2,616		
Equity in Pooled Cash and Investments	\$2,616	\$2,616		
Total Assets	\$2,616	\$2,616		

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Liabilities:

Total Liabilities	\$0	\$0		
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Fund Balances:

R.E.T.A.	\$2,614	\$2,616		
Assigned - Total	\$2,614	\$2,616		
Total Fund Balances at Beginning of Year	\$2,614	\$2,616		
Excess (Deficiency) of Revenues Over Expenditures	\$1	\$1		
Total Fund Balances at End of Year	\$2,616	\$2,617		

Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$2,616	\$2,617		
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2014 Final
Budget

REVENUES:

R.E.T.A.	\$0	\$0	\$0
CHARGES FOR SERVICES - TOTAL	\$0	\$0	\$0
EARNINGS ON INVESTMENTS	\$1	\$1	\$0
TOTAL REVENUES	\$1	\$1	\$0

EXPENDITURES:

TOTAL EXPENDITURES	\$0	\$0	\$0
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REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	\$1	\$1	\$0
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City of Gunnison

Trial Balance - Unaudited and Subject to Additional Transactions

For the Period Ended December 31, 2014

ACCOUNT NAME	PER AUDIT 12/31/13	12/31/2014 To Date	2014 Final Budget	% of Budget
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City of Gunnison
 Trial Balance - Unaudited and Subject to Additional Trar
 For the Period Ended December 31, 2014

ACCOUNT NAME	PER AUDIT 12/31/13	12/31/2014 To Date	2014 Final Budget	% of Budget
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NON-MAJOR GOVERNMENTAL FUND - CONSERVATION TRUST

ASSETS

Cash - Trust & Agency Operating	\$2,975	\$6,146
Checking	\$0	\$0
Cash - CTF Money Market	\$18,290	\$21,518
Investments	\$7,495	\$7,509
Equity in Pooled Cash and Investments	\$28,760	\$35,174

Accounts Receivable	\$0	\$0
Accounts Receivable - Total	\$0	\$0

Total Assets	\$28,760	\$35,174
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LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Liabilities:

Accounts Payable	\$0	\$0
Accounts Payable - Total	\$0	\$0
Total Liabilities	\$0	\$0

Fund Balances:

Unassigned	\$15,627	\$28,760
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Total Fund Balances at Beginnig of Year	\$15,627	\$28,760
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Excess (Deficiency) of Revenues Over Expenditures	\$13,133	\$6,414
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Total Fund Balances at End of Year	\$28,760	\$35,174
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Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$28,760	\$35,174
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REVENUES:

LOTTERY PROCEEDS	\$31,730	\$28,345	\$25,000	113.38%
LOTTERY REDISTRIBUTION - MET REC	\$3,549	\$15,890	\$15,890	100.00%
INTERGOVERNMENTAL - TOTAL	\$35,279	\$44,235	\$40,890	108.18%

EARNINGS ON INVESTMENTS	\$63	\$101	\$75	135.05%
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TOTAL REVENUES	\$35,342	\$44,336	\$40,965	108.23%
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City of Gunnison
 Trial Balance - Unaudited and Subject to Additional Trar
 For the Period Ended December 31, 2014

ACCOUNT NAME	PER AUDIT 12/31/13	12/31/2014 To Date	2014 Final Budget	% of Budget
TRANSFERS OUT	(\$3,549)	(\$19,890)	(\$19,890)	100.00%
OTHER FINANCING SOURCES (USES) - TOTAL	(\$3,549)	(\$19,890)	(\$19,890)	100.00%
TOTAL REVENUE & OTHER FINANCING SOURCES (USES)	\$31,793	\$24,446	\$21,075	116.00%
EXPENDITURES:				
OPERATING				
HARTMAN ROCKS IMPROVEMENTS	\$2,065	\$622	\$2,500	24.86%
FERTILIZER	\$3,344	\$3,494	\$3,500	99.83%
DANDELION SPRAYING	\$3,860	\$4,299	\$4,000	107.48%
PAINTING AND STAINING	\$2,146	\$3,003	\$3,000	100.11%
WOOD CHIPS	\$2,000	\$0	\$0	
BACKFLOW REPAIR	\$2,005	\$2,691	\$3,000	89.69%
OPERATING - TOTAL	\$15,421	\$14,109	\$16,000	88.18%
CULTURE AND RECREATION - TOTAL	\$15,421	\$14,109	\$16,000	88.18%
CAPITAL IMPROVEMENTS-NON ASSETS				
PICNIC TABLE/TRASH CAN REPLACE	\$2,916	\$0	\$500	0.00%
TAYLOR MTN PARK IMPROVEMENTS	\$323	\$2,269	\$4,000	56.74%
GYMNASTICS MAT REPLACEMENT		\$1,155	\$1,155	100.00%
GOCO RECOGNITION SIGN	\$0	\$0	\$500	0.00%
TREE INVENTORY	\$0	\$500	\$500	100.00%
CAPITAL IMPROVEMENTS - NON ASSETS - TOTAL	\$3,239	\$3,924	\$6,655	58.97%
CAPITAL OUTLAY - TOTAL	\$3,239	\$3,924	\$6,655	58.97%
TOTAL EXPENDITURES	\$18,660	\$18,033	\$22,655	79.60%
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	\$13,133	\$6,414	(\$1,580)	

City of Gunnison
 Trial Balance - Unaudited and Subject to Additional Trar
 For the Period Ended December 31, 2014

ACCOUNT NAME	PER AUDIT 12/31/13	12/31/2014 To Date	2014 Final Budget	% of Budget
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NON-MAJOR GOVERNMENTAL FUND - DITCH

ASSETS

Cash - Trust & Agency Operating	\$8,196	(\$75,887)		
Cash - WF Agency Securities	\$89,328	\$89,328		
Investments	\$247,694	\$247,885		
Equity in Pooled Cash and Investments	\$345,218	\$261,325		
Accounts Receivable	\$0	\$0		
Accounts Receivable - Total	\$0	\$0		
Prepaid Items	\$0	\$42		
Total Assets	\$345,218	\$261,368		

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Liabilities:

Accounts Payable	\$0	\$64		
Accounts Payable - Total	\$0	\$64		
Total Liabilities	\$0	\$64		

Fund Balances:

Unassigned	\$386,359	\$345,218		
Total Fund Balances at Beginnig of Year	\$386,359	\$345,218		

Excess (Deficiency) of Revenues Over Expenditures	(\$41,140)	(\$83,914)		
Total Fund Balances at End of Year	\$345,218	\$261,304		

Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$345,218	\$261,368		
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REVENUES:

MINERAL LEASING	\$44,065	\$61,231	\$42,900	142.73%
INTERGOVERNMENTAL - TOTAL	\$44,065	\$61,231	\$42,900	142.73%
MISCELLANEOUS REVENUES	\$10,000	\$0	\$0	
RENTS AND MISCELLANEOUS - TOTAL	\$10,000	\$0	\$0	

City of Gunnison
 Trial Balance - Unaudited and Subject to Additional Trar
 For the Period Ended December 31, 2014

ACCOUNT NAME	PER AUDIT 12/31/13	12/31/2014 To Date	2014 Final Budget	% of Budget
EARNINGS ON INVESTMENTS	\$1,384	\$1,273	\$1,251	101.79%
UNREALIZED GAIN/LOSS	(\$780)	\$0	\$0	
EARNINGS ON INVESTMENTS - NET	\$603	\$1,273	\$1,251	101.79%
TOTAL REVENUES	\$54,668	\$62,504	\$44,151	141.57%
EXPENDITURES:				
OPERATING				
WAGES	\$9,069	\$10,437	\$12,260	85.13%
SOCIAL SECURITY	\$562	\$647	\$760	85.14%
MEDICARE	\$131	\$151	\$178	85.01%
W/C, HLTH INS, ETC.	\$291	\$326	\$411	79.36%
TOTAL PERSONNEL	\$10,053	\$11,561	\$13,609	84.95%
DITCH MAINTENANCE/REPAIR	\$13,997	\$14,289	\$20,000	71.44%
OPERATING - TOTAL	\$24,050	\$25,850	\$33,609	76.91%
CAPITAL OUTLAY				
DITCH DIVERSION	\$71,759	\$0	\$16,000	0.00%
MAIN DITCH REPAIRS		\$120,568	\$145,000	83.15%
CAPITAL IMPROVEMENTS - NON ASSETS - TOTAL	\$71,759	\$120,568	\$161,000	74.89%
TOTAL EXPENDITURE	\$95,808	\$146,418	\$194,609	75.24%
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(\$41,140)	(\$83,914)	(\$150,458)	

City of Gunnison
 Trial Balance - Unaudited and Subject to Additional Trar
 For the Period Ended December 31, 2014

ACCOUNT NAME	PER AUDIT 12/31/13	12/31/2014 To Date	2014 Final Budget	% of Budget
INTERNAL SERVICE FUND - FLEET MANAGEMENT				
ASSETS				
Current Assets:				
Cash - Trust & Agency Operating	\$7,607	\$25,884		
Checking		\$0		
Cash - WF Agency Securities	\$113,710	\$113,710		
Investments	\$308,127	\$308,373		
Equity in Pooled Cash and Investments	\$429,445	\$447,967		
Accounts Receivable	\$45	\$0		
Accounts and Taxes Receivable - Total	\$45	\$0		
Prepaid Items	\$0	\$576		
Total Current Assets	\$429,490	\$448,542		
Non-Current Assets:				
Construction	\$295,618	\$295,618		
Machinery & Equipment	\$185,203	\$185,203		
Licensed Vehicles	\$521,312	\$521,312		
Capital Assets - Total	\$1,002,132	\$1,002,132		
Construction - Accumulated Depreciation	(\$141,058)	(\$141,058)		
Machinery & Equipment - Accumulated Depr	(\$177,048)	(\$177,048)		
Licensed Vehicles - Accumulated Depr	(\$521,312)	(\$521,312)		
Accumulated Depreciation - Total	(\$839,418)	(\$839,418)		
Capital Assets, Net of Accumulated Depreciation	\$162,715	\$162,715		
Total Non-Current Assets	\$643,535	\$643,535		
Total Assets	\$592,204	\$611,257		

LIABILITIES AND NET POSITION

Current Liabilities:

Accounts Payable	\$11,677	\$22,539
Accounts Payable - Total	\$11,677	\$22,539
Payroll Payable	\$5,102	\$0
Accrued Expenses - Total	\$5,102	\$0

City of Gunnison
 Trial Balance - Unaudited and Subject to Additional Trar
 For the Period Ended December 31, 2014

ACCOUNT NAME	PER AUDIT 12/31/13	12/31/2014 To Date	2014 Final Budget	% of Budget
Total Current Liabilities	\$16,779	\$22,539		
Non-Current Liabilities:				
Compensated Absences Payable	\$15,350	\$15,350		
Total Non-Current Liabilities	\$15,350	\$15,350		
Total Liabilities	\$32,129	\$37,889		
Net Position:				
Net Investment in Capital Assets	\$162,715	\$162,715		
Unrestricted	\$366,270	\$397,360		
Net Position at Beginning of Year	\$528,985	\$560,075		
Change in Net Position	\$31,090	\$13,293		
Net Position at End of Year	\$560,075	\$573,368		
Total Liabilities and Net Position	\$592,204	\$611,257		

City of Gunnison
 Trial Balance - Unaudited and Subject to Additional Trar
 For the Period Ended December 31, 2014

