

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				
Equity in Pooled Cash and Investments	\$3,409,877	\$3,995,939		
Accounts Receivable - Total	\$1,217,601	\$100,357		
Property Tax Receivable	\$266,502	\$266,502		
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 - Total	\$273,755	\$82,833		
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		
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:				
TAXES AND FEES - TOTAL	\$5,560,242	\$5,216,267	\$5,351,075	97.48%
LICENSES AND PERMITS - TOTAL	\$64,480	\$105,015	\$25,025	419.64%
INTERGOVERNMENTAL - TOTAL	\$1,071,660	\$595,651	\$672,510	88.57%
CHARGES FOR SERVICES - TOTAL	\$255,010	\$252,519	\$258,248	97.78%
FINES & FORFEITURES - TOTAL	\$32,125	\$31,177	\$27,600	112.96%
RENTS AND MISCELLANEOUS - TOTAL	\$62,389	\$111,785	\$60,844	183.72%
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%
TOTAL REVENUE & OTHER FINANCING SOURCES (USES)	\$7,235,355	\$6,309,675	\$6,354,004	99.3%
EXPENDITURES:				
GENERAL GOVERNMENT - TOTAL	\$782,889	\$772,734	\$863,538	89.48%
PUBLIC SAFETY - TOTAL	\$1,728,142	\$1,938,623	\$2,020,002	95.97%
PUBLIC WORKS - TOTAL	\$671,530	\$711,172	\$743,501	95.65%
CAPITAL OUTLAY - TOTAL	\$2,728,809	\$1,858,039	\$2,345,487	79.22%
CULTURE AND RECREATION - TOTAL	\$957,778	\$1,043,369	\$1,103,738	94.53%
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)	

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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

Equity in Pooled Cash and Investments	\$2,616	\$2,616
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Total Assets	\$2,616	\$2,616
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LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Liabilities:

Total Liabilities	\$0	\$0
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Fund Balances:

Assigned - Total	\$2,614	\$2,616
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Total Fund Balances at Beginning of Year	\$2,614	\$2,616
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Excess (Deficiency) of Revenues Over Expenditures	\$1	\$1
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Total Fund Balances at End of Year	\$2,616	\$2,617
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Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$2,616	\$2,617
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2014 Final
Budget

REVENUES:

EARNINGS ON INVESTMENTS	\$1	\$1	\$0
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TOTAL REVENUES	\$1	\$1	\$0
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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
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 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

Equity in Pooled Cash and Investments	\$28,760	\$35,174	
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 - Total	\$0	\$0	
Total Liabilities	\$0	\$0	

Fund Balances:

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

Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$28,760	\$35,174	
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REVENUES:

INTERGOVERNMENTAL - TOTAL	\$35,279	\$44,235	\$40,890	108.18%
EARNINGS ON INVESTMENTS	\$63	\$101	\$75	135.05%
TOTAL REVENUES	\$35,342	\$44,336	\$40,965	108.23%
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:

CULTURE AND RECREATION - TOTAL	\$15,421	\$14,109	\$16,000	88.18%
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)	
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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

Equity in Pooled Cash and Investments	\$345,218	\$261,325
Accounts Receivable - Total	\$0	\$0
Prepaid Items	\$0	\$42

Total Assets	\$345,218	\$261,368
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LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Liabilities:

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:

INTERGOVERNMENTAL - TOTAL	\$44,065	\$61,231	\$42,900	142.73%
RENTS AND MISCELLANEOUS - TOTAL	\$10,000	\$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 - TOTAL	\$24,050	\$25,850	\$33,609	76.91%
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)
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City of Gunnison
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 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:				
Equity in Pooled Cash and Investments	\$429,445	\$447,967		
Accounts and Taxes Receivable - Total	\$45	\$0		
Prepaid Items	\$0	\$576		
Total Current Assets	\$429,490	\$448,542		
Non-Current Assets:				
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 - Total	\$11,677	\$22,539		
Accrued Expenses - Total	\$5,102	\$0		
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		

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ACCOUNT NAME	PER AUDIT 12/31/13	12/31/2014 To Date	2014 Final Budget	% of Budget
REVENUES:				
Operating Revenues				
FLEET SERVICES - TOTAL	\$358,000	\$352,291	\$352,291	100.00%
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 - 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				
Cash and Investments	\$1,992,958	\$2,128,371		
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
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 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:				
Equity in Pooled Cash and Investments	\$1,649,703	\$1,471,283		
Accounts and Taxes Receivable - Total	\$466,399	\$438,917		
Inventories	\$406,670	\$406,670		
Total Current Assets	\$2,522,772	\$2,317,614		
Non-Current Assets:				
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:				
Accounts Payable - Total	\$852,052	\$439,530		
Accrued Expenses - Total	\$15,830	\$6,214		
Customer Deposits - Total	\$56,180	\$55,350		
Total Current Liabilities	\$924,063	\$501,094		
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		

