

Teller County General Ledger Account Line Numbers  
2011

**0100 ASSETS**

<p><b>CASH</b></p> <p>0110 Cash On Deposit - Treas</p> <p>0114 Cash In Trust Accounts</p> <p>0115 Unrealized Gain On Inv - Treas</p> <p>0120 Petty Cash</p> <p>0125 Cash Drawer Cash</p> <p>0140 Cash - Restricted Deposits</p> <p><b>TOTAL CASH</b></p> <p><b>ACCRUED REVENUES</b></p> <p>0210 Property Taxes Receivable</p> <p>0258 Other Accrued Revenue</p> <p><b>TOTAL ACCRUED REVENUE</b></p>	<p><b>OTHER RECEIVABLES</b></p> <p>0271 Accounts Receivable</p> <p>0272 Refunds/Reimb Receivable</p> <p>0275 Cash Advance Receivable</p> <p>0278 Prepaid Expenses</p> <p>0280 EE Benefit Contrib Receivable</p> <p>0281 COBRA Receivables</p> <p>0282 EIC Payments Receivable</p> <p>0283 Interfund Rec - Benefits</p> <p>0284 Interfund Rec - Operations</p> <p>0285 Due From Other Funds</p> <p>0286 Due From Other Govts</p> <p><b>TOTAL RECEIVABLES</b></p>	<p><b>OTHER ASSETS</b></p> <p>0410 Shop Supplies Inventory</p> <p>0412 Vehicles In Progress</p> <p>0415 Deferred Charges - Debt</p> <p><b>TOTAL OTHER ASSETS</b></p> <p><b>CAPITAL ASSETS</b></p> <p>0430 Land</p> <p>0440 Buildings/Plant</p> <p>0442 Improvements Other Than Bldngs</p> <p>0444 Machinery And Equipment</p> <p>0446 Furniture And Fixtures</p> <p>0460 A/D Buildings/Plant</p> <p>0462 A/D Imprmnts Other Than Bldngs</p> <p>0464 A/D Machinery And Equipment</p> <p>0466 A/D Furniture And Fixtures</p> <p><b>TOTAL CAPITAL ASSETS</b></p> <p><b>TOTAL ASSETS</b></p>
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**0500 LIABILITIES & CAPITAL**

<p><b>ACCOUNTS PAYABLE</b></p> <p>0509 Accrued Payables</p> <p>0510 Warrants Payable</p> <p>0511 Vouchers Payable</p> <p><b>TOTAL ACCOUNTS PAYABLE</b></p> <p><b>TRANSFERS PAYABLE</b></p> <p>0521 Due To Other Funds</p> <p>0522 Due To Other Govts</p> <p><b>TOTAL TRANSFERS PAYABLE</b></p> <p><b>P/R RELATED PAYABLES</b></p> <p>0551 Federal Inc Tax Withheld</p> <p>0552 State Inc Tax Withheld</p> <p>0553 FICA Tax Payable</p> <p>0554 Retirement Plan Payable</p> <p>0556 Health Savings Acct Payable</p> <p>0557 Other Insurance Withheld</p> <p>0558 Retirement Repayments</p> <p>0559 Direct Deposits Withheld</p> <p>0560 Deferred Compensation W/Hld</p> <p>0561 Voluntary Retirement W/Hld</p> <p>0562 Health Benefits Liability</p> <p>0567 Accrued Vacation Pay</p> <p><b>TOTAL P/R RELATED PAYABLES</b></p>	<p><b>OTHER LIABILITIES</b></p> <p>0581 Deferred Property Taxes</p> <p>0590 Other Deferred Revenue</p> <p>0610 Garnishment Payable</p> <p>0620 Recovery Agreement Payable</p> <p>0670 Donations Rec'd &amp; Payable</p> <p>0675 Unearned Revenue</p> <p>0680 MTC State Surcharges</p> <p>0695 Miscellaneous Liabilities</p> <p><b>TOTAL OTHER LIABILITIES</b></p> <p><b>NOTES PAYABLE</b></p> <p>0710 Accrued Interest Payable</p> <p>0715 Intergov Notes Pay - Current</p> <p>0720 Capital Leases Pay - Current</p> <p>0755 Intergov Notes Payable</p> <p>0760 Capital Leases Payable</p> <p>0765 Unamortized Gain/Loss - Debt</p> <p><b>TOTAL NOTES PAYABLE</b></p> <p><b>TOTAL LIABILITIES</b></p>	<p><b>RESERVES &amp; FUND BALANCE</b></p> <p>0825 Contributed Capital</p> <p>0875 Fund Balance - Prior Yr Adjs</p> <p>0881 Fund Balance</p> <p><b>TOTAL FUND BALANCE</b></p> <p><b>TOTAL RES &amp; FUND BALANCE</b></p> <p><b>TOTAL LIAB, RES, FUND BAL</b></p>
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1000