ACCOUNT NAME	PER AUDIT 12/31/13	12/31/2014 To Date	2014 Final Budget	% of Budget
REVENUES:				
Operating Revenues				
FLEET REPAIR SERVICES	\$108,792	\$108,643	\$108,643	100.00%
FLEET RENTAL SERVICES	\$249,208	\$243,648	\$243,648	100.00%
FLEET SERVICES - TOTAL	\$358,000	\$352,291	\$352,291	100.00%
MISCELLANEOUS	\$14,741	\$7,600	\$7,600	100.00%
COMPENSATION FOR LOSS		\$7,412	\$7,412	
MISCELLANEOUS OPERATING REVENUES - TOTAL	\$14,741	\$15,012	\$15,012	100.00%
OPERATING REVENUES - TOTAL	\$372,741	\$15,012	\$15,012	100.00%
Non-Operating Revenues				
EARNINGS ON INVESTMENTS	\$1,571	\$1,615	\$1,586	101.86%
UNREALIZED GAIN/LOSS	(\$972)		\$0	
OTHER FINANCING SOURCES (USES) - TOTAL	(\$972)	\$0	\$0	
NON-OPERATING REVENUES - TOTAL	\$1,571	\$1,615	\$1,586	101.86%
TOTAL REVENUES	\$374,312	\$368,918	\$368,889	100.01%
TOTAL REVENUE & OTHER FINANCING SOURCES (USES)				
	\$373,340	\$368,918	\$368,889	100.01%

EXPENSES:

Operating Expenses

Fleet Maintenance

WAGES	\$165,104	\$163,739	\$168,841	96.98%
OVERTIME	\$1,048	\$312	\$500	62.45%
SOCIAL SECURITY	\$9,778	\$9,963	\$10,499	94.89%
MEDICARE	\$2,287	\$2,330	\$2,455	94.91%
HLTH INS/WC/OTHER BENEFITS	\$28,196	\$30,500	\$31,188	97.79%
RETIREMENT	\$10,110	\$10,430	\$11,455	91.05%
TOTAL PERSONNEL	\$216,523	\$217,275	\$224,938	96.59%
MATERIAL/OPERATING SUPPLIES	\$6,344	\$3,869	\$4,500	85.98%
CLOTHING/UNIFORM SUPPLIES	\$869	\$837	\$900	92.96%
FUEL-LUBRICANT SUPPLIES	\$9,053	\$10,928	\$11,106	98.40%
REPAIRS/SUPPLIES	\$55,717	\$68,019	\$70,260	96.81%
SMALL TOOLS	\$3,804	\$2,669	\$3,650	73.11%
POSTAGE/FREIGHT SERVICES	\$82	\$39	\$100	38.65%
PRINTING/DUPLICATION SERVICES	\$0	\$300	\$300	100.00%
ADVERTISING/LEGAL NOTICES	\$33	\$259	\$250	103.68%

City of Gunnison
 Trial Balance - Unaudited and Subject to Additional Trar
 For the Period Ended December 31, 2014

ACCOUNT NAME	PER AUDIT 12/31/13	12/31/2014 To Date	2014 Final Budget	% of Budget
SUBSCRIPTIONS/LITERATURE/FILMS	\$247	\$206	\$360	57.25%
DUES/MEETINGS/MEMBERSHIPS/TUITION	\$595	\$895	\$900	99.44%
UTILITIES	\$6,530	\$6,579	\$7,350	89.51%
REPAIR/MAINTNENANCE SERVICES	\$8,008	\$15,784	\$14,458	109.17%
CONTRACTED SERVICES	\$2,144	\$2,365	\$2,700	87.61%
TRAVEL/MILEAGE/MEALS/LODGING	\$66	\$90	\$100	90.00%
PROPERTY/LIABILITY INSURANCE	\$16,143	\$17,941	\$16,383	109.51%
INDIRECT EXPENSES	\$9,811	\$7,571	\$10,947	69.16%
FLEET MAINTENANCE - TOTAL	\$335,968	\$355,625	\$369,202	96.32%
DEPRECIATION	\$6,282			
TOTAL OPERATING EXPENSES	\$342,250	\$355,625	\$369,202	96.32%
CHANGE IN NET POSITION	\$31,090	\$13,293	(\$313)	

City of Gunnison
 Trial Balance - Unaudited and Subject to Additional Trar
 For the Period Ended December 31, 2014

ACCOUNT NAME	PER AUDIT 12/31/13	12/31/2014 To Date	2014 Final Budget	% of Budget
<i>FIDUCIARY FUND - FIREMEN'S PENSION</i>				
ASSETS				
Investments	\$1,992,958	\$2,128,371		
Cash and Investments	\$1,992,958	\$2,128,371		
Accounts Receivable	\$29,430	\$0		
Accounts Receivable - Total	\$29,430	\$0		
Total Assets	\$2,022,388	\$2,128,371		
NET POSITION				
Net Position at Beginning of Year	\$1,775,654	\$2,022,388		
Change in Net Position	\$246,734	\$105,983		
Net Position - held in trust for pension benefit	\$2,022,388	\$2,128,371		
ADDITIONS:				
PENSION FUND CONTRIBUTIONS	\$130,830	\$130,173	\$133,130	97.78%
INVESTMENT INTEREST	\$16,570	\$16,835	\$15,000	112.23%
INVESTMENT REVENUE	\$234,043	\$96,497	\$96,791	99.70%
TOTAL ADDITIONS	\$381,443	\$243,505	\$244,921	99.42%
DEDUCTIONS:				
BENEFIT PAYMENTS	\$118,275	\$125,100	\$126,000	99.29%
MISCELLANEOUS EXPENSE	\$16,434	\$12,422	\$18,000	69.01%
TOTAL DEDUCTIONS	\$134,709	\$137,522	\$144,000	95.50%
CHANGE IN NET POSITION	\$246,734	\$105,983	\$100,921	

City of Gunnison
 Trial Balance - Unaudited and Subject to Additional Tran
 For the Period Ended December 31, 2014

ACCOUNT NAME	PER AUDIT 12/31/13	12/31/2014 To Date	2014 Final Budget	% of Budget
ENTERPRISE FUND - ELECTRIC DIVISION				
ASSETS				
Current Assets:				
Cash - Trust & Agency Operating	\$39,162	(\$140,039)		
Cash - WF Agency Securities	\$426,875	\$426,875		
Investments	\$1,183,666	\$1,184,447		
Equity in Pooled Cash and Investments	\$1,649,703	\$1,471,283		
Accounts Receivable	\$516	\$774		
Accounts Receivable - Utilities	\$465,883	\$438,142		
Accounts and Taxes Receivable - Total	\$466,399	\$438,917		
Prepaid Items		\$744		
Inventories	\$406,670	\$406,670		
Total Current Assets	\$2,522,772	\$2,317,614		
Non-Current Assets:				
Land	\$8,843	\$8,843		
Land Improvements	\$266,852	\$266,852		
Construction	\$152,872	\$152,872		
Infrastructure	\$2,441,767	\$2,441,767		
Machinery & Equipment	\$3,649,461	\$3,649,461		
Licensed Vehicles	\$789,344	\$789,344		
Capital Assets - Total	\$7,309,139	\$7,309,139		
Land Improvements - Accumulated Depr	(\$156,625)	(\$156,625)		
Construction - Accumulated Depreciation	(\$58,786)	(\$58,786)		
Infrastructure - Accumulated Depreciation	(\$1,046,143)	(\$1,046,143)		
Machinery & Equipment - Accumulated Depr	(\$3,082,338)	(\$3,082,338)		
Licensed Vehicles - Accumulated Depr	(\$636,011)	(\$636,011)		
Accumulated Depreciation - Total	(\$4,979,904)	(\$4,979,904)		
Capital Assets, Net of Accumulated Depreciation	\$2,329,236	\$2,329,236		
Total Non-Current Assets	\$2,329,236	\$2,329,236		
Total Assets	\$4,852,008	\$4,646,850		

LIABILITIES AND NET POSITION

Current Liabilities:

City of Gunnison
 Trial Balance - Unaudited and Subject to Additional Tran
 For the Period Ended December 31, 2014

ACCOUNT NAME	PER AUDIT 12/31/13	12/31/2014 To Date	2014 Final Budget	% of Budget
Accounts Payable	\$852,052	\$439,530		
Accounts Payable - Total	\$852,052	\$439,530		
Payroll Payable	\$8,816	\$0		
Utility Billing Customer Refunds Payable	\$0	\$0		
Sales Tax Payable	\$7,014	\$6,214		
Accrued Expenses - Total	\$15,830	\$6,214		
Utility Billing Customer Deposits Payable	\$56,180	\$55,350		
Customer Deposits - Total	\$56,180	\$55,350		
Total Current Liabilities	\$924,063	\$501,094		
Non-Current Liabilities:				
MEAN Payable	\$0	\$132,610		
Compensated Absences Payable	\$25,608	\$25,608		
Total Non-Current Liabilities	\$25,608	\$158,218		
Total Liabilities	\$949,670	\$659,311		
Net Position:				
Net Investment in Capital Assets	\$2,329,235	\$2,329,235		
Unrestricted	\$1,825,585	\$1,440,492		
Net Position at Beginning of Year	\$4,154,820	\$3,769,727		
Change in Net Position	(\$252,483)	\$217,811		
Net Position at End of Year	\$3,902,337	\$3,987,538		
Total Liabilities and Net Position	\$4,852,007	\$4,646,849		

City of Gunnison
 Trial Balance - Unaudited and Subject to Additional Tran
 For the Period Ended December 31, 2014

ACCOUNT NAME	PER AUDIT 12/31/13	12/31/2014 To Date	2014 Final Budget	% of Budget
REVENUES:				
Operating Revenues				
ELECTRICITY SALES	\$4,969,648	\$4,989,448	\$5,200,000	95.95%
LATE CHARGES	\$7,855	\$7,515	\$7,500	100.20%
ELECTRICITY SALES - TOTAL	\$4,977,503	\$4,996,963	\$5,207,500	95.96%
MISCELLANEOUS	\$14,327	\$13,424	\$12,000	111.87%
COMPENSATION FOR LOSS	\$3,540	\$0	\$0	
RECYCLED MATERIALS	\$1,380	\$2,122	\$1,000	212.20%
MISCELLANEOUS OPERATING REVENUES - TOTAL	\$19,247	\$15,546	\$13,000	119.58%
OPERATING REVENUES - TOTAL	\$4,996,750	\$5,012,509	\$5,220,500	96.02%
Non-Operating Revenues				
EARNINGS ON INVESTMENTS	\$5,534	\$5,000	\$4,600	108.70%
UNREALIZED GAIN/LOSS	(\$3,738)	\$0	\$0	
EARNINGS ON INVESTMENTS - NET	\$1,796	\$5,000	\$4,600	108.70%
OTHER REVENUES - TOTAL	\$1,796	\$5,000	\$4,600	108.70%
Contributions and Transfers				
CONSTRUCTION CHGS-HOOK UP	\$43,120	\$33,860	\$30,000	112.87%
TOTAL REVENUES, CONTRIBUTIONS & TRANSFERS	\$5,041,666	\$5,051,368	\$5,255,100	96.12%
EXPENSES:				
Operating Expenses:				
ADMIN & GEN EXPNS				
WAGES	\$69,740	\$72,750	\$75,017	96.98%
SOCIAL SECURITY	\$4,539	\$4,913	\$5,190	94.66%
MEDICARE	\$1,062	\$1,149	\$1,214	94.65%
STANDBY	\$5,750	\$5,800	\$8,700	66.67%
HEALTH INSURANCE/WC/OTHER BENEFITS	\$8,647	\$10,173	\$9,786	103.96%
RETIREMENT	\$5,681	\$6,070	\$5,710	106.31%
TOTAL PERSONNEL	\$95,419	\$100,855	\$105,617	95.49%
MATERIAL/OPERATING SUPPLIES	\$43	\$16	\$300	5.33%
CLOTHING-UNIFORM SUPPLIES	\$1,063	\$907	\$1,200	75.61%
POSTAGE/FREIGHT SERVICES	\$126	\$159	\$300	52.96%
ADVERTISING/LEGAL SERVICES	\$138	\$481	\$300	160.45%
DUES/MEETINGS/MEMBERSHIPS/TUITION	\$6,760	\$10,418	\$11,000	94.71%
PROFESSIONAL SERVICES	\$395	\$9,669	\$12,000	80.58%
TRAVEL/MILEAGE/MEALS/LODGING	\$4,871	\$6,391	\$8,000	79.89%
PROPERTY/LIABILITY INSURANCE	\$13,620	\$15,137	\$15,223	99.44%

