

# Archuleta County 2020 Fourth Quarter Financial Report

April 27, 2021

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# 2020 – ARCHULETA COUNTY

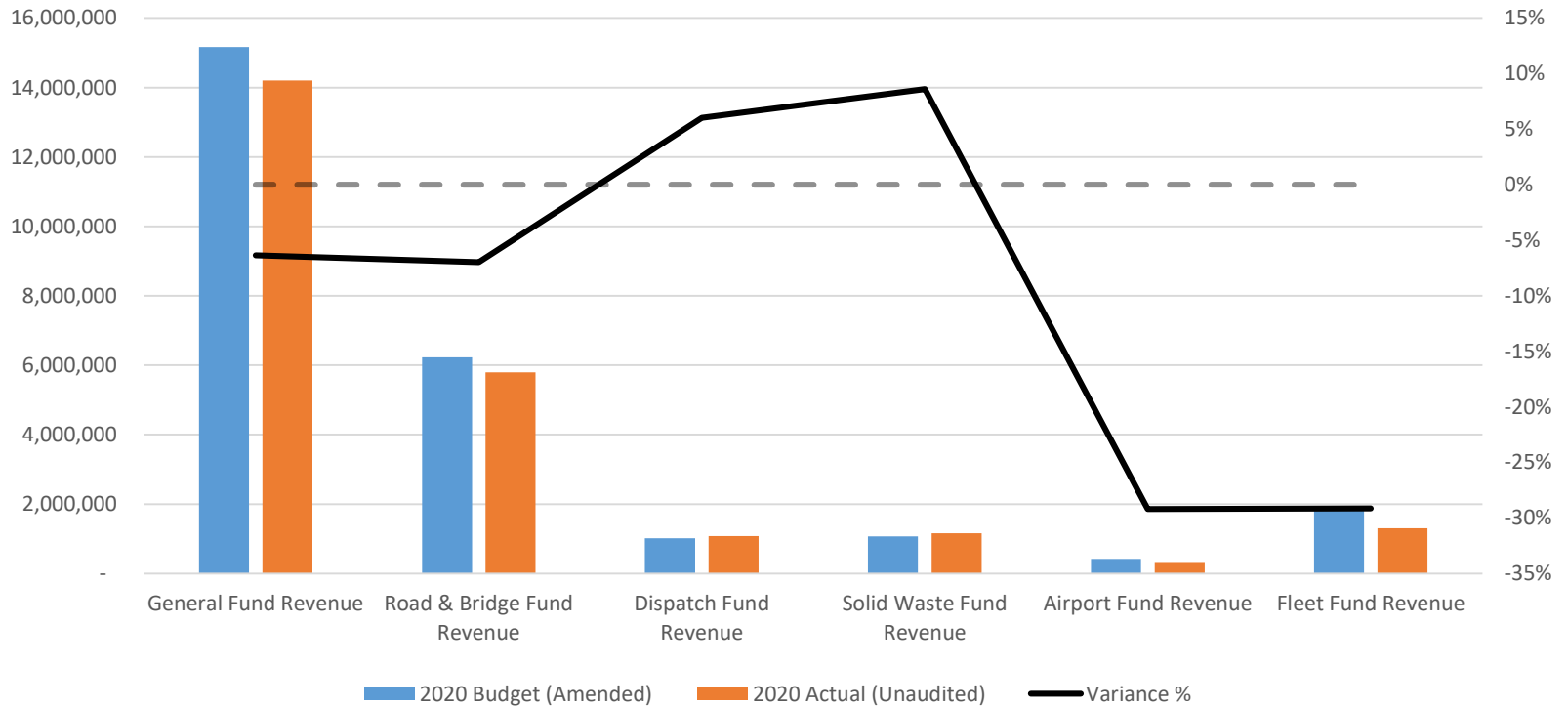
- 2020 was a *very* challenging year...
- Record “Capital Project Spending” of \$11.4M
  - \$10.2M – Detention Facility
  - \$700K – Sheriff/Dispatch Facility
  - \$529K – Court Design & (start of) Construction
  - Multiple grant applications, grant related issues, special accounting related to financing, etc.
- Disruption caused by COVID-19
  - Organize/execute working from home
  - Disruption of major revenue streams & uncertainty
  - Multiple grant applications/changing terms
  - Special accounting

