

EL PASO COUNTY, COLORADO

COMPREHENSIVE ANNUAL FINANCIAL REPORT For the fiscal year ended December 31, 2009

> Prepared by: Budget Administration, Finance Division

Cover Image: El Paso County Parks Paint Mines Regional Park

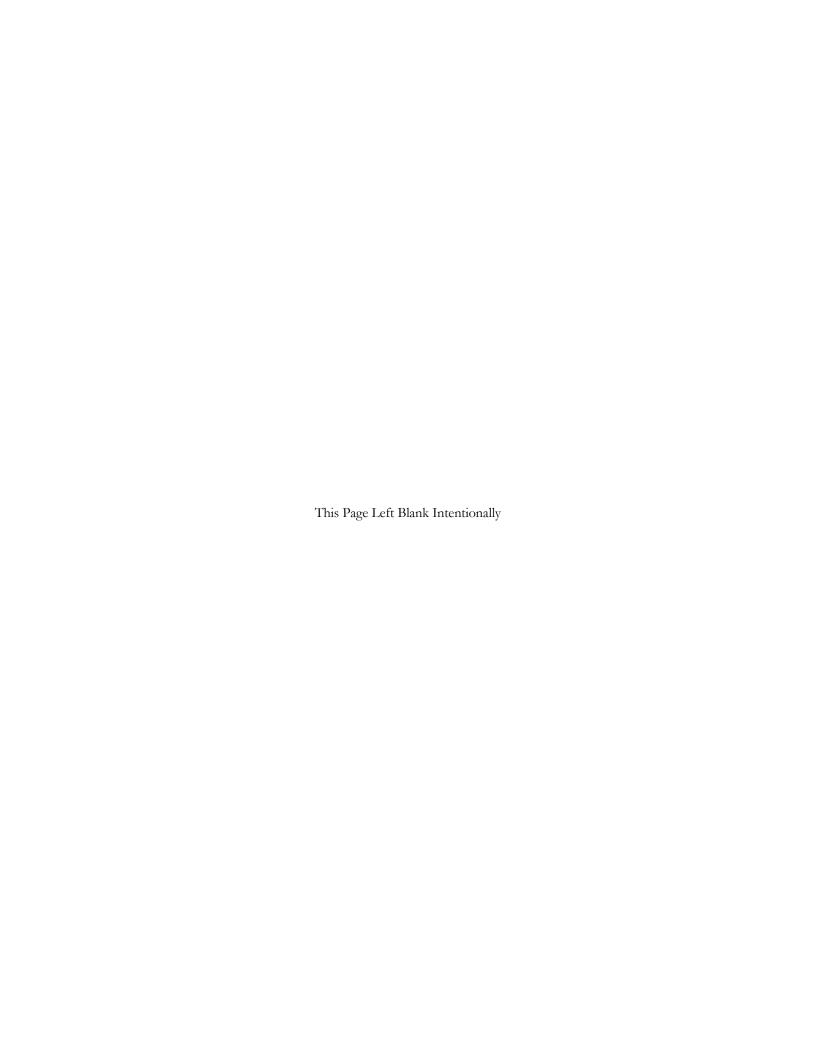


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I. INTRODUCTORY SECTION





BUDGET ADMINISTRATIONFINANCE DIVISION
SHERRI CASSIDY, DIVISION MANAGER

June 30, 2010

Transmittal Letter

To the Board of County Commissioners and Citizens of El Paso County:

State law requires that every general-purpose local government publish within six months of the close of each fiscal year a complete set of audited financial statements. Publishing of this report is to fulfill that requirement for the fiscal year ended December 31, 2009.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal controls established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute assurance that the financial statements are free of any material misstatements.

Bondi & Co. issued an unqualified ("clean") opinion on El Paso County's financial statements for the year ended December 31, 2009. The independent auditor's report is located at the front of the financial section of this report.

Management's discussion and analysis (MD&A) immediately follows the independent auditors' report and provides a narrative introduction, overview, and analysis of the basic financial statements. MD&A complement this letter of transmittal and should be read in conjunction with it.

Profile of the Government

El Paso County, incorporated in 1861 and located in the central part of the state, is one of the top growth areas in both the state and the country. It currently occupies 2,158 square miles and currently serves an estimated population of 605,979. El Paso County is empowered to levy a property tax on both real and personal property located within its boundaries.