City of Gunnison
 Trial Balance - Unaudited and Subject to Additional Tran
 For the Period Ended December 31, 2014

ACCOUNT NAME	PER AUDIT 12/31/13	12/31/2014 To Date	2014 Final Budget	% of Budget
INTEREST ON CUSTOMER DEPOSITS	\$133	\$0	\$1,000	0.00%
INDIRECT EXPENSES TO GEN FUND	\$191,018	\$206,400	\$218,517	94.45%
BAD DEBTS	\$13,026	\$12,852	\$13,000	98.86%
OVERHEAD ALLOCATION	\$252,270	\$230,935	\$262,255	88.06%
TOTAL OPERATIONS	\$483,463	\$493,366	\$543,095	90.84%
ADMIN & GEN EXPENSE - TOTAL	\$578,881	\$594,221	\$648,712	91.60%
DISTRIBUTION				
WAGES	\$225,134	\$247,565	\$270,553	91.50%
OVERTIME	\$4,987	\$5,698	\$5,000	113.95%
SOCIAL SECURITY	\$13,765	\$15,664	\$17,084	91.69%
MEDICARE	\$3,219	\$3,663	\$3,996	91.67%
HEALTH INS/WC/OTHER BENEFITS	\$27,307	\$28,594	\$44,891	63.70%
RETIREMENT	\$13,745	\$10,124	\$17,174	58.95%
TOTAL PERSONNEL	\$288,156	\$311,308	\$358,698	86.79%
MATERIAL/OPERATING SUPPLIES	\$2,445	\$2,071	\$2,500	82.86%
FUEL/LUBRICANT	\$7,911	\$7,382	\$10,000	73.82%
TELEPHONE/FAX SERVICES	\$1,427	\$1,192	\$1,500	79.50%
UTILITIES	\$843	\$795	\$1,100	72.31%
REPAIR/MAINTENANCE SERVICES	\$2,451	\$1,924	\$4,500	42.76%
OTHER PURCHASED SERVICES	\$4,197	\$2,124	\$4,500	47.19%
FLEET SERVICES	\$18,924	\$17,444	\$17,424	100.11%
PURCHASED POWER - COST OF SALES & SERVICES	\$3,957,666	\$3,704,863	\$4,140,000	89.49%
SUB-STATION EXPENSE-OPERATIONS	\$25,211	\$24,995	\$12,000	208.30%
OTHER DISTRIBUTION/OPERATIONS	\$2,075	\$2,226	\$2,500	89.05%
STREET LIGHTS/SIGNALS - MAINTENANCE	\$10,074	\$4,447	\$7,500	59.30%
LINE EXPENSES-MAINTENANCE	\$14,930	\$11,417	\$15,000	76.12%
MISCELLANEOUS EXPENSE	\$2,017	\$1,764	\$2,000	88.18%
METERS	\$15,405	\$7,126	\$15,000	47.51%
PRIMARY UNDERGROUND	\$14,143	\$13,928	\$15,000	92.85%
NEW CONSTRUCTION MATERIALS	\$42,653	\$20,146	\$20,000	100.73%
CHRISTMAS DECORATIONS	\$4,921	\$4,885	\$5,000	97.70%
AGED POLE REPLACEMENT	\$0	\$0	\$30,000	0.00%
TOTAL OPERATIONS	\$4,127,294	\$3,828,731	\$4,305,524	88.93%
DISTRIBUTION - TOTAL	\$4,415,451	\$4,140,039	\$4,664,222	88.76%
OPERATIONS, MAINTENANCE & REPAIR - TOTAL	\$4,415,451	\$4,140,039	\$4,664,222	88.76%
CAPITAL OUTLAY - NON-ASSETS				
COMPUTER & LAPTOP REPLACEMENT	\$1,138	\$1,148	\$1,500	76.55%
TRANSFORMERS	\$11,499	\$23,252	\$27,500	84.55%
RECLOSER CONTROL REPLACEMENT	\$17,045	\$0	\$0	
AUTO/MTR READING	\$0	\$51,705	\$175,000	29.55%
LED STREET LIGHTS	\$0	\$0	\$0	

City of Gunnison
 Trial Balance - Unaudited and Subject to Additional Tran
 For the Period Ended December 31, 2014

ACCOUNT NAME	PER AUDIT 12/31/13	12/31/2014 To Date	2014 Final Budget	% of Budget
CABLE RECONDITIONING WWTP	\$91,075	\$23,192	\$25,000	92.77%
CAPITAL IMPROVEMENTS - NON ASSETS - TOTAL	\$120,757	\$99,297	\$229,000	43.36%
SMALL EQUIPMENT - TOTAL	\$120,757	\$99,297	\$229,000	43.36%
DEPRECIATION EXPENSE	\$179,060		\$0	
TOTAL OPERATING EXPENSES	\$5,294,149	\$4,833,558	\$5,541,934	87.22%
CHANGE IN NET POSITION	(\$252,483)	\$217,811	(\$286,834)	

City of Gunnison
 Trial Balance - Unaudited and Subject to Additional Tran
 For the Period Ended December 31, 2014

ACCOUNT NAME	PER AUDIT 12/31/13	12/31/2014 To Date	2014 Final Budget	% of Budget
ENTERPRISE FUND - WATER DIVISION				
ASSETS				
Current Assets:				
Cash - Trust & Agency Operating	\$19,226	(\$34,881)		
Cash - WF Agency Securities	\$209,579	\$209,579		
Investments	\$581,134	\$581,544		
Equity in Pooled Cash and Investments	\$809,939	\$756,241		
Accounts Receivable	\$2,856	\$1,298		
Accounts Receivable - Utilities	\$33,976	\$28,515		
Accounts and Taxes Receivable - Total	\$36,831	\$29,813		
Prepaid Items	\$0	\$486		
Inventories	\$101,094	\$101,094		
Total Current Assets	\$947,865	\$887,634		
Non-Current Assets:				
Land	\$50,000	\$50,000		
Land Improvements	\$3,600	\$3,600		
Construction	\$421,102	\$421,102		
Infrastructure	\$1,391,881	\$1,391,881		
Machiny & Equipment	\$987,885	\$987,885		
Licensed Vehicles	\$496,638	\$496,638		
Capital Assets - Total	\$3,351,106	\$3,351,106		
Land Improvements - Accumulated Depr	(\$1,635)	(\$1,635)		
Construction - Accumulated Depreciation	(\$277,933)	(\$277,933)		
Infrastructure - Accumulated Depreciation	(\$1,113,612)	(\$1,113,612)		
Machinery & Equipment - Accumulated Depr	(\$659,626)	(\$659,626)		
Licensed Vehicles - Accumulated Depr	(\$488,399)	(\$488,399)		
Accumulated Depreciation - Total	(\$2,541,205)	(\$2,541,205)		
Capital Assets, Net of Accumulated Depreciation	\$809,901	\$809,901		
Total Non-Current Assets	\$809,901	\$809,901		
Total Assets	\$1,757,766	\$1,697,535		

LIABILITIES AND NET POSITION

City of Gunnison
 Trial Balance - Unaudited and Subject to Additional Tran
 For the Period Ended December 31, 2014

ACCOUNT NAME	PER AUDIT 12/31/13	12/31/2014 To Date	2014 Final Budget	% of Budget
Current Liabilities:				
Accounts Payable	\$8,176	\$11,518		
Accounts Payable - Total	\$8,176	\$11,518		
Payroll Payable	\$4,535	\$0		
Accrued Expenses - Total	\$4,535	\$0		
Total Current Liabilities	\$12,711	\$11,518		
Non-Current Liabilities:				
Compensated Absences Payable	\$15,540	\$15,541		
Total Non-Current Liabilities	\$15,540	\$15,541		
Total Liabilities	\$28,252	\$27,059		
Net Position:				
Net Investment in Capital Assets Unrestricted	\$809,901	\$809,901		
Net Position at Beginning of Year	\$1,048,261	\$919,613		
Net Position at Beginning of Year	\$1,858,162	\$1,729,514		
Change in Net Position	(\$128,647)	(\$59,038)		
Net Position at End of Year	\$1,729,515	\$1,670,476		
Total Liabilities and Net Position	\$1,757,766	\$1,697,535		

City of Gunnison
 Trial Balance - Unaudited and Subject to Additional Tran
 For the Period Ended December 31, 2014

ACCOUNT NAME	PER AUDIT 12/31/13	12/31/2014 To Date	2014 Final Budget	% of Budget
REVENUES:				
Operating Revenues				
WATER SALES	\$516,330	\$523,330	\$542,867	96.40%
LATE CHARGES	\$7,577	\$7,515	\$6,500	115.62%
WATER SALES - TOTAL	\$523,908	\$530,845	\$549,367	96.63%
MISCELLANEOUS	\$5,705	\$4,838	\$500	967.57%
REFUND	\$0	\$0	\$400	0.00%
RECYCLED MATERIALS	\$1,350	\$341	\$350	97.43%
MISCELLANEOUS OPERATING REVENUES - TOTAL	\$7,055	\$5,179	\$1,250	414.31%
OPERATING REVENUES - TOTAL	\$530,963	\$536,024	\$550,617	97.35%
Non-Operating Revenues				
EARNINGS ON INVESTMENTS	\$3,201	\$2,671	\$2,500	106.83%
UNREALIZED GAIN/LOSS	(\$1,836)	\$0	\$0	
EARNINGS ON INVESTMENTS - NET	\$1,365	\$2,671	\$2,500	106.83%
OTHER REVENUES - TOTAL	\$1,365	\$2,671	\$2,500	106.83%
Contributions and Transfers				
CONSTRUCTION CHGS-HIOOKUP	\$4,418	\$1,159	\$750	154.53%
CAPITAL INVESTMENT FEES	\$44,500	\$19,500	\$7,500	260.00%
TOTAL REVENUES, CONTRIBUTIONS & TRANSFERS	\$581,245	\$559,354	\$561,367	99.64%
EXPENSES:				
Operating Expenses:				
ADMIN & GENERAL EXPENSE				
INDIRECT EXPENSES	\$104,236	\$105,818	\$113,507	93.23%
BAD DEBT EXPENSE	\$535	\$990	\$2,000	49.49%
OVERHEAD ALLOCATION	\$29,154	\$26,417	\$28,068	94.12%
ADMIN & GEN EXPENSE - TOTAL	\$133,925	\$133,225	\$143,575	92.79%
DISTRIBUTION				
WAGES	\$140,882	\$145,540	\$150,075	96.98%
OVERTIME	\$4,859	\$5,748	\$5,000	114.95%
SOCIAL SECURITY	\$8,713	\$9,580	\$9,822	97.53%
MEDICARE	\$2,076	\$2,240	\$2,297	97.53%
STANDBY	\$4,275	\$4,350	\$4,350	100.00%
HEALTH INSURANCE/WC/OTHER BENEFITS	\$20,335	\$23,865	\$24,747	96.44%
RETIREMENT	\$9,312	\$10,264	\$10,135	101.27%
TOTAL PERSONNEL	\$190,451	\$201,587	\$206,426	97.66%

City of Gunnison
 Trial Balance - Unaudited and Subject to Additional Tran
 For the Period Ended December 31, 2014