REVENUES

<b>TAX REVENUES</b>	<b>INTERGOVERNMENTAL REVENUES</b>	<b>LICENSES &amp; PERMITS</b>
1010 Current Property Tax	1310 Veteran's Affairs Admin	1652 Land Use Plan & Zone Fees
1015 Current Prop Tax Interest	1320 Emer Prep (EMA Contract)	1654 Building Permits
1020 Delinquent Property Tax	1324 EMS Subsidy (CDH/Retac)	1658 Elevator Permits
1025 Delinq Prop Tax Interest	1326 Homeland Sec/Letpp Grant Revs	1660 Sanitation Permits
1060 County Sales Tax	1330 Sanitarian (State Contract)	1672 Contractor Licenses
1095 Other Tax Revenue	1345 State Impact Assistance	1675 Liquor Licenses
<b>TOTAL TAX REVENUES</b>	1350 DSS-Assistance Payments Grant	1677 Health Licenses
	1351 DSS-Enhanced Funding	1685 Dog Licenses
<b>CHARGES FOR SERVICES</b>	1352 DSS-Parental Fees	1690 Road Cut Permits
1105 Assessor's Fees	1355 DSS-Child Welfare Grants	1695 Other Licenses & Permits
1110 Clerk & Recorder's Fees	1360 DSS-Core Services Grants	<b>TOTAL LICENSES &amp; PERMITS</b>
1120 Treasurer's Fees	1365 DSS-House Bill Grants	
1125 Public Trustee's Fees	1370 DSS-Senate Bill Grants	<b>FINES &amp; FORFEITURES</b>
1140 Sheriff's Fees	1375 TANF Transfer	1705 DUI Fines
1142 Sheriff's MTC Fees		1707 Model Traffic Code Fines
1145 Coroner's Fees	1405 PILT - Fed Sec I	1710 Code Enforcement Fines
1148 Hazmat Fees	1410 LEAF	1715 Sheriff's Seizure Revenue
1150 Clinic Fees	1415 Addtl Reg - \$1.50	1720 Animal Control Fines
1152 Prenatal Plus Fees (Medicaid)	1416 Addtl Reg - \$2.50	1725 Other Fines and Forfeitures
1154 Local Nurse Contract Fees	1425 Forest Service Allocation	<b>TOTAL FINES &amp; FORFEITURES</b>
1158 Family Planning Fees	1427 Federal Mineral Lease Dist	
1170 External Plan Check Fees	1430 Highway Users Tax	<b>OPERATING TRANSFERS IN</b>
1175 External Land Use Review Fees	1435 Gaming Tax	1752 Interfund Revenues
1180 Prisoner Housing Fees	1437 Gaming Impact Asst Grants	<b>TOTAL OPER TRANSFERS IN</b>
1182 Community Correction Fees	1439 Mineral Impact Asst Grants	
1192 Vital Statistics Fees	1440 Cigarette Tax	<b>CAPITAL LEASE PROCEEDS</b>
1193 Election Fees	1450 Specific Ownership Tax	1792 Lease Proceeds
	1455 State Lottery Revenues	<b>TOTAL CAP LEASE PROCEEDS</b>
1212 Kennel Fees	1458 State PILT \$	
1214 Deposits For Vet's Fees	1460 SRS Title III Trans/AAA	<b>OTHER REVENUES</b>
1215 Survey Filing Fees	1465 SRS CSBG Grant/DOLA	1810 Interest Earnings
1216 Survey Checking Fees	1482 LEAF Grant	1815 Unrealized Gain On Investments
1230 Vehicle & Equip Rental Fees	1485 SIF/DEA/SO Extra Duty Reimb	1845 Sheriff's Auxiliary Revenues
1235 Vehicle & Equip R&M Fees	1488 Forest Service Grant	1850 Donation Revenues
1237 Veh & Equip Fuel Revenue		1852 Sales Of Promotional Items
1239 Insurance Reimbursements	1510 Healthy Communities/EPSTDT Grnt	1855 Auction Revenues
1245 External R&M Fees	1514 Community Maternity Program	1860 Sales Of Fixed Assets
1250 Wastewater User Fees	1515 Steps HealthierUs Revs (HHS)	1870 Rental Income
1275 Computer Services Fees	1517 Immunization Grant Revs (CDH)	1880 Inmate Welfare Revenue
1285 County Fair Fees	1518 Prenatal Program (MOD,NH)	
1290 Processing Fees	1520 Screener Grant	1975 Other Non-Govt'l Grants
1295 Miscellaneous Fees	1525 Community Nursing Program	1980 Pmt In Lieu Of Subd Land
<b>TOTAL CHARGES FOR SERVICES</b>	1528 Ombudsman Program	1990 Misc Refunds & Reimb
	1535 Fam Plan Prog/Admin	1991 Misc Revenue
	1536 Caring For Colorado (CAHP)	<b>TOTAL OTHER REVENUE</b>
	1537 Cancer Ctrl Prog	<b>TOTAL REVENUE</b>
	1538 CCPD Grant	
	1540 WIC Grant	
	1542 ADAD Grant	
	1544 Tobacco Settlement Grant	
	1551 BAG Funding Grant Revenues	
	1575 Governmental Historical Grants	
	1580 Other Govt Grants-Public Hlth	
	1585 Other Governmental Grants	
	1595 Other Inter-Govt'l Revenue	
	<b>TOTAL INTER-GOV'T'L REVENUES</b>	