El Paso County operates under the County Administrator-County Commissioner form of government. Policy-making and legislative authority are vested in a governing Board of County Commissioners (BoCC) consisting of the Chairman, Vice Chair, and three other members. The BoCC appoints the government's manager, who in turn appoints the heads of various departments. BoCC members serve four-year terms. The BoCC consists of five elected members, one from each district within the County.

El Paso County provides a full range of services, including Sheriff Operations; District Attorney Offices; Department of Human Services; the construction and maintenance of highways, streets, and other infrastructure; and recreational and cultural activities. El Paso County also is accountable for a legally and separate Health Department and Housing Authority, both of which are reported separately within El Paso County's financial statements.

The BoCC is required to adopt a final budget by no later than the close of the fiscal year. This annual budget serves as the foundation for El Paso County's financial planning and control. The budget is prepared by fund, function (e.g., public safety), and department (e.g., Sheriff Operations). Department heads may transfer resources within a department as they see fit. Transfers between funds, however, need special approval from the governing commissioners.

Local economy

Major industries located within El Paso County's boundaries, or in close proximity, include several military bases and their related supporting operations, semiconductor companies, automobile dealers, large retailers, as well as several financial institutions, religious organizations, and insurance companies.

Because of its location in a region with a varied economic base, unemployment is typically stable. During the past ten years, the unemployment rate has adjusted from a low of 2.8% in 2000 to a high of 6.4% in 2003 then back down to 4.4% in 2007. Due to the national economy, unemployment began a steady rise from 5.0% in April 2008 to 8.3% in December 2009 and is predicted to continue to rise in early 2010.

Long-term financial planning

Unrestricted fund balance of \$12.6 million in the general fund exceeded the \$11.5 million estimated for the 2009 budget as submitted to the State for budgetary and planning purposes. The \$20 million of budget reductions during 2008 and being fiscally prudent during 2009 allowed the unrestricted fund balance to increase and no further budget reductions had to be implemented during 2009. The increased unfunded mandates that the County continues to experience each year threaten the ability to maintain an adequate fund balance. Given the fact that revenues have not been increasing in conjunction with these mandates and other cost indicators such as population increases and increases in the consumer price index, the County continues to face reductions in operational budgets and ultimately, service levels. However, the Budget Administration Department continues to assist the BoCC in addressing the funding needs required by the increasing mandated service requirements in an effort to fund these on-going needs within on-going revenue sources.

Major initiatives

During 2009, El Paso County continued with the Citizen Budget Oversight Committee (CBOC) comprised of citizens representing various areas of the community. Using information compiled by CBOC in 2008, the Committee further developed and presented recommendations to the Board of County Commissioners on critical needs and fiscal policies during 2009. Also, efforts to improve transparency to the Board of County Commissioners and the citizens of El Paso County were enhanced and expanded by providing additional reports in public and on the web site. Finally, El Paso County began working on long-term sustainability plans to ensure stable revenue and expenditures in the future.

Awards and Acknowledgements

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to El Paso County for its Comprehensive Annual Financial Report (CAFR) for the fiscal year ended December 31, 2008. El Paso County received this award for ten consecutive years, from December 31, 1990 through December 31, 1999 and again starting in 2005 to present. In order to be rewarded a Certificate of Achievement, the government had to publish an easily readable and efficiently organized CAFR that satisfied both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. El Paso County believes that the current CAFR will meet the Certificate of Achievement Program's requirements and is submitting it to the GFOA to determine its eligibility for the certificate.

The preparation of this report would not have been possible without the efficient and dedicated service of the entire staff of Budget Administration's Finance Division, Budget Division, and Sales Tax Division. Management wishes to express its appreciation to all members of these divisions who assisted and contributed to the preparation of this report. Credit must be given to the governing Board of County Commissioners for their unwavering support for maintaining the highest standards of professionalism in the management of El Paso County's finances.