# 2020 SUMMARY

Fund	Total Exp. Bgt. Categ.	Categ. Under Bgt.	Categ. Over Bgt.	Rev %	Rev \$ (Under) Over	Exp %	Exp \$ (Under) Over	\$ Net Change
General	36	33	3	94%	(962,064)	91%	(1,448,121)	15,965
Road & Bridge	7	5	2	93%	(434,273)	56%	(3,327,872)	1,488,206
Dispatch	2	2	-	106%	61,134	90%	(111,214)	82,163
<b>Governmental</b>	<b>45</b>	<b>40</b>	<b>5</b>	<b>98%</b>	<b>(1,335,203)</b>	<b>79%</b>	<b>(4,887,207)</b>	<b>1,586,334</b>
Solid Waste	6	6	-	109%	91,747	77%	(241,832)	339,154
Airport	2	2	-	71%	(123,475)	83%	(82,037)	(88,701)
Fleet	2	2	-	71%	(537,507)	92%	(148,500)	389,007
<b>Proprietary</b>	<b>10</b>	<b>10</b>	<b>-</b>	<b>83%</b>	<b>(569,235)</b>	<b>84%</b>	<b>(472,370)</b>	<b>639,460</b>
<b>Totals</b>	<b>55</b>	<b>50</b>	<b>5</b>	<b>91%</b>	<b>(1,904,438)</b>	<b>82%</b>	<b>(5,359,577)</b>	<b>2,225,794</b>