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**2000 EXPENDITURES**

**PERSONNEL SERVICES**  
**SALARIES & WAGES**  
2110 Elected Officials  
2120 Regular Full-Time  
2130 Part-Time/Temp  
2175 Overtime/On-Call  
2178 Grant Overtime  
2180 Vacation Leave  
2190 Other Salary Adjustments  
**TOTAL SALARIES & WAGES**  
  
**OTHER PAYROLL EXPENSES**  
2510 FICA Expense  
2512 Medicare Expense  
2520 Health Insurance  
2525 Dental Insurance  
2526 Vision Insurance  
2530 Worker's Comp Insurance  
2550 State Unemployment Insur  
2700 Uniform Allowance  
2800 Retirement Contribution  
2845 RMS Adjustments - Personnel  
**TOTAL OTHER P/R EXPENSES**  
**TOTAL PERSONNEL SERVICES**  
  
**OPERATING EXPENDITURES**  
**SUPPLIES**  
3010 Office Supplies  
3020 Operating Supplies  
3030 Computer Supplies  
3035 Mapping Supplies  
3045 Blue-Line Supplies  
3050 Copy Machine Supplies  
3055 Printed Forms & Documents  
3090 Books & Periodicals  
3100 Ammunition Supplies  
3110 Photo Supplies  
3180 Inmate Meals  
**TOTAL SUPPLIES**

**ROAD & BRIDGE PROJECTS**  
3205 Dist #1 Major Maintenance  
3210 Major Maintenance - Striping  
3220 Dust Suppressant (Unpaved)  
3230 So Dist Dust Supp (Paved)  
3240 Chip And Seal  
3285 Other Capital Road Projects  
**TOTAL ROAD & BRIDGE PROJECTS**  
  
**ROAD & SHOP SUPPLIES**  
3310 Shop Supplies  
3312 External Shop Repairs  
3320 Fuel  
3340 Grader/Plow Blades  
3350 Traffic Materials  
3400 Gravel - Materials  
3410 Salt - Materials  
3420 Asphalt Repair - Materials  
3430 Sand - Materials  
3440 Soil Additives - Materials  
3450 Culverts/Drainage - Materials  
3460 Guardrails - Materials  
3470 Water - Materials  
3480 Other - Materials  
3490 Other Supplies  
**TOTAL ROAD & SHOP SUPPLIES**  
  
**OCCUPANCY COSTS**  
3605 Building & Space Rental  
3650 Electricity & Power  
3652 Water & Sewer  
3654 Propane & Natural Gas  
3656 Heating Oil  
3660 Septic Pumping  
3662 Waste Disposal  
**TOTAL OCCUPANCY COSTS**  
  
**EXPENDABLE FF&E**  
3712 Software/Upgrade Expenditures  
3720 Equipment Expenditures  
3750 Furniture/Fixture Expenditures  
**TOTAL EXPENDABLE FF&E**

**SERVICES**  
3810 Postage  
3850 Phone Service  
3875 Other Telecommunications  
3885 Insurance Bonds  
3886 Liab, Fire & Casualty Insur  
3890 Insurance Deductibles  
3900 Ads & Legal Notices  
3905 Tax Sale Advertising  
3950 Licenses, Permits & Regist  
3960 Equipment Rental  
3970 Vehicle Rental  
3980 Contract Services  
3985 P.R. Investigations  
3990 Other Services  
**TOTAL SERVICES**  
  
**MEMBERSHIPS & CERTIFICATIONS**  
4225 Employee Cert & Licensing  
4290 Dues & Memberships  
**TOTAL MEMBERSHIPS & CERTS**  
  
**MEETINGS & TRAVEL**  
4490 Training  
4500 Travel - Lodging  
4502 Business Meals  
4505 Travel - Mileage  
4510 Travel - Rental Pool  
4550 Extradition Services  
4590 Fuel - County Fleet  
**TOTAL MEETINGS & TRAVEL**