Respectfully Submitted,

Sherri Cassidy
Division Manager

Certificate of Achievement for Excellence in Financial Reporting

Presented to

El Paso County Colorado

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2008

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



President

Executive Director

El Paso County, Colorado Elected and Appointed Officials December 31, 2009

Commissioners

Chairman Jim Bensberg – District 5

Vice Chair Sallie Clark – District 3

Commissioner Amy Lathen – District 2

Commissioner Wayne Williams – District 1

Commissioner Dennis Hisey – District 4

Elected Officials

Assessor Mark Lowderman

Clerk And Recorder Robert Balink

Coroner Dr. Robert C. Bux

District Attorney Dan May

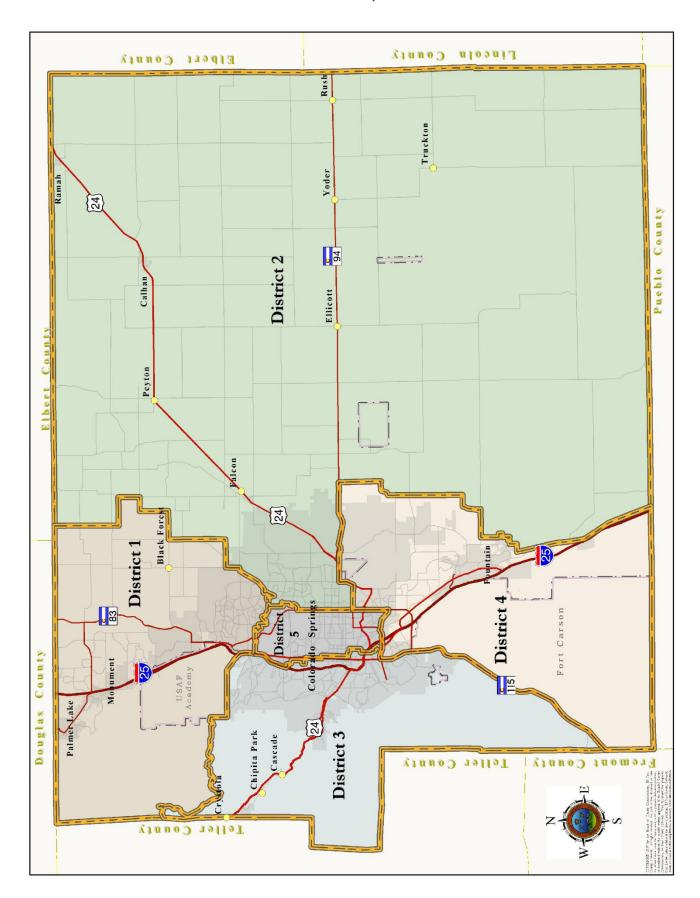
Sheriff Terry Maketa

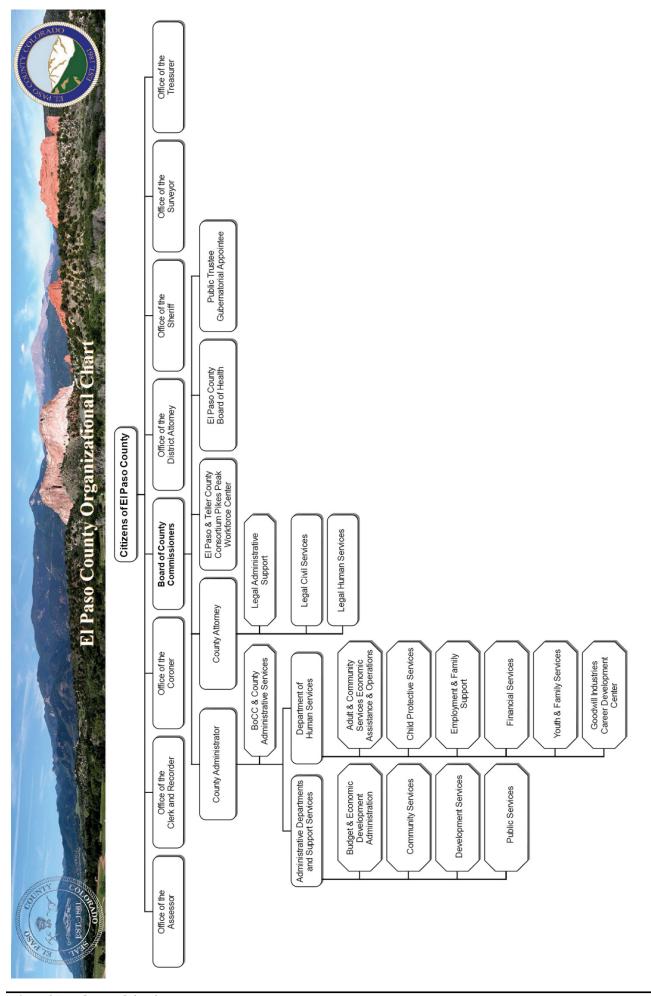
Surveyor Christopher Brewer

Treasurer Sandra J. Damron

Appointed Officials

Public Trustee Thomas S. Mowle





II. FINANCIAL SECTION





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CERTIFIED PUBLIC ACCOUNTANTS
MANAGEMENT CONSULTANTS

(303) 799-6826 PHONE (800) 250-9083 TOLL-FREE

(303) 799-6926 FAX

El Paso County Board of County Commissioners Colorado Springs, Colorado

Independent Auditors' Report

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of El Paso County, Colorado (County), as of and for the year ended December 31, 2009, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the El Paso County Sheriff Special Investigation Fund, which represents 9 percent of assets, 27 percent of fund balances, and 3 percent of revenues of the aggregate nonmajor governmental funds; the financial statements of the El Paso County Retirement Plan, which is reported as the pension trust fund; and the financial statements of the discretely presented component units, the El Paso County Department of Health and Environment and the El Paso County Housing Authority. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion, insofar as it relates to the amounts included for the El Paso County Sheriff Special Investigation Fund, the El Paso County Retirement Plan, the El Paso County Department of Health and Environment, and the El Paso County Housing Authority, is based on the reports of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. The financial statements of the El Paso County Sheriff Special Investigation Fund, the El Paso County Retirement Plan, and the El Paso County Department of Health and Environment, audited by other auditors, were not audited in accordance with *Government Auditing Standards*. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the reports of other auditors provide a reasonable basis for our opinions.