ACCOUNT NAME	PER AUDIT 12/31/13	12/31/2014 To Date	2014 Final Budget	% of Budget
MATERIAL/OPERATING SUPPLIES	\$15,154	\$12,417	\$13,000	95.51%
CLOTHING/UNIFORMS	\$1,369	\$1,319	\$1,425	92.55%
FUEL-LUBRICANT SUPPLIES	\$5,610	\$5,029	\$6,000	83.82%
POSTAGE/FREIGHT SERVICES	\$252	\$226	\$250	90.29%
ADVERTISING/LEGAL NOTICES	\$354	\$662	\$700	94.57%
DUES/MEETINGS/MEMBERSHIP/TUITION	\$1,206	\$1,025	\$1,000	102.50%
TELEPHONE/FAX SERVICES	\$552	\$1,208	\$635	190.30%
UTILITIES	\$65,299	\$48,753	\$63,000	77.39%
PROFESSIONAL SERVICES	\$7,727	\$28,910	\$30,000	96.37%
REPAIR/MAINTENANCE SERVICES	\$5,175	\$4,515	\$5,000	90.30%
OTHER PURCHASED SERVICES	\$5,430	\$5,351	\$6,750	79.27%
TRAVEL/MILEAGE/MEALS/LODGING	\$0	\$0	\$0	
PROP/LIAB INSURANCE PREMIUM	\$2,189	\$2,433	\$2,222	109.51%
RENTAL SERVICES	\$0	\$250	\$800	31.25%
FLEET SERVICES	\$20,000	\$19,000	\$19,000	100.00%
CITY SERVICE LINE-MAINT/REPAIR	\$8,962	\$8,038	\$9,000	89.31%
MAIN LINE-MAINTENANCE/REPAIR	\$7,845	\$7,070	\$8,000	88.38%
METERS-MNTNCE/REPAIR	\$1,896	\$1,302	\$1,500	86.82%
FIRE HYDRANTS	\$1,208	\$405	\$1,500	26.99%
STATE ADMIN FEES	\$680	\$680	\$680	100.00%
USGS WATER QUAL TEST	\$5,984	\$6,294	\$6,324	99.53%
TOTAL OPERATIONS	\$156,894	\$154,887	\$176,786	88%
DISTRIBUTION - TOTAL	\$347,345	\$356,474	\$383,212	93%
OPERATIONS, MAINTENANCE & REPAIR - TOTAL	\$347,345	\$356,474	\$383,212	93%
CAPITAL OUTLAY - NON ASSETS				
MAIN/SERVICE LINES - NEW CONSTRUCTION	\$1,975	\$3,003	\$5,000	60.05%
MAIN/SERVICE LINE - REPLACEMENT	\$3,014	\$4,037	\$5,000	80.74%
WELL REHAB	\$14,526	\$19,993	\$20,000	99.96%
REMOTE WATER METERS	\$139,633	\$99,909	\$100,000	99.91%
SMALL TOOLS	\$2,369	\$1,752	\$4,500	38.92%
CAPITAL IMPROVEMENTS - NON ASSETS - TOTAL	\$161,517	\$128,693	\$134,500	95.68%
SMALL EQUIPMENT - TOTAL	\$161,517	\$128,693	\$134,500	95.68%
DEPRECIATION EXPENSE	\$67,105			
TOTAL OPERATING EXPENSES	\$709,893	\$618,392	\$661,287	93.51%
CHANGE IN NET POSITION	(\$128,647)	(\$59,038)	(\$99,920)	

City of Gunnison
 Trial Balance - Unaudited and Subject to Additional Tran
 For the Period Ended December 31, 2014

ACCOUNT NAME	PER AUDIT 12/31/13	12/31/2014 To Date	2014 Final Budget	% of Budget
ENTERPRISE FUND - WASTEWATER DIVISION				
ASSETS				
Current Assets:				
Cash - Trust & Agency Operating	\$30,058	\$160,528		
Cash - WF Agency Securities	\$327,643	\$327,643		
Investments	\$908,508	\$909,251		
Petty Cash - WWTP	\$218	\$218		
Equity in Pooled Cash and Investments	\$1,266,427	\$1,397,640		
Accounts Receivable	\$26,762	\$9,015		
Accounts Receivable - Utilities	\$58,406	\$56,162		
Accounts and Taxes Receivable - Total	\$85,168	\$65,177		
Prepaid Items	\$0	\$1,250		
Inventories	\$93,223	\$93,223		
Total Current Assets	\$1,444,818	\$1,557,290		
Non-Current Assets:				
Land	\$501,410	\$501,410		
Land Improvements	\$375,934	\$375,934		
Construction	\$3,573,087	\$3,573,087		
Infrastructure	\$2,657,227	\$2,657,227		
Machinery & Equipment	\$3,668,715	\$3,668,715		
Licensed Vehicles	\$285,188	\$285,188		
Capital Assets - Total	\$11,061,561	\$11,061,561		
Land Improvements - Accumulated Depr	(\$327,076)	(\$327,076)		
Construction - Accumulated Depreciation	(\$3,236,582)	(\$3,236,582)		
Infrastructure - Accumulated Depreciation	(\$1,556,943)	(\$1,556,943)		
Machinery & Equipment - Accumulated Depr	(\$3,405,077)	(\$3,405,077)		
Licensed Vehicles - Accumulated Depr	(\$273,209)	(\$273,209)		
Accumulated Depreciation - Total	(\$8,798,888)	(\$8,798,888)		
Capital Assets, Net of Accumulated Depreciation	\$2,262,674	\$2,262,674		
Total Non-Current Assets	\$2,262,674	\$2,262,674		
Total Assets	\$3,707,492	\$3,819,964		

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION

City of Gunnison
 Trial Balance - Unaudited and Subject to Additional Tran
 For the Period Ended December 31, 2014

ACCOUNT NAME	PER AUDIT 12/31/13	12/31/2014 To Date	2014 Final Budget	% of Budget
Current Liabilities:				
Accounts Payable	\$4,702	\$3,151		
Accounts Payable - Total	\$4,702	\$3,151		
Payroll Payable	\$10,958	\$0		
Accrued Expenses - Total	\$10,958	\$0		
Total Current Liabilities	\$15,660	\$3,151		
Non-Current Liabilities:				
Compensated Absences Payable	\$39,334	\$39,334		
Total Non-Current Liabilities	\$39,334	\$39,334		
Total Liabilities	\$54,994	\$42,485		
Deferred Inflows of Resources:				
Unearned Revenue - Prepayment	\$200	\$0		
Net Position:				
Net Investment in Capital Assets	\$2,262,674	\$2,262,674		
Unrestricted	\$1,446,104	\$1,389,624		
Net Position at Beginning of Year	\$3,708,778	\$3,652,298		
Change in Net Position	(\$56,480)	\$125,181		
Net Position at End of Year	\$3,652,298	\$3,777,479		
Total Liabilities, Deferred Inflows and Net Position	\$3,707,492	\$3,819,964		

City of Gunnison
 Trial Balance - Unaudited and Subject to Additional Tran
 For the Period Ended December 31, 2014

ACCOUNT NAME	PER AUDIT 12/31/13	12/31/2014 To Date	2014 Final Budget	% of Budget
REVENUES:				
Operating Revenues				
WASTEWATER COLLECTION SERVICES	\$732,492	\$772,836	\$754,934	102.37%
DOS RIOS WASTEWATER PROCESS	\$75,574	\$71,650	\$72,500	98.83%
WATER LAB SERVICES	\$42,665	\$46,300	\$45,000	102.89%
COMMERCIAL DUMP STATION	\$90,062	\$90,241	\$69,038	130.71%
NORTH VALLEY WW PROCESS	\$74,466	\$50,701	\$70,000	72.43%
TOMICHI WW PROCESS	\$2,100	\$3,637	\$1,700	213.94%
SANITARY SEWER CHARGES - TOTAL	\$1,017,359	\$1,035,366	\$1,013,172	102.19%
MISCELLANEOUS REVENUES	\$44	\$15	\$0	
BLACK GOLD COMPOST	\$20,632	\$20,135	\$15,000	134.23%
MISCELLANEOUS OPERATING REVENUES - TOTAL	\$20,676	\$20,150	\$15,000	134.33%
OPERATING REVENUES - TOTAL	\$1,038,035	\$1,055,516	\$1,028,172	102.66%
Non-Operating Revenues				
EARNINGS ON INVESTMENTS	\$4,627	\$4,866	\$3,600	135.16%
UNREALIZED GAIN/LOSS	(\$2,869)	\$0	\$0	
EARNINGS ON INVESTMENTS - NET	\$1,758	\$4,866	\$3,600	135.16%
OTHER REVENUES - TOTAL	\$1,758	\$4,866	\$3,600	135.16%
Contributions and Transfers				
CONST CHRGS - HOOK UP	\$2,249	\$1,842	\$0	
CAPITAL INVESTMENT FEES	\$97,000	\$66,400	\$24,000	276.67%
TOTAL REVENUES, CONTRIBUTIONS & TRANSFERS	\$1,139,042	\$1,128,624	\$1,055,772	106.90%
EXPENSES:				
Operating Expenses:				
ADMIN & GEN EXPENSES				
INDIRECT EXPENSES	\$45,671	\$45,008	\$50,030	89.96%
BAD DEBTS	\$1,100	\$1,968	\$2,000	98.42%
OVERHEAD ALLOCATION	\$57,475	\$51,840	\$52,789	98.20%
ADMIN & GEN EXPENSE - TOTAL	\$104,246	\$98,816	\$104,819	94.27%
WASTEWATER COLLECTION				
WAGES	\$166,985	\$172,746	\$177,899	97.10%
OVERTIME	\$3,719	\$2,929	\$5,000	58.58%
SOCIAL SECURITY	\$10,131	\$10,779	\$11,609	92.85%
MEDICARE	\$2,369	\$2,521	\$2,715	92.85%
STANDBY	\$4,275	\$4,350	\$4,350	100.00%

City of Gunnison
 Trial Balance - Unaudited and Subject to Additional Tran
 For the Period Ended December 31, 2014

ACCOUNT NAME	PER AUDIT 12/31/13	12/31/2014 To Date	2014 Final Budget	% of Budget
HEALTH INSURANCE/WC/OTHER BENEFITS	\$26,703	\$32,461	\$33,983	95.52%
RETIREMENT	\$10,913	\$11,839	\$11,851	99.90%
TOTAL PERSONNEL	\$225,094	\$237,625	\$247,407	96.05%
MATERIAL/OPERATING SUPPLIES	\$788	\$6,602	\$8,000	82.52%
FUEL/LUBRICANT	\$5,610	\$5,029	\$6,000	83.81%
DUES/MEETINGS/MEMBERSHIPS/TUITION	\$555	\$560	\$1,100	50.91%
TELEPHONE/FAX SERVICES	\$615	\$571	\$635	89.96%
REPAIR/MAINTENANCE SERVICES	\$2,677	\$3,038	\$3,000	101.25%
OTHER PURCHASED SERVICES	\$2,162	\$2,307	\$3,000	76.90%
TRAVEL/MILEAGE/MEALS/LODGING	\$329	\$350	\$500	70.05%
PROPERTY/LIABILITY INSURANCE PREMIUM	\$2,694	\$2,994	\$2,734	109.51%
PROPERTY/LIABILITY INSURANCE CLAIMS	\$250	\$0	\$1,000	0.00%
RENTAL SERVICES	\$0	\$0	\$1,000	0.00%
FLEET SERVICES	\$20,000	\$19,000	\$19,000	100.00%
SERVICE LINE-MAINTENANCE/REPAIR	\$1,076	\$1,493	\$4,000	37.33%
MAIN LINE-MAINTENANCE/REPAIR	\$3,682	\$1,134	\$4,000	28.35%
STORM DRAIN-MAINTENANCE/REPAIR	\$2,160	\$1,800	\$2,000	90.00%
MISCELLANEOUS EXPENSE	\$0	\$247	\$250	98.90%
TOTAL OPERATIONS	\$42,598	\$45,125	\$56,219	80.27%
WASTEWATER COLLECTION - TOTAL	\$267,692	\$282,750	\$303,626	93.12%
WWTP & LAB				
WAGES	\$180,189	\$179,132	\$184,714	96.98%
OVERTIME	\$1,494	\$2,203	\$1,000	220.31%
SOCIAL SECURITY	\$10,591	\$11,118	\$11,514	96.56%
MEDICARE	\$2,477	\$2,600	\$2,693	96.55%
HEALTH INSURANCE/WC/OTHER BENEFITS	\$28,908	\$35,393	\$35,410	99.95%
RETIREMENT	\$13,109	\$13,953	\$12,998	107.34%
TOTAL PERSONNEL	\$236,768	\$244,398	\$248,329	98.42%
MATERIAL/OPERATING SUPPLIES	\$28,140	\$25,885	\$25,000	103.54%
CLOTHING/UNIFORMS	\$603	\$498	\$900	55.38%
FUEL/LUBRICANT	\$20,326	\$11,850	\$10,000	118.50%
SUBSCRIPTIONS/LITERATURE/FILMS	\$225	\$74	\$300	24.67%
DUES/MEETINGS/MEMBERSHIPS/TUITION	\$345	\$495	\$750	66.00%
TELEPHONE/FAX SERVICES	\$1,506	\$1,568	\$1,618	96.88%
UTILITIES	\$112,493	\$111,809	\$110,000	101.64%
PROFESSIONAL SERVICES	\$9,440	\$12,381	\$9,000	137.57%
REPAIR/MAINTENANCE SERVICES	\$5,774	\$5,596	\$4,000	139.89%
OTHER PURCHASED SERVICES	\$11,410	\$11,984	\$12,000	99.87%
TRAVEL/MILEAGE/MEALS/LODGING	\$414	\$0	\$800	0.00%
RENTAL SERVICES	\$3,497	\$2,749	\$2,900	94.81%
FLEET SERVICES	\$19,309	\$18,500	\$18,500	100.00%
BIOSOLIDS MEDIATION	\$25,751	\$51,429	\$69,000	74.53%