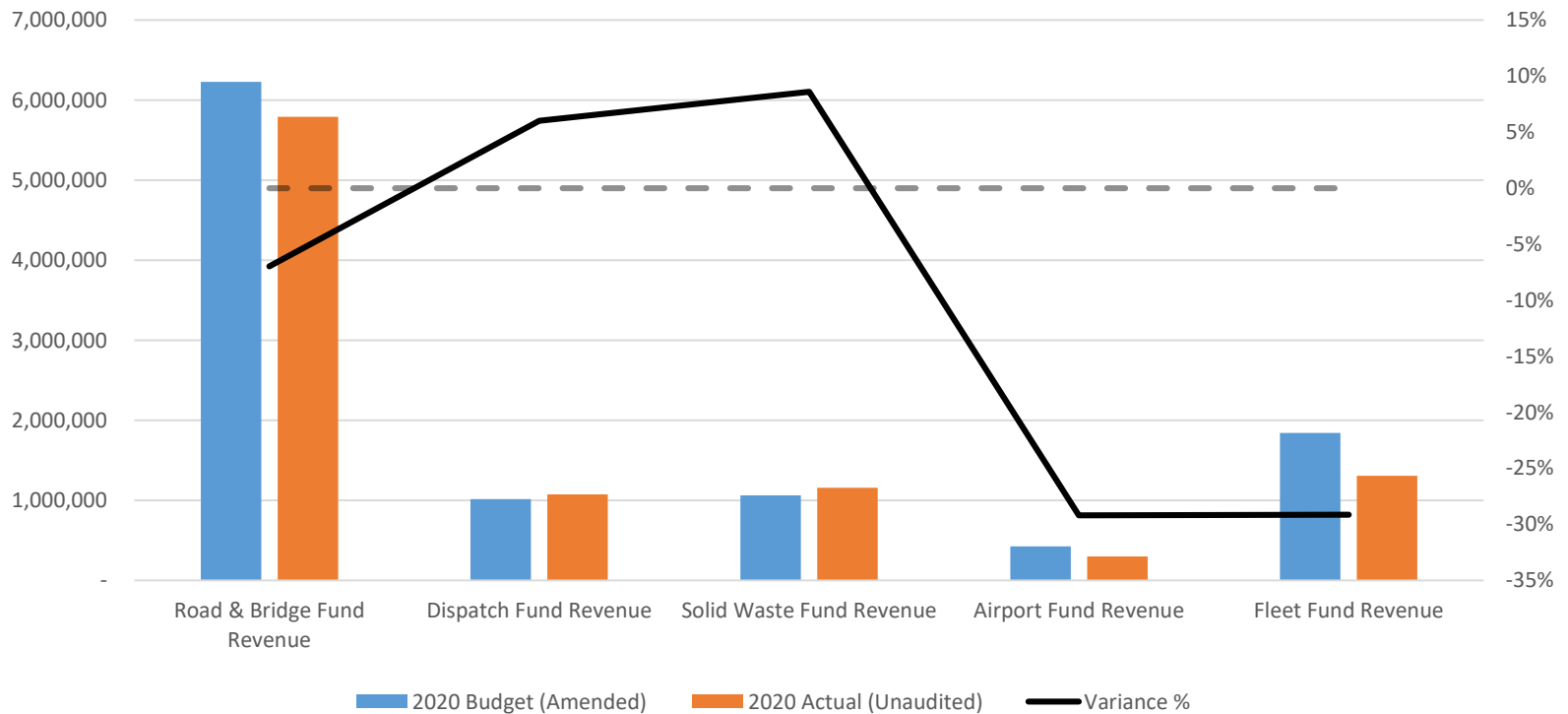
# 2020 REVENUE

2020 REVENUE  
Budget (Amended) vs. Actual (Unaudited)



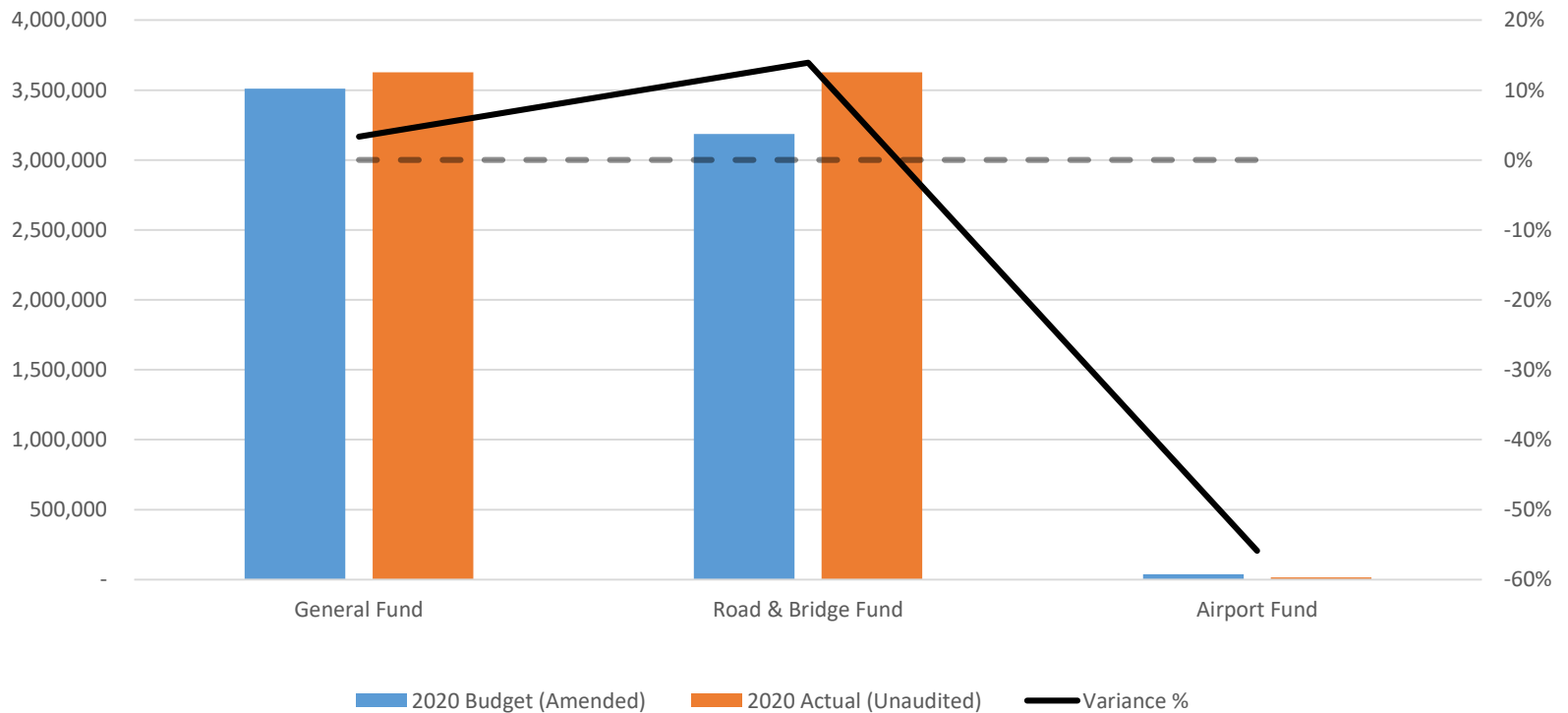