In our opinion, based on our audit and the reports of the other auditors, the financial statements referred to previously present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County, as of December 31, 2009, and the respective changes in financial position and cash flows, where

El Paso County Board of County Commissioners Colorado Springs, Colorado

applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued our report dated June 21, 2010 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

The Management's Discussion and Analysis on pages 13 through 22, the budgetary comparison information on pages 70 through 75, and the schedule of funding progress on page 76, are not a required part of the basic financial statements but are supplementary information required by the Governmental Accounting Standards Board. We and the other auditors have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The introductory section; combining and individual fund statements and schedules; schedules of capital assets used in the operation of governmental funds; Schedule of EBT Authorizations, Warrant Expenditures and Total Expenditures; Local Highway Finance Report; Schedule of Expenditures of Federal Awards, as required by the U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations; and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual fund statements and schedules; schedules of capital assets used in the operation of governmental funds; Schedule of EBT Authorizations, Warrant Expenditures and Total Expenditures; Local Highway Finance Report, and Schedule of Expenditures of Federal Awards have been subjected to the auditing procedures applied by us and the other auditors in the audit of the basic financial statements and, in our opinion, based on our audit and the reports of the other auditors, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The introductory section and statistical section have not been subjected to the auditing procedures applied by us and the other auditors in the audit of the basic financial statements, and accordingly, we express no opinion on them.

June 21, 2010

Bondialo LLC BONDI & Co. LLC

Management's Discussion and Analysis

(Un-audited)

El Paso County's (the "County") discussion and analysis is designed to (a) assist the reader in focusing on significant financial issues, (b) provide an overview of the County's financial activity, (c) identify changes in the County's financial position (its ability to address the next and subsequent year challenges), (d) identify any material deviations from the financial plan (the approved budget), and (e) identify individual fund issues or concerns.

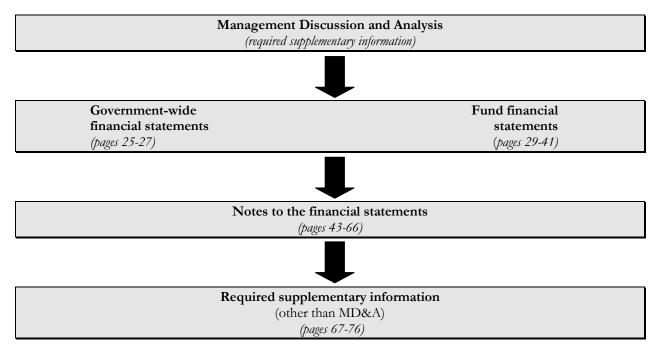
The discussion and analysis of El Paso County's financial performance provides an overview of the County's financial activities for the fiscal year ended December 31, 2009. Please read it in conjunction with the County's financial statements, which begin on page 25.