City of Gunnison
 Trial Balance - Unaudited and Subject to Additional Tran
 For the Period Ended December 31, 2014

ACCOUNT NAME	PER AUDIT 12/31/13	12/31/2014 To Date	2014 Final Budget	% of Budget
INDIRECT EXPENSES	\$53,789	\$56,155	\$58,624	95.79%
USGS WATER QUALITY TEST	\$2,886	\$2,886	\$2,886	100.00%
TOTAL OPERATIONS	\$295,908	\$313,861	\$326,278	96.19%
WWTP&LAB - TOTAL	\$532,676	\$558,259	\$574,607	97.15%
OPERATIONS, MAINTENANCE & REPAIR - TOTAL	\$800,368	\$841,009	\$878,233	95.76%
CAPITAL OUTLAY - WW COLLECTION-NON ASSET				
MAIN/SERVICE LINES-NEW CONTSTRUCTION	\$240	\$2,394	\$2,500	95.76%
MAIN/SERVICE LINE-REPLACEMENT	\$2,244	\$2,497	\$2,500	99.90%
COMPUTERS REPLACE/PURCHASE	\$2,231	\$0	\$0	
SMALL TOOLS	\$978	\$755	\$1,500	50.32%
CAPITAL-WW COLLECTION NON ASSET - TOTAL	\$5,694	\$5,646	\$6,500	86.86%
CAPITAL OUTLAY - WWTP - NON ASSETS				
I/I REDUCTION	\$170,986	\$0	\$175,000	0.00%
COMPOST ASPHALT REPAIR	\$4,930	\$176	\$5,000	3.52%
MANHOLE REHABILITATION	\$24,693	\$23,813	\$25,000	95.25%
REPLACE LOADER TIRES	\$10,972	\$0	\$0	
PUMP REPAIR PARTS	\$0	\$19,100	\$20,000	95.50%
WWTP REGULATIONS ENGINEERING	\$0	\$14,868	\$40,000	37.17%
DOS RIOS FLOW METER REPLACEMENT	\$0	\$15	\$0	
CAPITAL-WWTP NON ASSETS - TOTAL	\$211,581	\$57,972	\$265,000	21.88%
SMALL EQUIPMENT - TOTAL	\$217,274	\$63,618	\$271,500	23.43%
DEPRECIATION EXPENSE	\$73,634			
TOTAL OPERATING EXPENSES	\$1,195,522	\$1,003,443	\$1,254,552	79.98%
CHANGE IN NET POSITION	(\$56,480)	\$125,181	(\$198,780)	

City of Gunnison
 Trial Balance - Unaudited and Subject to Additional Tran
 For the Period Ended December 31, 2014

ACCOUNT NAME	PER AUDIT 12/31/13	12/31/2014 To Date	2014 Final Budget	% of Budget
ENTERPRISE FUND - REFUSE DIVISION				
ASSETS				
Current Assets:				
Cash - Trust & Agency Operating	\$12,726	\$142,381		
Cash - WF Agency Securities	\$138,730	\$138,730		
Investments	\$384,679	\$385,024		
Petty Cash - Refuse		\$0		
Equity in Pooled Cash and Investments	\$536,134	\$666,134		
Accounts Receivable	\$734	\$350		
Accounts Receivable - Utilities	\$42,900	\$41,813		
Accounts and Taxes Receivable - Total	\$43,634	\$42,163		
Prepaid Items	\$0	\$777		
Inventories	\$56,870	\$56,870		
Total Current Assets	\$636,638	\$765,945		
Non-Current Assets:				
Infrastructure	\$3,991	\$3,991		
Machiny & Equipment	\$7,500	\$7,500		
Licensed Vehicles	\$699,220	\$699,220		
Capital Assets - Total	\$710,712	\$710,712		
Infrastructure - Accumulated Depreciation	(\$542)	(\$542)		
Machinery & Equipment - Accumulated Depr	(\$3,525)	(\$3,525)		
Licensed Vehicles - Accumulated Depr	(\$337,829)	(\$337,829)		
Accumulated Depreciation - Total	(\$341,897)	(\$341,897)		
Capital Assets, Net of Accumulated Depreciation	\$368,814	\$368,814		
Total Non-Current Assets	\$368,814	\$368,814		
Total Assets	\$1,005,452	\$1,134,759		

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION

Current Liabilities:

Accounts Payable	\$9,743	\$13,008
Accounts Payable - Total	\$9,743	\$13,008
Payroll Payable	\$2,763	\$0

City of Gunnison
 Trial Balance - Unaudited and Subject to Additional Tran
 For the Period Ended December 31, 2014

ACCOUNT NAME	PER AUDIT 12/31/13	12/31/2014 To Date	2014 Final Budget	% of Budget
Accrued Expenses - Total	\$2,763	\$0		
Total Current Liabilities	\$12,505	\$13,008		
Non-Current Liabilities:				
Pollution Remediation Obligation	\$5,000	\$5,000		
Compensated Absences Payable	\$3,522	\$3,522		
Total Non-Current Liabilities	\$8,522	\$8,522		
Total Liabilities	\$21,027	\$21,530		
Net Position:				
Net Investment in Capital Assets	\$368,814	\$368,814		
Unrestricted	\$546,154	\$615,611		
Net Position at Beginning of Year	\$914,968	\$984,425		
Change in Net Position	\$69,456	\$128,804		
Net Position at End of Year	\$984,424	\$1,113,229		
Total Liabilities, Deferred Inflows and Net Position	\$1,005,451	\$1,134,759		

City of Gunnison
 Trial Balance - Unaudited and Subject to Additional Tran
 For the Period Ended December 31, 2014

ACCOUNT NAME	PER AUDIT 12/31/13	12/31/2014 To Date	2014 Final Budget	% of Budget
REVENUES:				
Operating Revenues				
REFUSE COLLECTION SERVICES	\$504,518	\$500,330	\$508,000	98.49%
RECYCLING COLLECTION FEES	\$2,650	\$2,604	\$3,100	84.0%
TRASH COLLECTION FEES - TOTAL	\$507,168	\$502,934	\$511,100	98.40%
MISCELLANEOUS	\$100	\$30	\$0	
PRIOR YEAR REFUND	\$0	\$0	\$250	0.00%
TREE DUMP FEES	\$11,802	\$10,496	\$7,500	139.95%
TREE CHIP SALES	\$10,000	\$10,000	\$10,000	100.00%
RECYLED MATERIALS	\$12,392	\$15,215	\$13,500	112.70%
MISCELLANEOUS OPERATING REVENUES - TOTAL	\$34,295	\$35,741	\$31,250	114.37%
OPERATING REVENUES - TOTAL	\$541,462	\$538,674	\$542,350	99.32%
Non-Operating Revenues				
HHW CLEANUP CONTRIBUTIONS	\$9,831	\$11,684	\$14,950	78.15%
INTERGOVERNMENTAL - TOTAL	\$9,831	\$11,684	\$14,950	78.15%
EARNINGS ON INVESTMENTS	\$2,731	\$2,263	\$2,000	113.14%
UNREALIZED GAIN/LOSS	(\$1,217)		\$0	
EARNINGS ON INVESTMENTS - NET	\$1,514	\$2,263	\$2,000	113.14%
OTHER REVENUES - TOTAL	\$11,345	\$13,947	\$16,950	82.28%
TOTAL REVENUES, CONTRIBUTIONS & TRANSFERS	\$552,807	\$552,621	\$559,300	98.81%
EXPENSES:				
Operating Expenses:				
ADMIN & GENERAL EXPENSE				
INDIRECT EXPENSES	\$91,341	\$92,679	\$99,797	92.87%
BAD DEBTS	\$1,760	\$1,975	\$2,500	79.02%
ADMIN & GENERAL EXPENSE - TOTAL	\$93,101	\$94,654	\$102,297	92.53%
OPERATIONS EXPENSE				
WAGES	\$100,862	\$100,308	\$101,724	98.61%
OVERTIME	\$348	\$52	\$2,632	1.96%
SOCIAL SECURITY	\$5,803	\$5,910	\$6,470	91.34%
MEDICARE	\$1,357	\$1,382	\$1,513	91.34%
HEALTH INSURANCE/WC/OTHER BENEFITS	\$21,922	\$28,170	\$28,892	97.50%
RETIREMENT	\$4,402	\$4,869	\$4,853	100.33%
TOTAL PERSONNEL	\$134,695	\$140,690	\$146,084	96.31%
MATERIAL/OPERATING SUPPLIES	\$14,955	\$798	\$1,550	51.46%

City of Gunnison
 Trial Balance - Unaudited and Subject to Additional Tran
 For the Period Ended December 31, 2014

ACCOUNT NAME	PER AUDIT 12/31/13	12/31/2014 To Date	2014 Final Budget	% of Budget
CLOTHING-UNIFORM SUPPLIES	\$568	\$466	\$600	77.66%
FUEL-LUBRICANT SUPPLIES	\$22,444	\$21,202	\$22,000	96.37%
ADVERTISING/LEGAL NOTICES	\$545	\$794	\$750	105.86%
TELEPHONE/FAX SERVICES	\$650	\$889	\$900	98.76%
REPAIR/MAINTENANCE SERVICES	\$0	\$1,333	\$2,000	66.66%
OTHER PURCHASE SERVICES	\$766	\$15,315	\$16,850	90.89%
LANDFILL CHARGES	\$97,150	\$93,024	\$110,000	84.57%
TRAVEL/MILEAGE/MEALS/LODGING	\$0	\$28	\$0	
PROPERTY/LIABILITY INSURANCE	\$2,951	\$3,285	\$3,000	109.51%
FLEET SERVICES	\$21,340	\$19,840	\$19,840	100.00%
SUB-TOTAL OPERATIONS	\$161,368	\$156,973	\$177,490	88.44%
OPERATIONS, MAINTENANCE & REPAIR - TOTAL	\$296,064	\$297,664	\$323,574	91.99%
CAPITAL				
LANDFILL CLOSURE PLAN	\$185	\$1,185	\$10,000	11.85%
HHW PROGRAM	\$13,081	\$14,783	\$19,950	74.10%
AUTO REFUSE CONTAINERS	\$0	\$6,122	\$25,000	24.49%
RECYCLE CONTAINERS	\$0	\$9,410	\$10,000	94.10%
CAPITAL - NON ASSETS - TOTAL	\$13,266	\$31,499	\$64,950	48.50%
SMALL EQUIPMENT - TOTAL	\$13,266	\$31,499	\$64,950	48.50%
DEPRECIATION EXPENSE	\$80,920			
TOTAL OPERATING EXPENSES	\$483,351	\$423,817	\$490,821	86.35%
TOTAL EXPENSE	\$483,351	\$423,817	\$490,821	86.35%
CHANGE IN NET POSITION	\$69,456	\$128,804	\$68,479	