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 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 - TOTAL	\$4,977,503	\$4,996,963	\$5,207,500	95.96%
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 - 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 EXPENSE - TOTAL	\$578,881	\$594,221	\$648,712	91.60%
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 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:				
Equity in Pooled Cash and Investments	\$809,939	\$756,241		
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:				
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				
Current Liabilities:				
Accounts Payable - Total	\$8,176	\$11,518		
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	\$809,901	\$809,901		
Unrestricted	\$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
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 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 - TOTAL	\$523,908	\$530,845	\$549,367	96.63%
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 - 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 & GEN EXPENSE - TOTAL	\$133,925	\$133,225	\$143,575	92.79%
DISTRIBUTION - TOTAL	\$347,345	\$356,474	\$383,212	93%
OPERATIONS, MAINTENANCE & REPAIR - TOTAL	\$347,345	\$356,474	\$383,212	93%
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
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 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:				
Equity in Pooled Cash and Investments	\$1,266,427	\$1,397,640		
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:				
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				
Current Liabilities:				
Accounts Payable - Total	\$4,702	\$3,151		
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		

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 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				
SANITARY SEWER CHARGES - TOTAL	\$1,017,359	\$1,035,366	\$1,013,172	102.19%
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 - 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 EXPENSE - TOTAL	\$104,246	\$98,816	\$104,819	94.27%
WASTEWATER COLLECTION - TOTAL	\$267,692	\$282,750	\$303,626	93.12%
OPERATIONS, MAINTENANCE & REPAIR - TOTAL	\$800,368	\$841,009	\$878,233	95.76%
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)	

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 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:				
Equity in Pooled Cash and Investments	\$536,134	\$666,134		
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:				
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 - Total	\$9,743	\$13,008		
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				
TRASH COLLECTION FEES - TOTAL	\$507,168	\$502,934	\$511,100	98.40%
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				
INTERGOVERNMENTAL - TOTAL	\$9,831	\$11,684	\$14,950	78.15%
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 - TOTAL	\$93,101	\$94,654	\$102,297	92.53%
OPERATIONS, MAINTENANCE & REPAIR - TOTAL	\$296,064	\$297,664	\$323,574	91.99%
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:				
Equity in Pooled Cash and Investments	\$257,825	\$116,140		
Accounts and Taxes Receivable - Total	\$56,065	\$0		
Prepaid Items	\$0	\$1,501		
Total Current Assets	\$313,889	\$117,641		
Non-Current Assets:				
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 - Total	\$4,463	\$1,831		
Accrued Expenses - Total	\$12,320	\$0		
Total Current Liabilities	\$16,783	\$1,831		
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				
COMMUNICATIONS SERVICES - TOTAL	\$637,606	\$621,817	\$662,817	93.81%
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 - 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:				
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
ENTERPRISE FUND - RECREATION DIVISION - POOL				
ASSETS:				
Current Assets:				
Equity in Pooled Cash and Investments	\$179,752	\$60,426		
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		
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 - Total	\$27,287	\$1,534		
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		
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				
RECREATION DEPARTMENT CHARGES - TOTAL	\$234,970	\$224,414	\$244,353	91.84%
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 AND USE TAX TOTAL	\$653,485	\$650,388	\$650,388	100.00%
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:				
OPERATIONS, MAINTENANCE & REPAIR - TOTAL	\$531,280	\$561,540	\$588,372	95.44%
DEPRECIATION EXPNS	\$204,242		\$0	
SMALL EQUIPMENT - TOTAL	\$20,615	\$20,538	\$20,528	100.05%
TOTAL OPERATING EXPENSES	\$756,137	\$582,079	\$608,900	95.60%
DEBT SERVICE - TOTAL	\$220,851	\$400,427	\$400,388	100.01%
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:				
Equity in Pooled Cash and Investments	\$27,287	\$31,579		
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		
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 - Total	\$11,006	\$7,976		
Accrued Expenses - Total	\$3,357	\$328		
Total Current Liabilities	\$103,189	\$97,130		
Non-Current Liabilities:				
Compensated Absences Payable	\$1,310	\$1,310		
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 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				
RECREATION DEPARTMENT CHARGES - TOTAL	\$77,454	\$72,481	\$111,500	65.00%
MISCELLANEOUS OPERATING REVENUES - TOTAL	\$101	\$351	\$50	701.34%
TOTAL OPERATING REVENUES	\$77,555	\$72,831	\$111,550	65.29%
Non-Operating Revenues				
SALES AND USE TAX TOTAL	\$290,085	\$216,189	\$216,189	100.00%
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:				
OPERATIONS, MAINTENANCE & REPAIR - TOTAL	\$156,556	\$163,547	\$196,377	83.28%
DEPRECIATION EXPNS	\$75,156		\$0	
SMALL EQUIPMENT - TOTAL	\$47	\$16,752	\$19,174	87.37%
TOTAL OPERATING EXPENSES	\$231,759	\$180,298	\$215,551	83.65%
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
<i>ENTERPRISE FUND - RECREATION DIVISION - TRAILS</i>				
ASSETS:				
Equity in Pooled Cash and Investments	\$312,505	\$325,496		
Accounts and Taxes Receivable - Total	\$16,843	\$0		
Total Current Assets	\$329,347	\$325,496		
Non-Current Assets:				
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 - 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)		
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 AND USE TAX TOTAL	\$162,509	\$25,000	\$25,000	100.00%
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:				
OPERATIONS, MAINTENANCE & REPAIR - TOTAL	\$11,639	\$11,423	\$16,270	70.21%
DEPRECIATION EXPNS	\$73,041		\$0	
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
ENTERPRISE FUND - RECREATION DIVISION - OTHER IMPROVEMENTS				
ASSETS:				
Equity in Pooled Cash and Investments	\$195,206	\$632,229		
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 - 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 AND USE TAX TOTAL	\$219,438	\$338,639	\$395,332	85.66%
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	