# 2020 EXPENDITURES

2020 EXPENDITURES  
Budget (Amended) vs. Actual (Unaudited)



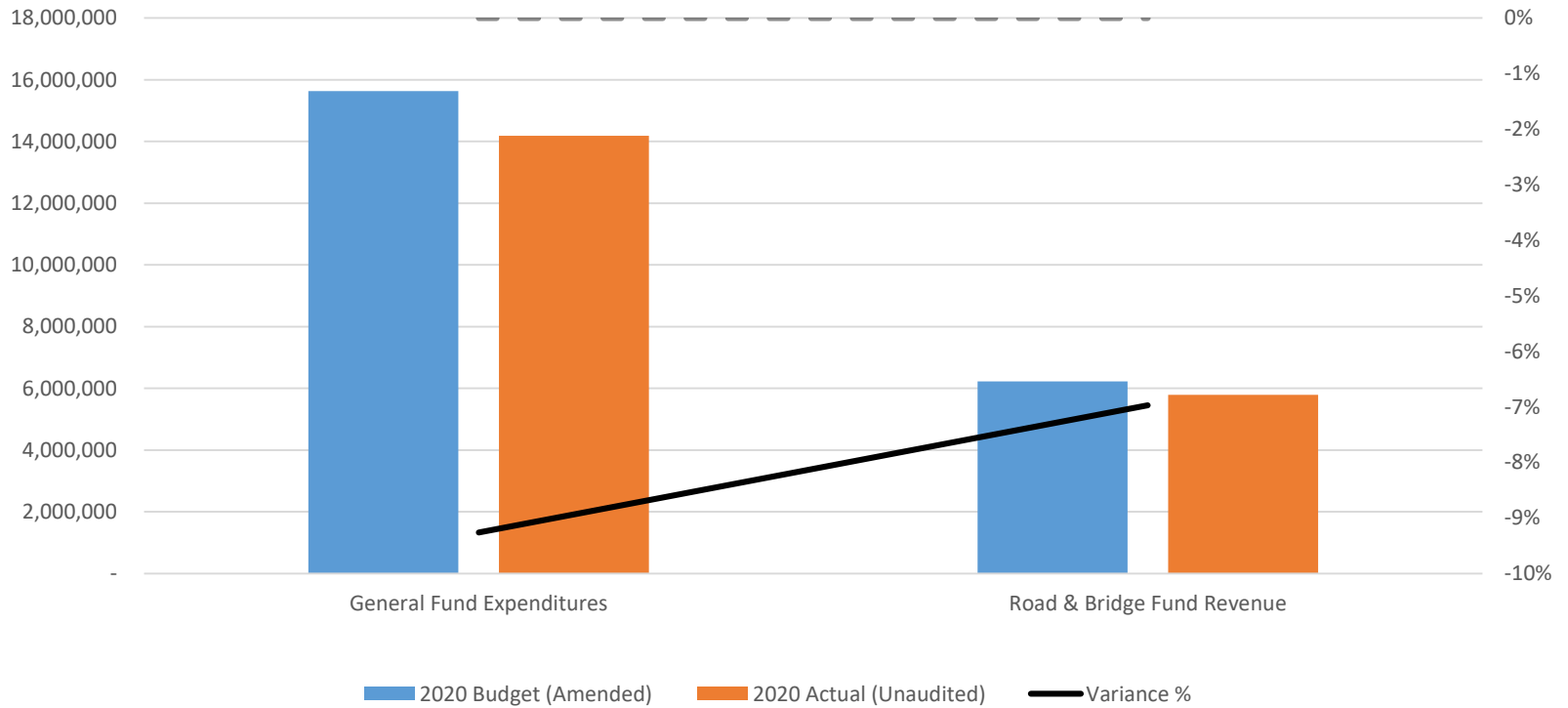
# 2020 SALES TAX

2020 SALES TAX REVENUE  