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**EXPENDITURES**

<b>PROFESSIONAL SERVICES</b>	<b>OTHER OPERATING EXPENSES</b>	<b>OPERATING TRANSFERS OUT</b>
5005 Judicial Dist Attorney	6241 Teller County Search & Rescue	7080 Interfund Transfers Out
5010 County Attorney	6245 Other Community Svces Support	7090 Minor Contingencies
5020 Other Legal Expenses	6250 EMS Support	7091 Allocated Contingencies
5030 Prisoner Medical	6255 Fire Control Support	7095 Major Contingencies
5040 Firefighter Services	6410 R&B Apportionment Payments	<b>TOTAL OPER TRANSFERS OUT</b>
5045 Surveyor Services	6440 Inmate Welfare Expenditures	<b>TOTAL TRNSFRS OUT</b>
5050 Coroner Services	6500 Redemptions	
5060 Extension Agent Services	6550 Fair Premiums	<b>OTHER NON-OPERATING EXPENSES</b>
5100 Autopsies	6551 Fair Awards	7510 Depreciation Expense
5105 Investigations	6552 Auction Distributions	7520 Amortization Expense
5130 Judge Services	6605 Economic Development	7575 Interest Expense
5150 Filming & Photo Services	6610 Spec Conservation Projects	7590 RMS Adjustments - Operations
5300 In-House Training	6805 Honorary Deputy Sheriffs Assoc	<b>TOTAL OTHER NON-OPERATING EXPS</b>
5410 Inspection Services	6809 Sheriff's Posse	<b>TOTAL NON-OPERATING EXPENSES</b>
5415 Engineer Services	6810 Reserve Deputy Sheriffs	
5480 Support Services	6825 EMS Grant Expenditures	<b>CAPITAL EXPENDITURES</b>
5485 Consulting Services	6826 Homeland Sec/LETPP Grant Exps	<b>CAPITAL LEASE PAYMENTS</b>
5490 Other Professional Services	6830 VALE Grant Expenditures	8125 Lease Prin - Real Prop
<b>TOTAL PROFESSIONAL SVCES</b>	6838 CCPD Expenditures	8145 Lease Prin - Cap Equip
	6840 HEALTHY COMMUNITIES/EPSDT Exp	8175 Lease Int - Real Prop
<b>REPAIRS &amp; MAINTENANCE</b>	6842 Immunization Grant Exps	8185 Lease Int - Cap Equip
5710 Equip - Maint Agmt	6843 Prenatal Expenditures (MOD,NH)	8190 Lease Other Expenses
5720 Comp Hdwre - Maint Agmt	6844 Caring For Colorado Expend	<b>TOTAL CAP LEASE PAYMENTS</b>
5730 Comp Sftwr - Maint Agmt	6845 Steps HealthierUs Exps (HHS)	
5735 Phones - Maint Agmnt	6846 Fam Planning Expenditures	<b>CAPITAL PURCHASES</b>
5760 Copier - Maint Agmt	6847 Cancer Ctrl Prog Expenditures	8205 Office Equipment
5790 County Fleet - Rep & Mnt	6848 Tobacco Settlement Grant Exps	8210 Computer Hardware
5800 Buildings - Rep & Mnt	6849 WIC Expenditures	8212 Computer Software
5810 Furn & Fix - Rep & Mnt	6850 ADAD Expenditures	8220 Motor Vehicles
5820 Office Equip - Rep & Mnt	6851 BAG Grant Expenditures	8290 Other Equipment
5830 Comp Equip - Rep & Mnt	6855 TC Northern Resource Cntr Exp	8400 Land Acquisitions
5835 Commun Equip - Rep & Mnt	6860 EBT/EFT Expenditures	8410 Building Acquisitions
5840 Other Equip - Rep & Mnt	6885 Other Grant Expenditures	8490 County Building Upgrades
5890 Fair Ground Maintenance	6890 Enhanced Funding Expenditures	8590 Other Cap Expenditures
5895 Parks & Grounds Maintenance	6891 Parental Fees Expenditures	<b>TOTAL CAP PURCHASES</b>
5990 Other Repairs & Maintenance	6950 Public & Employee Relations	<b>TOTAL CAPITAL EXPENDITURES</b>
<b>TOTAL REPAIRS &amp; MAINT</b>	6990 Miscellaneous Expenditures	
	<b>TOTAL OTHER OPER EXPENSES</b>	<b>TOTAL DEPARTMENT EXPENSE</b>
	<b>TOTAL OPER EXPENDITURES</b>	<b>HDR TOTAL FUND</b>
		<b>TOTAL FUND</b>