City of Gunnison
 Trial Balance - Unaudited and Subject to Additional Tran
 For the Period Ended December 31, 2014

ACCOUNT NAME	PER AUDIT 12/31/13	12/31/2014 To Date	2014 Final Budget	% of Budget
ENTERPRISE FUND - COMMUNICATIONS DIVISION				
ASSETS				
Current Assets:				
Cash - Trust & Agency Operating	\$233,043	\$91,245		
Checking	\$0	\$0		
Cash - WF Agency Securities	\$6,571	\$6,571		
Investments	\$18,211	\$18,325		
Equity in Pooled Cash and Investments	\$257,825	\$116,140		
Accounts Receivable	\$56,065	\$0		
Accounts and Taxes Receivable - Total	\$56,065	\$0		
Prepaid Items	\$0	\$1,501		
Total Current Assets	\$313,889	\$117,641		
Non-Current Assets:				
Construction	\$20,571	\$20,571		
Machiney & Equipment	\$182,735	\$182,735		
Capital Assets - Total	\$203,306	\$203,306		
Construction - Accumulated Depreciation	(\$823)	(\$823)		
Machinery & Equipment - Accumulated Depr	(\$111,345)	(\$111,345)		
Accumulated Depreciation - Total	(\$112,168)	(\$112,168)		
Capital Assets, Net of Accumulated Depreciation	\$91,138	\$91,138		
Total Non-Current Assets	\$91,138	\$91,138		
Total Assets	\$405,027	\$208,779		
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION				
Current Liabilities:				
Accounts Payable	\$4,463	\$1,831		
Accounts Payable - Total	\$4,463	\$1,831		
Payroll Payable	\$12,320	\$0		
Accrued Expenses - Total	\$12,320	\$0		
Total Current Liabilities	\$16,783	\$1,831		

City of Gunnison
 Trial Balance - Unaudited and Subject to Additional Tran
 For the Period Ended December 31, 2014

ACCOUNT NAME	PER AUDIT 12/31/13	12/31/2014 To Date	2014 Final Budget	% of Budget
Non-Current Liabilities:				
Compensated Absences Payable	\$26,879	\$26,879		
Total Non-Current Liabilities	\$26,879	\$26,879		
Total Liabilities	\$43,662	\$28,710		
Net Position:				
Net Investment in Capital Assets	\$91,138	\$91,138		
Unrestricted	\$217,046	\$37,795		
Net Position at Beginning of Year	\$308,184	\$128,933		
Change in Net Position	(\$179,250)	\$51,135		
Net Position at End of Year	\$128,934	\$180,069		
Total Liabilities, Deferred Inflows and Net Position	\$172,596	\$208,779		

City of Gunnison
 Trial Balance - Unaudited and Subject to Additional Tran
 For the Period Ended December 31, 2014

ACCOUNT NAME	PER AUDIT 12/31/13	12/31/2014 To Date	2014 Final Budget	% of Budget
REVENUES:				
Operating Revenues				
DISPATCH SERVICES	\$637,606	\$621,817	\$662,817	93.81%
COMMUNICATIONS SERVICES - TOTAL	\$637,606	\$621,817	\$662,817	93.81%
MISCELLANEOUS	\$128	\$40	\$200	20.00%
PRIOR YEAR REFUNDS	\$0	\$0	\$0	
MISCELLANEOUS OPERATING REVENUES - TOTAL	\$128	\$40	\$200	20.00%
OPERATING REVENUES - TOTAL	\$637,734	\$621,857	\$663,017	93.79%
Non-Operating Revenues				
EARNINGS ON INVESTMENTS	\$920	\$749	\$368	203.62%
UNREALIZED GAIN/LOSS	(\$57)	\$0	\$0	
EARNINGS ON INVESTMENTS - NET	\$863	\$749	\$368	203.62%
E911 GRANT	\$0	\$0	\$15,000	0.00%
OTHER REVENUES - TOTAL	\$863	\$749	\$15,368	4.88%
Contributions and Transfers				
TRANSFERS IN	\$2,000	\$0	\$0	
TRANSFERS OUT	(\$180,000)	\$0	\$0	
TOTAL REVENUES, CONTRIBUTIONS & TRANSFERS	\$460,597	\$622,606	\$678,385	91.78%
EXPENSES:				
Operating Expenses:				
WAGES	\$405,821	\$369,720	\$416,198	88.83%
OVERTIME	\$37,114	\$39,451	\$33,000	119.55%
SOCIAL SECURITY	\$25,103	\$24,597	\$27,850	88.32%
MEDICARE	\$5,871	\$5,752	\$6,513	88.32%
HEALTH INSURANCE/WC/OTHER BENEFITS	\$63,969	\$59,903	\$66,842	89.62%
RETIREMENT	\$22,395	\$16,800	\$23,283	72.16%
TOTAL PERSONNEL	\$560,272	\$516,222	\$573,686	89.98%
MATERIAL/OPERATING SUPPLIES	\$2,658	\$2,461	\$2,500	98.42%
CLOTHING/UNIFORMS	\$937	\$1,016	\$1,100	92.32%
POSTAGE/FREIGHT SERVICES	\$36	\$0	\$50	0.00%
PRINTING/DUPLICATION SERVICES	\$32	\$394	\$275	143.11%
ADVERTISING/LEGAL SERVICES	\$22	\$112	\$300	37.47%
SUBSCRIPTIONS/LITERATURE/FILMS	\$0	\$0	\$0	
DUES/MEETINGS/MEMBERSHIPS/TUITION	\$1,945	\$2,486	\$3,000	82.87%
TELEPHONE/FAX SERVICES	\$9,856	\$7,634	\$9,400	81.22%

City of Gunnison
 Trial Balance - Unaudited and Subject to Additional Tran
 For the Period Ended December 31, 2014

ACCOUNT NAME	PER AUDIT 12/31/13	12/31/2014 To Date	2014 Final Budget	% of Budget
UTILITIES	\$1,516	\$6,287	\$7,000	89.81%
REPAIR/MAINTENANCE SERVICES	\$10,056	\$7,481	\$16,500	45.34%
REPAIR/MAINT-MOBILE COMMAND	\$1,169	\$3,651	\$5,850	62.40%
OTHER PURCHASED SERVICES	\$0	\$0	\$0	
CONTRACTED SERVICES	\$4,976	\$5,746	\$8,000	71.82%
TRAVEL/MILEAGE/MEALS/LODGING	\$440	\$1,515	\$2,000	75.77%
PROP/LIAB INSURANCE PREMIUM	\$0	\$2,103	\$1,500	140.17%
FLEET SERVICES	\$900	\$900	\$900	100.00%
RENT-DISPATCH FACILITY	\$9,101	\$0	\$0	
INDIRECT EXPENSES	\$13,820	\$13,464	\$14,342	93.88%
SUB-TOTAL OPERATIONS	\$57,463	\$55,248	\$72,717	75.98%
OPERATIONS, MAINTENANCE & REPAIR - TOTAL	\$617,735	\$571,471	\$646,403	88.41%
DEPRECIATION	\$22,112			
TOTAL OPERATING EXPENSES	\$639,847	\$571,471	\$646,403	88.41%
CAPITAL IMPROVEMENTS-FIXED ASSETS				
RAZOR DOME REPEATER INSTALLATION	\$0		\$15,000	0.00%
CAPITAL - FIXED ASSETS - TOTAL (These expenses are recorded as assets at the end of the year so will show as \$0 expense for the prior year)	\$0	\$0	\$15,000	0.00%
TOTAL EXPENSE	\$639,847	\$571,471	\$661,403	86.40%
CHANGE IN NET POSITION	(\$179,250)	\$51,135	\$16,982	

City of Gunnison
 Trial Balance - Unaudited and Subject to Additional Trar
 For the Period Ended December 31, 2014

ACCOUNT NAME	PER AUDIT 12/31/13	12/31/2014 To Date	2014 Final Budget	% of Budget
<i>ENTERPRISE FUND - RECREATION DIVISION - POOL</i>				
ASSETS:				
Current Assets:				
Cash - Trust & Agency Operating	\$1,986	(\$117,724)		
Cash - WF Agency Securities	\$46,512	\$46,512		
Investments	\$131,253	\$131,387		
Petty Cash - Community Center		\$250		
Equity in Pooled Cash and Investments	\$179,752	\$60,426		
Accounts Receivable	\$12,096	\$2,429		
Accounts Receivable - Programs	\$1,999	\$0		
Accounts Receivable - Credit Cards		\$11,950		
Accounts and Taxes Receivable - Total	\$14,095	\$14,378		
Prepaid Items	\$177	\$437		
Inventories	\$55,931	\$55,931		
Total Current Assets	\$249,954	\$131,171		
Non-Current Assets:				
Restricted Pooled Cash and Investments	\$396,039	\$396,398		
Construction	\$8,378,622	\$8,378,622		
Machiney & Equipment	\$12,204	\$12,204		
Capital Assets - Total	\$8,390,825	\$8,390,825		
Construction - Accumulated Depreciation	(\$861,009)	(\$861,009)		
Machinery & Equipment - Accumulated Depr	(\$2,546)	(\$2,546)		
Accumulated Depreciation - Total	(\$863,555)	(\$863,555)		
Capital Assets, Net of Accumulated Depreciation	\$7,527,270	\$7,527,270		
Total Non-Current Assets	\$7,923,309	\$7,923,668		
Total Assets	\$8,173,263	\$8,054,840		

LIABILITIES AND NET POSITION

Current Liabilities:

Accounts Payable	\$26,633	\$701
Gift Certificates Payalbe	\$654	\$833

City of Gunnison
 Trial Balance - Unaudited and Subject to Additional Trar
 For the Period Ended December 31, 2014

ACCOUNT NAME	PER AUDIT 12/31/13	12/31/2014 To Date	2014 Final Budget	% of Budget
Accounts Payable - Total	\$27,287	\$1,534		
Payroll Payable	\$6,459	\$0		
Sales Tax Payable	\$26	\$18		
Accrued Expenses - Total	\$6,485	\$18		
Accrued Bond Interest Payable	\$17,954	\$17,954		
Current Portions of Revenue Bonds Payable	\$184,826	\$184,826		
Total Current Liabilities	\$236,552	\$204,332		
Non-Current Liabilities:				
Compensated Absences Payable	\$5,008	\$5,008		
Bond Premium	\$10,356	\$10,356		
Bonds Payable	\$5,001,364	\$5,001,364		
Revenue Bonds Payable - Total	\$5,011,720	\$5,011,720		
Total Non-Current Liabilities	\$5,016,727	\$5,016,727		
Total Liabilities	\$5,253,280	\$5,221,060		
Net Position:				
Net Investment in Capital Assets	\$7,527,270	\$7,527,270		
Unrestricted	(\$4,404,960)	(\$4,607,286)		
Net Position at Beginning of Year	\$3,122,310	\$2,919,984		
Change in Net Position	(\$202,326)	(\$86,204)		
Net Position at End of Year	\$2,919,984	\$2,833,780		
Total Liabilities and Net Position	\$8,173,264	\$8,054,840		

City of Gunnison
 Trial Balance - Unaudited and Subject to Additional Trar
 For the Period Ended December 31, 2014