Budget (Amended) vs. Actual (Unaudited)



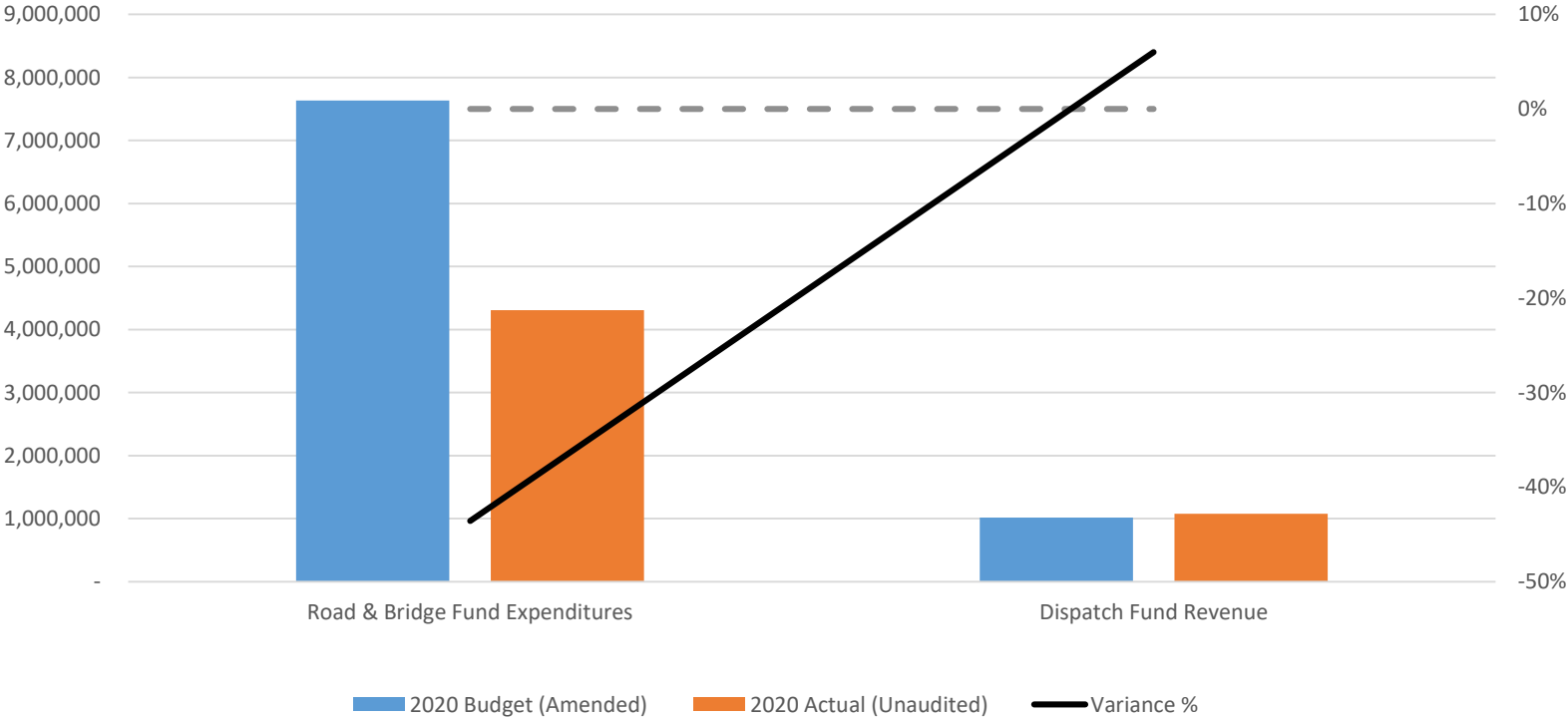
# GENERAL FUND

2020 GENERAL FUND REVENUE & EXPENDITURES  
Budget (Amended) vs. Actual (Unaudited)