ACCOUNT NAME	PER AUDIT 12/31/13	12/31/2014 To Date	2014 Final Budget	% of Budget
REVENUES:				
Operating Revenues				
SWIMMING PROGRAMS	\$41,004	\$39,957	\$35,000	114.16%
RECREATION MEMBERSHIPS	\$107,933	\$98,802	\$115,000	85.91%
COMM CENTER RENTAL	\$9,922	\$8,510	\$7,500	113.47%
RECREATION DAILY FEES	\$67,022	\$66,052	\$75,000	88.07%
VENDING	\$5,844	\$4,866	\$5,000	97.32%
TRIATHLON	\$1,721	\$0	\$0	
OTHER CONTRIBUTIONS	\$1,525	\$6,228	\$6,853	90.88%
RECREATION DEPARTMENT CHARGES - TOTAL	\$234,970	\$224,414	\$244,353	91.84%
SALES TAX SERVICE FEE	\$10	\$9	\$10	89.00%
MISCELLANEOUS REVENUES	\$584	\$0	\$0	
COMPENSATION FOR LOSS	\$11,158	\$0	\$0	
MISCELLANEOUS OPERATING REVENUES - TOTAL	\$11,752	\$9	\$10	89.00%
TOTAL OPERATING REVENUES	\$246,723	\$224,423	\$244,363	91.84%
Non-Operating Revenues				
SALES TAX	\$616,134	\$630,443	\$650,388	96.93%
USE TAX	\$37,351	\$19,945	\$0	
SALES AND USE TAX TOTAL	\$653,485	\$650,388	\$650,388	100.00%
EARNINGS ON INVESTMENTS	\$2,189	\$1,602	\$2,264	70.74%
UNREALIZED GAIN/LOSS	(\$449)	\$0	\$0	
EARNINGS ON INVESTMENTS - NET	\$1,739	\$1,602	\$2,264	70.74%
OTHER REVENUES - TOTAL	\$655,224	\$651,990	\$652,652	99.90%
Contributions and Transfers				
TRANSFERS IN	\$3,549	\$19,890	\$76,680	25.94%
TRANSFERS (OUT)	(\$130,834)		\$0	
TOTAL REVENUES, CONTRIBUTIONS & TRANSFERS	\$774,662	\$896,302	\$973,695	92.05%
EXPENSES:				
Operating Expenses:				
WAGES	\$251,351	\$243,430	\$255,008	95.46%
OVERTIME	\$466	\$12	\$1,500	0.77%
FICA	\$15,063	\$14,975	\$19,623	76.31%
MEDICARE	\$3,523	\$3,502	\$3,507	99.86%
W/C, HEALTH INSURANCE, ETC.	\$16,552	\$23,196	\$24,333	95.33%

City of Gunnison
 Trial Balance - Unaudited and Subject to Additional Trar
 For the Period Ended December 31, 2014

ACCOUNT NAME	PER AUDIT 12/31/13	12/31/2014 To Date	2014 Final Budget	% of Budget
RETIREMENT	\$8,430	\$8,992	\$4,802	187.26%
TOTAL PERSONNEL	\$295,385	\$294,106	\$308,773	95.25%
MATERIAL/OPERATING SUPPLIES	\$4,998	\$12,318	\$13,500	91.24%
CLOTHING/UNIFORMS	\$598	\$441	\$450	98.00%
CHEMICALS	\$4,073	\$11,140	\$14,000	79.57%
EVENT SUPPLIES	\$2,318	\$1,597	\$1,700	93.92%
POSTAGE/FREIGHT SERVICES	\$385	\$606	\$1,000	60.64%
PRINTING/DUPLICATION SERVICES	\$529	\$362	\$500	72.33%
ADVERTISING/LEGAL SERVICES	\$384	\$30	\$500	5.90%
DUES/MEETINGS/MEMBERSHIPS/TUITION	\$1,210	\$2,113	\$1,500	140.87%
TELEPHONE/FAX SERVICES	\$4,222	\$4,037	\$5,490	73.54%
UTILITIES	\$95,501	\$98,123	\$100,000	98.12%
REPAIR/MAINTENANCE SERVICES	\$23,869	\$42,248	\$49,000	86.22%
CONTRACTED SERVICES	\$83,302	\$85,565	\$83,525	102.44%
TRAVEL/MILEAGE/MEALS/LODGING	\$0	\$413	\$700	58.99%
PROPERTY/LIABILITY INSURANCE	\$7,170	\$7,922	\$7,234	109.51%
PROPERTY/LIABILITY CLAIM PAYMENTS		\$297	\$0	
MISCELLANEOUS EXPENSE	\$344	\$224	\$500	44.84%
TRIATHLON	\$6,991	\$0	\$0	
TOTAL OPERATIONS	\$235,895	\$267,435	\$279,599	95.65%
POOL OPERATIONS - TOTAL	\$531,280	\$561,540	\$588,372	95.44%
OPERATIONS, MAINTENANCE & REPAIR - TOTAL	\$531,280	\$561,540	\$588,372	95.44%
DEPRECIATION EXPNS	\$204,242		\$0	
CAPITAL OUTLAY - NON-ASSETS				
POOL DECK RESURFACING	\$12,998	\$0	\$0	
CARPET/AIR HOCKEY/TOT DOCK	\$7,618	\$0	\$0	
GYM FLOOR RESURFACE	\$0	\$4,416	\$4,200	105.15%
BLINDS IN ENTRYWAY	\$0	\$1,142	\$1,000	114.20%
SURVEILANCE SYSTEM UPDATE	\$0	\$6,295	\$6,500	96.85%
GYMNASTICS MAT REPLACEMENT	\$0	\$8,685	\$8,828	98.38%
CAPITAL IMPROVEMENTS - NON ASSETS - TOTAL	\$20,615	\$20,538	\$20,528	100.05%
SMALL EQUIPMENT - TOTAL	\$20,615	\$20,538	\$20,528	100.05%
TOTAL OPERATING EXPENSES	\$756,137	\$582,079	\$608,900	95.60%
DEBT SERVICE				
DEBT SERVICE - PRINCIPLE	\$0	\$184,825	\$184,825	100.00%
DEBT SERVICE - INTEREST	\$220,740	\$215,452	\$215,452	100.00%
DEBT SERVICE FEES	\$111	\$150	\$111	135.14%
DEBT SERVICE - TOTAL	\$220,851	\$400,427	\$400,388	100.01%

City of Gunnison
 Trial Balance - Unaudited and Subject to Additional Trar
 For the Period Ended December 31, 2014

ACCOUNT NAME	PER AUDIT 12/31/13	12/31/2014 To Date	2014 Final Budget	% of Budget
TOTAL OTHER EXPENSES	\$220,851	\$400,427	\$400,388	100.01%
TOTAL EXPENSE	\$976,987	\$982,506	\$1,009,288	97.35%
CHANGE IN NET POSITION	(\$202,326)	(\$86,204)	(\$35,593)	

City of Gunnison
 Trial Balance - Unaudited and Subject to Additional Trar
 For the Period Ended December 31, 2014

ACCOUNT NAME	PER AUDIT 12/31/13	12/31/2014 To Date	2014 Final Budget	% of Budget
ENTERPRISE FUND - RECREATION DIVISION - RINK				
ASSETS:				
Current Assets:				
Cash - Trust & Agency Operating	(\$12,184)	(\$7,947)		
Checking	\$0	\$0		
Cash - WF Agency Securities	\$6,983	\$6,983		
Investments	\$32,188	\$32,242		
Petty Cash - Rink	\$300	\$300		
Equity in Pooled Cash and Investments	\$27,287	\$31,579		
Accounts Receivable	\$27,527	\$1,782		
Accounts Receivable - Credit Cards	\$102	\$0		
Accounts and Taxes Receivable - Total	\$27,628	\$1,782		
Prepaid Items	\$0	\$400		
Inventories	\$44,686	\$44,686		
Total Current Assets	\$99,601	\$78,447		
Non-Current Assets:				
Restricted Pooled Cash and Investments	\$151,748	\$151,906		
Construction	\$3,129,658	\$3,129,658		
Machiny & Equipment	\$89,381	\$89,381		
Capital Assets - Total	\$3,219,039	\$3,219,039		
Construction - Accumulated Depreciation	(\$313,391)	(\$313,391)		
Machinery & Equipment - Accumulated Depr	(\$24,896)	(\$24,896)		
Accumulated Depreciation - Total	(\$338,287)	(\$338,287)		
Capital Assets, Net of Accumulated Depreciation	\$2,880,752	\$2,880,752		
Total Non-Current Assets	\$3,032,500	\$3,032,658		
Total Assets	\$3,132,101	\$3,111,104		

LIABILITIES AND NET POSITION

Current Liabilities:

Accounts Payable	\$11,006	\$7,976
Accounts Payable - Total	\$11,006	\$7,976

City of Gunnison
 Trial Balance - Unaudited and Subject to Additional Trar
 For the Period Ended December 31, 2014

ACCOUNT NAME	PER AUDIT 12/31/13	12/31/2014 To Date	2014 Final Budget	% of Budget
Payroll Payable	\$2,980	\$0		
Sales Tax Payable	\$377	\$328		
Accrued Expenses - Total	\$3,357	\$328		
Accrued Bond Interest Payable	\$6,331	\$6,331		
Interfund Advance from the General Fund	\$17,320	\$17,320		
Current Portions of Revenue Bonds Payable	\$65,175	\$65,175		
Total Current Liabilities	\$103,189	\$97,130		
Non-Current Liabilities:				
Compensated Absences Payable	\$1,310	\$1,310		
Bond Premium	\$3,675	\$3,675		
Bonds Payable	\$1,763,635	\$1,763,636		
Revenue Bonds Payable - Total	\$1,767,310	\$1,767,311		
Total Non-Current Liabilities	\$1,768,621	\$1,768,622		
Total Liabilities	\$1,871,810	\$1,865,751		
Net Position:				
Net Investment in Capital Assets	\$2,880,752	\$2,880,752		
Unrestricted	(\$1,677,689)	(\$1,620,461)		
Net Position at Beginning of Year	\$1,203,063	\$1,260,291		
Change in Net Position	\$57,228	(\$14,938)		
Net Position at End of Year	\$1,260,291	\$1,245,353		
Total Liabilities and Net Position	\$3,132,101	\$3,111,105		

City of Gunnison
 Trial Balance - Unaudited and Subject to Additional Tra
 For the Period Ended December 31, 2014

ACCOUNT NAME	PER AUDIT 12/31/13	12/31/2014 To Date	2014 Final Budget	% of Budget
REVENUES:				
Operating Revenues				
RECREATION MEMBERSHIPS	\$3,554	\$5,001	\$5,500	90.93%
CONCESSIONS/PARK RENTALS	\$20,304	\$18,449	\$30,000	61.50%
RECREATION ADVERTISING	\$0	\$0	\$15,000	0.00%
RECREATION DAILY FEES	\$5,673	\$5,737	\$6,000	95.61%
ICE RENTALS	\$47,924	\$43,294	\$55,000	78.72%
RECREATION DEPARTMENT CHARGES - TOTAL	\$77,454	\$72,481	\$111,500	65.00%
SALES TAX SERVICE FEE	\$55	\$51	\$50	101.34%
MISCELLANEOUS REVENUES	\$46	\$300	\$0	
MISCELLANEOUS OPERATING REVENUES - TOTAL	\$101	\$351	\$50	701.34%
TOTAL OPERATING REVENUES	\$77,555	\$72,831	\$111,550	65.29%
Non-Operating Revenues				
SALES TAX	\$275,586	\$209,180	\$216,189	96.76%
USE TAX	\$14,499	\$7,009	\$0	
SALES AND USE TAX TOTAL	\$290,085	\$216,189	\$216,189	100.00%
EARNINGS ON INVESTMENTS	\$505	\$660	\$175	377.39%
UNREALIZED GAIN/LOSS	(\$101)	\$0	\$0	
EARNINGS ON INVESTMENTS - NET	\$403	\$660	\$175	377.39%
OTHER REVENUES - TOTAL	\$290,488	\$216,849	\$216,364	100.22%
Contributions and Transfers				
TRANSFERS IN	\$16,830	\$16,830	\$16,830	100.00%
TRANSFERS OUT	(\$18,007)	\$0	(\$17,321)	0.00%
TOTAL REVENUES, CONTRIBUTIONS & TRANSFERS	\$366,866	\$306,511	\$327,423	93.61%
EXPENSES:				
Operating Expenses:				
WAGES-RINK	\$65,743	\$65,504	\$83,790	78.18%
OVERTIME-RINK	\$16	\$0	\$0	
FICA-RINK OPERATIONS	\$3,992	\$4,178	\$6,410	65.18%
MCARE-RINK	\$934	\$977	\$3,396	28.77%
W/C, HLTH INS., ETC.	\$5,557	\$6,552	\$6,435	101.82%
RETIREMENT	\$1,136	\$1,344	\$1,344	100.00%
TOTAL PERSONNEL	\$77,379	\$78,555	\$101,375	77.49%
MATERIAL/OPERATING SUPPLIES	\$1,202	\$5,882	\$6,000	98.03%