# ROAD & BRIDGE FUND

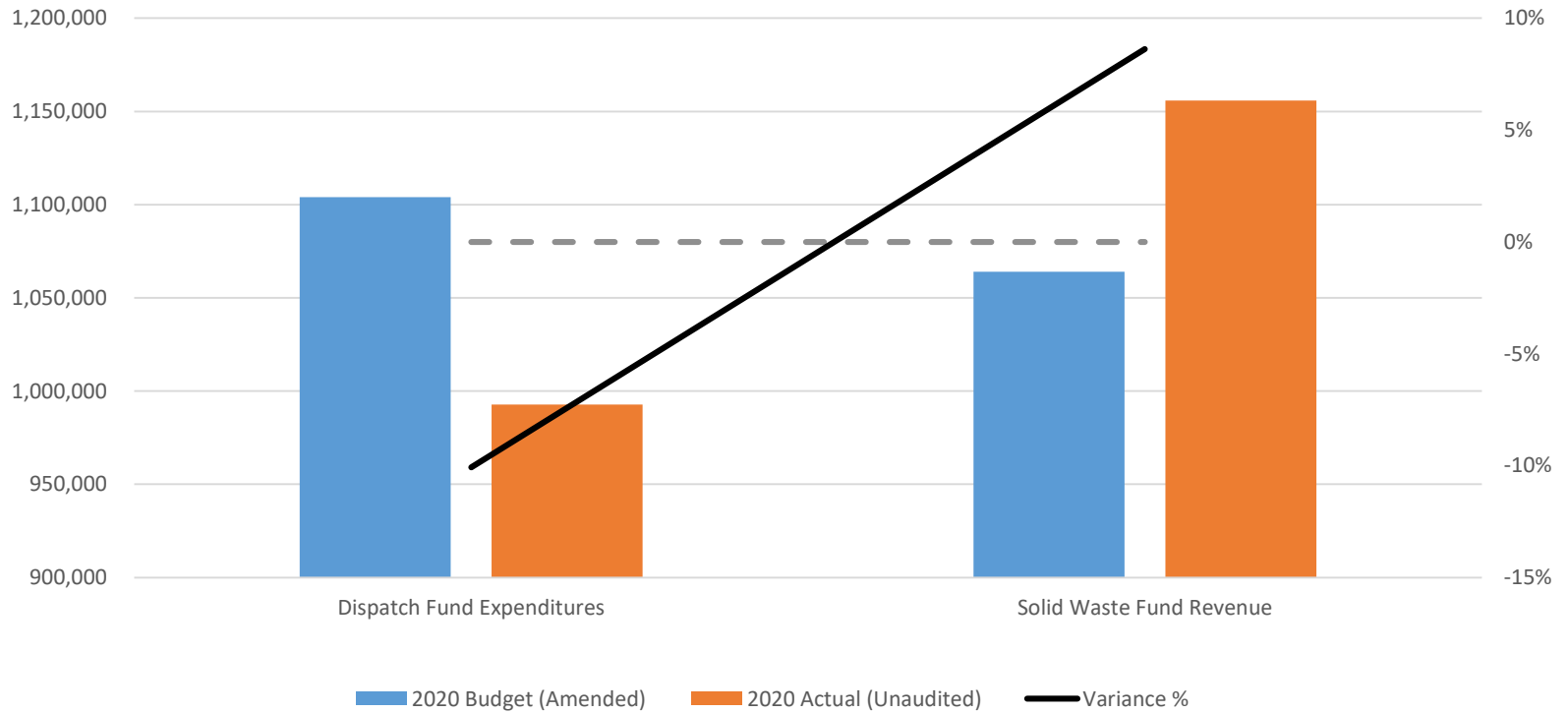
2020 ROAD & BRIDGE FUND REVENUE & EXPENDITURES  
Budget (Amended) vs. Actual (Unaudited)