City of Gunnison
 Trial Balance - Unaudited and Subject to Additional Trar
 For the Period Ended December 31, 2014

ACCOUNT NAME	PER AUDIT 12/31/13	12/31/2014 To Date	2014 Final Budget	% of Budget
CLOTHING/UNIFORM	\$471	\$144	\$450	31.97%
FUEL-LUBRICANT SUPPLIES	\$2,804	\$2,602	\$4,000	65.04%
CONCESSIONS SUPPLIES	\$11,577	\$12,800	\$12,575	101.79%
POSTAGE/FREIGHT	\$237	\$383	\$500	76.68%
PRINTING/DUPLICATION SERVICES	\$113	\$36	\$150	23.97%
ADVERTISING/LEGAL SERVICES	\$19	\$193	\$250	77.20%
DUES/MEMBERSHIPS/MEETINGS/TUITION	\$0	\$99	\$1,700	5.82%
TELEPHONE/FAX SERVICES	\$1,594	\$1,362	\$2,112	64.47%
UTILITIES	\$45,932	\$41,503	\$46,600	89.06%
REPAIR/MAINTENANCE SERVICES	\$9,070	\$8,733	\$8,500	102.74%
CONTRACTED SERVICES	\$4,434	\$9,350	\$9,425	99.21%
TRAVEL/MILEAGE/MEALS/LODGING	\$0	\$0	\$1,000	0.00%
PROPERTY/LIABILITY INSURANCE	\$1,724	\$1,905	\$1,740	109.51%
RINK OPERATIONS - TOTAL	\$156,556	\$163,547	\$196,377	83.28%
OPERATIONS, MAINTENANCE & REPAIR - TOTAL	\$156,556	\$163,547	\$196,377	83.28%
DEPRECIATION EXPNS	\$75,156		\$0	
CAPITAL OUTLAY - NON ASSETS				
EQUIPMENT	\$47	\$1,428	\$9,000	15.86%
BUILDING UPGRADES	\$0	\$1,735	\$3,000	57.83%
REROOF OUTDOOR LOCKER ROOMS	\$0	\$13,589	\$7,174	189.42%
CAPITAL IMPROVEMENTS - NON ASSETS - TOTAL	\$47	\$16,752	\$19,174	87.37%
SMALL EQUIPMENT - TOTAL	\$47	\$16,752	\$19,174	87.37%
TOTAL OPERATING EXPENSES	\$231,759	\$180,298	\$215,551	83.65%
DEBT SERVICE				
DEBT SERVICE PRINCIPLE	\$0	\$65,175	\$65,175	100.00%
DEBT SERVICE INTEREST	\$77,840	\$75,975	\$75,975	100.00%
DEBT SERVICE FEES	\$39	\$0	\$39	0.00%
DEBT SERVICE - TOTAL	\$77,879	\$141,150	\$141,189	99.97%
TOTAL OTHER EXPENSES	\$77,879	\$141,150	\$141,189	99.97%
TOTAL EXPENSE	\$309,638	\$321,449	\$356,740	90.11%
CHANGE IN NET POSITION	\$57,228	(\$14,938)	(\$29,317)	

City of Gunnison
 Trial Balance - Unaudited and Subject to Additional Trar
 For the Period Ended December 31, 2014

ACCOUNT NAME	PER AUDIT 12/31/13	12/31/2014 To Date	2014 Final Budget	% of Budget
ENTERPRISE FUND - RECREATION DIVISION - TRAILS				
ASSETS:				
Cash - Trust & Agency Operating	\$7,471	\$20,270		
Cash - WF Agency Securities	\$80,863	\$80,863		
Investments	\$224,170	\$224,362		
Equity in Pooled Cash and Investments	\$312,505	\$325,496		
Accounts Receivable	\$16,843	\$0		
Accounts and Taxes Receivable - Total	\$16,843	\$0		
Total Current Assets	\$329,347	\$325,496		
Non-Current Assets:				
Land Improvements	\$1,018,767	\$1,018,767		
Machiney & Equipment	\$90,640	\$90,640		
Capital Assets - Total	\$1,109,406	\$1,109,407		
Land Improvements - Accumulated Depr	(\$189,900)	(\$189,900)		
Machinery & Equipment - Accumulated Depr	(\$16,478)	(\$16,478)		
Accumulated Depreciation - Total	(\$206,378)	(\$206,378)		
Capital Assets, Net of Accumulated Depreciation	\$903,029	\$903,029		
Total Non-Current Assets	\$903,029	\$903,029		
Total Assets	\$1,232,376	\$1,228,525		
LIABILITIES AND NET POSITION				
Current Liabilities:				
Accounts Payable	\$72	\$1,202		
Accounts Payable - Total	\$72	\$1,202		
Total Current Liabilities	\$72	\$1,202		
Total Liabilities	\$72	\$1,202		
Net Position:				
Net Investment in Capital Assets	\$903,029	\$903,029		
Unrestricted	\$235,155	\$329,276		
Net Position at Beginning of Year	\$1,138,184	\$1,232,304		
Change in Net Position	\$94,121	(\$4,982)		

City of Gunnison
 Trial Balance - Unaudited and Subject to Additional Trar
 For the Period Ended December 31, 2014

ACCOUNT NAME	PER AUDIT 12/31/13	12/31/2014 To Date	2014 Final Budget	% of Budget
Net Position at End of Year	\$1,232,304	\$1,227,322		
Total Liabilities and Net Position	\$1,232,376	\$1,228,525		

City of Gunnison
 Trial Balance - Unaudited and Subject to Additional Trar
 For the Period Ended December 31, 2014

ACCOUNT NAME	PER AUDIT 12/31/13	12/31/2014 To Date	2014 Final Budget	% of Budget
REVENUES:				
Non-Operating Revenues				
SALES TAX	\$154,703	\$24,425	\$25,000	97.70%
USE TAX	\$7,806	\$575	\$0	
SALES AND USE TAX TOTAL	\$162,509	\$25,000	\$25,000	100.00%
EARNINGS ON INVESTMENTS	\$1,145	\$1,256	\$750	167.49%
UNREALIZED GAIN/LOSS	(\$706)	\$0	\$0	
EARNINGS ON INVESTMENTS - NET	\$439	\$1,256	\$750	167.49%
OTHER REVENUES - TOTAL	\$162,947	\$26,256	\$25,750	101.97%
Contributions and Transfers				
TRANSFERS IN	\$50,000	\$0	\$0	
TOTAL REVENUES, CONTRIBUTIONS & TRANSFERS	\$212,947	\$26,256	\$25,750	101.97%
EXPENSES:				
Operating Expenses:				
OFFICE/OPERATING SUPPLIES	\$245	\$0	\$0	
FUEL/LUBRICANT SUPPLIES	\$0	\$96	\$5,000	1.92%
UTILITIES	\$76	\$89	\$70	127.84%
OTHER PURCHASED SERVICES	\$318	\$1,238	\$1,200	103.17%
FLEET SERVICES	\$11,000	\$10,000	\$10,000	100.00%
TRAILS OPERATIONS - TOTAL	\$11,639	\$11,423	\$16,270	70.21%
OPERATIONS, MAINTENANCE & REPAIR - TOTAL	\$11,639	\$11,423	\$16,270	70.21%
DEPRECIATION EXPNS	\$73,041		\$0	
CAPITAL OUTLAY - NON ASSETS				
STREET/TRAILS STRIPING	\$16,000	\$14,090	\$17,000	82.88%
TRAILS CONSTRUCTION		\$5,458	\$0	
VAN TUYL RANCH SEGMENT (AKA RAILROAD GRADE)	\$10,873	\$267	\$235,000	0.11%
SCHOOL SEGMENT CONSTRUCTION	\$7,273	\$0	\$7,000	0.00%
CAPITAL IMPROVEMENTS - NON ASSETS - TOTAL	\$34,146	\$19,815	\$259,000	7.65%
SMALL EQUIPMENT - TOTAL	\$34,146	\$19,815	\$259,000	7.65%
TOTAL OPERATING EXPENSES	\$118,826	\$31,238	\$275,270	11.35%
CHANGE IN NET POSITION	\$94,121	(\$4,982)	(\$249,520)	

City of Gunnison
 Trial Balance - Unaudited and Subject to Additional Trar
 For the Period Ended December 31, 2014

ACCOUNT NAME	PER AUDIT 12/31/13	12/31/2014 To Date	2014 Final Budget	% of Budget
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ENTERPRISE FUND - RECREATION DIVISION - OTHER IMPROVEMENTS

ASSETS:

Cash - Trust & Agency Operating	\$4,635	\$441,456		
Cash - WF Agency Securities	\$50,511	\$50,511		
Investments	\$140,060	\$140,262		
Equity in Pooled Cash and Investments	\$195,206	\$632,229		
Accounts Receivable	\$101,167	\$4,082		
Accounts and Taxes Receivable - Total	\$101,167	\$4,082		
Total Current Assets	\$296,373	\$636,310		
Total Assets	\$296,373	\$636,310		

LIABILITIES AND NET POSITION

Current Liabilities:

Accounts Payable	\$0	\$0		
Accounts Payable - Total	\$0	\$0		
Total Current Liabilities	\$0	\$0		
Total Liabilities	\$0	\$0		

Net Position:

Unrestricted		\$296,373		
Net Position at Beginning of Year	\$0	\$296,373		
Change in Net Position	\$296,373	\$339,938		
Net Position at End of Year	\$296,373	\$636,310		
Total Liabilities and Net Position	\$296,373	\$636,310		

REVENUES:

Non-Operating Revenues

SALES TAX	\$213,374	\$305,013	\$355,003	85.92%
USE TAX	\$3,908	\$24,911	\$40,329	61.77%
PUBLIC IMPROVEMENT FEE	\$2,156	\$8,715	\$0	
SALES AND USE TAX TOTAL	\$219,438	\$338,639	\$395,332	85.66%
EARNINGS ON INVESTMENTS	\$66	\$1,299	\$0	
UNREALIZED GAIN/LOSS	(\$441)	\$0	\$0	

City of Gunnison
 Trial Balance - Unaudited and Subject to Additional Trar
 For the Period Ended December 31, 2014

ACCOUNT NAME	PER AUDIT 12/31/13	12/31/2014 To Date	2014 Final Budget	% of Budget
EARNINGS ON INVESTMENTS - NET	(\$376)	\$1,299	\$0	
OTHER REVENUES - TOTAL	\$219,062	\$339,938	\$395,332	85.99%
Contributions and Transfers				
TRANSFERS IN	\$77,311	\$0	\$0	
TOTAL REVENUES, CONTRIBUTIONS & TRANSFERS	\$296,373	\$339,938	\$395,332	85.99%
TOTAL EXPENSE	\$0	\$0	\$0	
CHANGE IN NET POSITION	\$296,373	\$339,938	\$395,332	