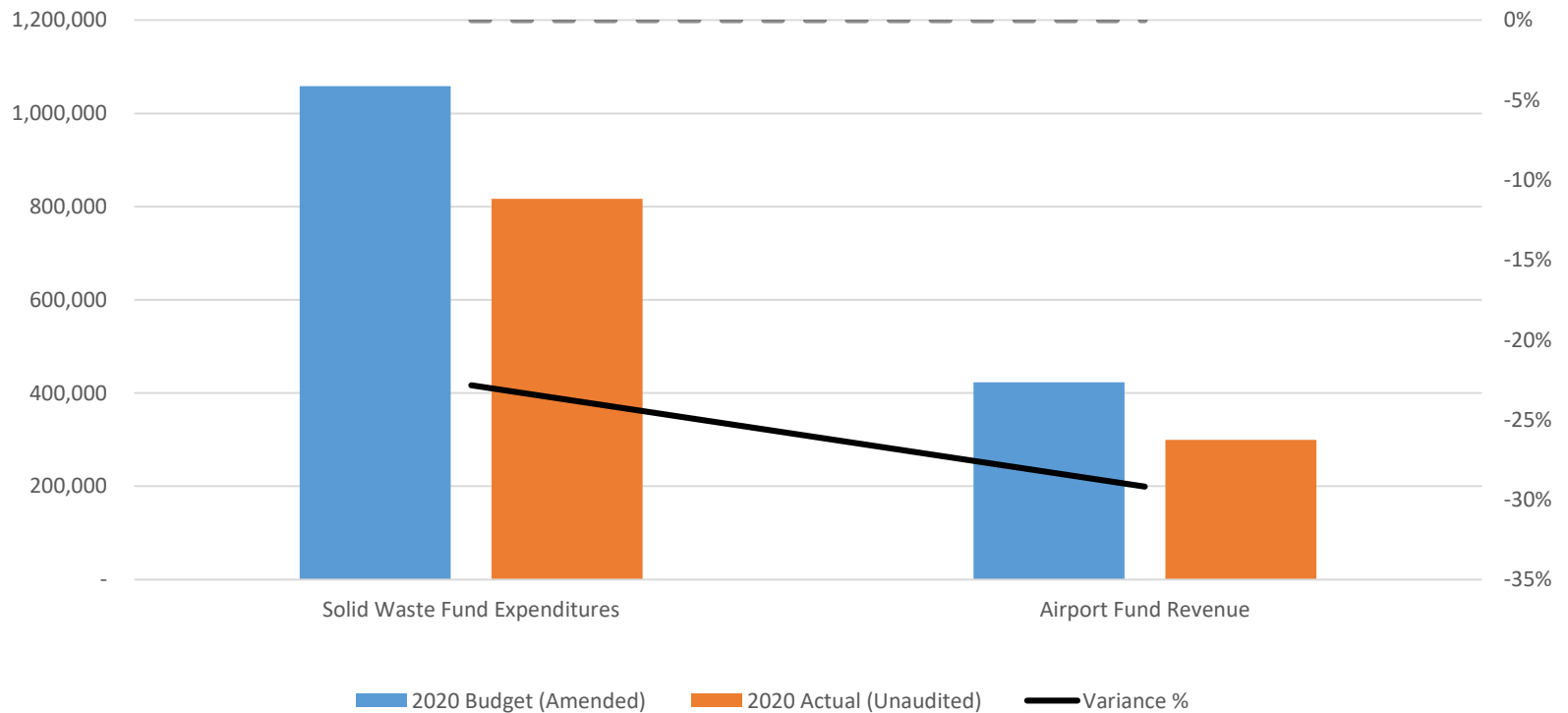
# DISPATCH FUND

2020 DISPATCH FUND REVENUE & EXPENDITURES  
Budget (Amended) vs. Actual (Unaudited)



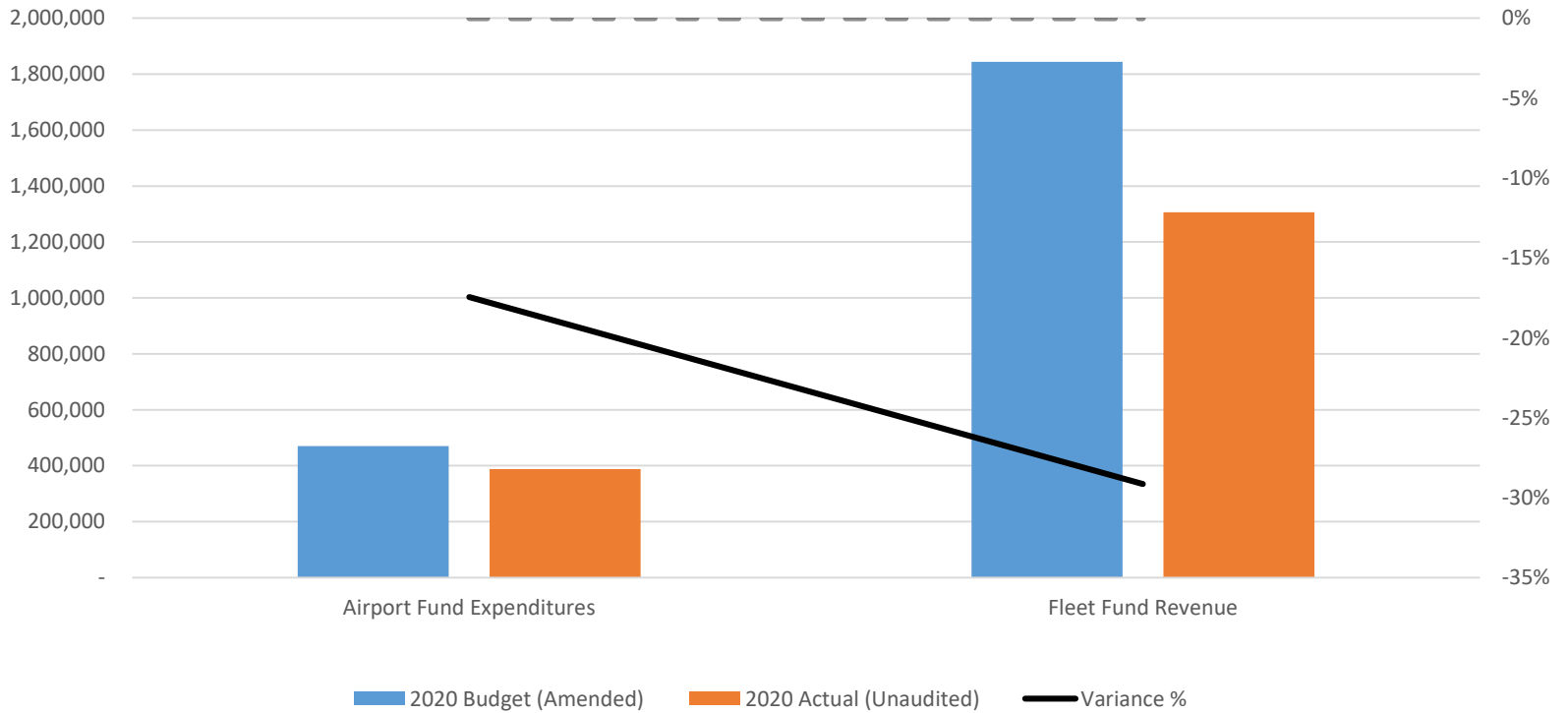
# SOLID WASTE FUND

2020 SOLID WASTE FUND REVENUE & EXPENDITURES  
Budget (Amended) vs. Actual (Unaudited)



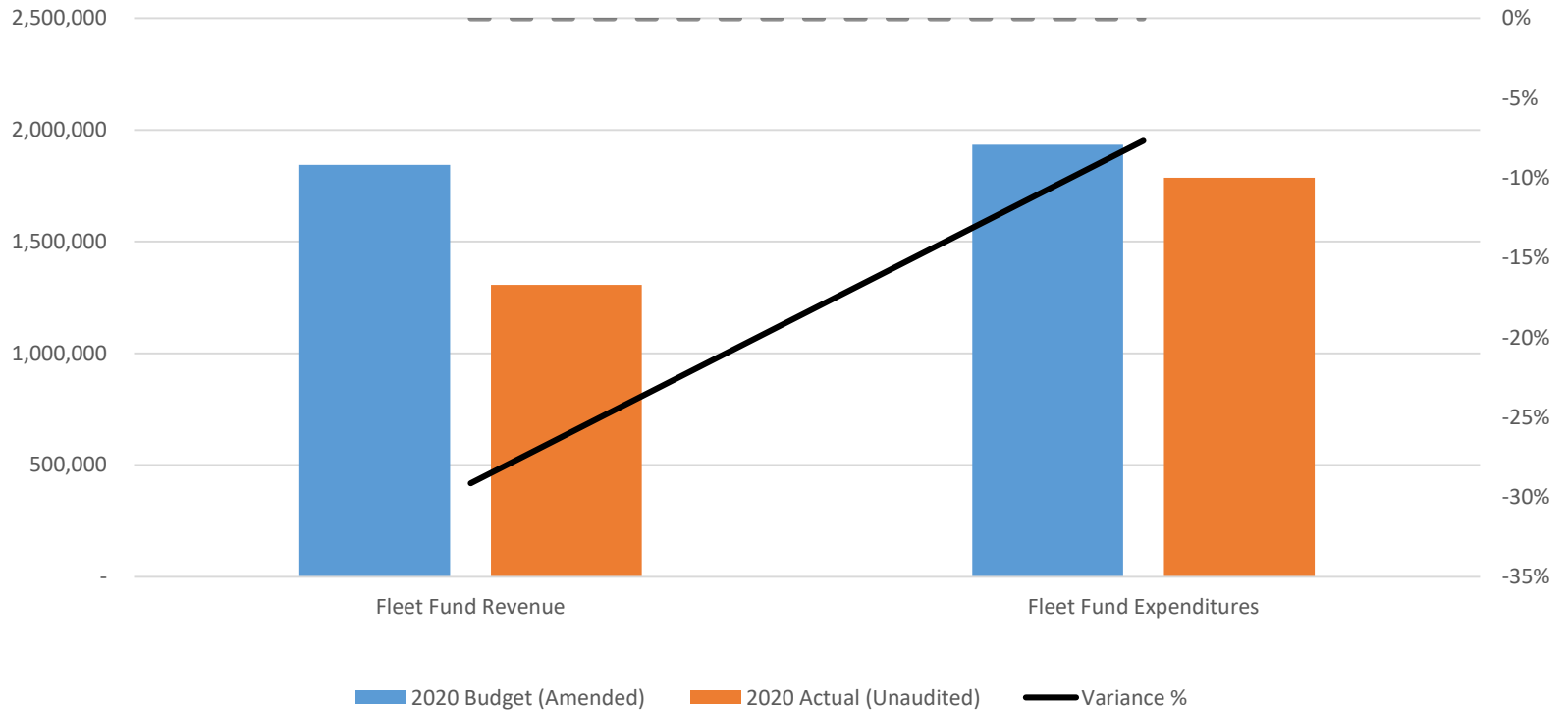
# AIRPORT FUND

2020 AIRPORT FUND REVENUE & EXPENDITURES  
Budget (Amended) vs. Actual (Unaudited)



# FLEET FUND

2020 FLEET FUND REVENUE & EXPENDITURES  
Budget (Amended) vs. Actual (Unaudited)



# 2020 RE-CAP

- 2020 was a very difficult year, due to:
  - COVID-19
  - Record amounts of capital construction
- An unfortunate consequence of the challenges of 2020 was a delay in 2019 audit (which has since been complete)
- Variations within the revenue and expense budgets were both extreme and varied, but control of “operational” budgets was maintained.
  - Revenue was low, relative to budget
  - Spending was kept low enough to offset the missing revenue