Financial Highlights

- The County's assets increased \$13.5 million to \$672.8 million as of December 31, 2009. This is primarily due
 to the increase in capital assets for the Detox Structure at the Criminal Justice Center, construction in progress
 for the Judicial Building, and additional Road & Bridge infrastructure plus increases in the current and other
 assets category.
- In comparing the 2009 Statement of Activities to 2008, General government expenses decreased \$4.0 million. The majority of this (\$4.0 million) is due to the 2008 change of the Fleet Services fund to becoming part of the Road & Bridge fund. These expenses are no longer allocated out as internal service funds. Public works decreased \$57.0 million. In 2008, El Paso County converted from the modified approach depreciation method back to standard depreciation. This charge was a one-time occurrence during 2008 and the 2009 expenses have normalized. Health & welfare increased \$12.1 million over 2008. The majority of this is due to the Department of Human Services and Pikes Peak Workforce Center receiving increased federal and state grants during 2009 in the amounts of \$5.5 million and \$4.9 million respectively. The remaining change is due to direct billings increasing \$2.7 million and Environmental Services and Department of Health expenses decreasing \$0.5 million each. Auxiliary services decreased \$1.8 during 2009 due primarily to a large internal services charge in 2008 that did not occur in 2009.
- Charges for services decreased overall from 2008 to 2009 by \$1.7 million. General government increased \$1.3 million, and public safety increased 0.9 million due to slight increases in collections. Culture & recreation decreased \$3.7 million due to the one-time transfer of trust funds into the general fund during 2008.
- Operating grants and contributions increased \$17.1 million over 2008. The majority of this increase is due to the American Reinvestment & Recovery Act (ARRA) funds from the federal government.
- Capital grants and contributions decreased \$2.6 million from 2008. The majority of this decrease is in the
 public works area. The major Woodmen Road project was completed during 2009 and fewer federal grants
 were required.
- Property taxes increased \$1.1 million over 2008. This was not a reassessment year so the increase was due to abatements and normal growth.
- Sales tax increased \$8.6 million over 2008. Each year, a portion of sales tax is placed directly into the Self Insurance Fund which is an internal services fund. Therefore, the sales tax amount for that fund is not reflected in this total. Total sales tax collected by El Paso County in 2008 was \$67.8 million and in 2009 was \$64.5 million. The increase in the sales tax in the statement of activities is due to \$11.9 million being shifted from Self Insurance to general government during 2009 and then a decrease to overall collections of \$3.3 million in 2009 due to the economy.
- Specific ownership tax increased \$4.3 million over 2008. Fleet Services was an internal service fund during 2008 and most of the specific ownership tax was deposited to Fleet to support that operation. Fleet is now part of the Road & Bridge fund and all of the specific ownership tax collected by El Paso County is now reflected on the statement of activities.
- Highway users tax increased due to the timing of the Tier 2 and Tier 3 distributions between December 2009 and January 2010. It is expected to return to the normal \$9.0 million range during 2010.
- Investment earnings again decreased over the prior year's collections due to economic conditions. The decrease from 2008 to 2009 was \$1.9 million.

Using this Annual Report

The following graphic is provided to outline the composition of the financial statements.



This annual report consists of a series of financial statements. The Statement of Net Assets and the Statement of Activities (on pages 25 through 27) provide information about the activities of the County as a whole and present a longer-term view of the County's finances. Fund financial statements start on page 29. For governmental activities, these statements tell how these services were financed in the short-term as well as what remains for future spending. Fund financial statements also report the County's operations in more detail than the government-wide statements by providing information about the County's most significant funds. The remaining statements provide financial information about activities for which the County acts solely as a trustee or agent for the benefit of those outside of the government.

Government-wide Statements

The government-wide statements report information about the County as a whole using accounting methods similar to those used by private-sector companies. The Statement of Net Assets includes all of the government's assets and liabilities. All of the current year's revenues and expenses are accounted for in the Statement of Activities regardless of when cash is received or paid.

These two government-wide statements report the County's net assets and how they have changed. You can think of the County's net assets, the difference between assets and liabilities, as one way to measure the County's financial health, or financial position.

- Over time, increases or decreases in the County's net assets are an indicator of whether its financial health is improving or deteriorating, respectively.
- To assess the overall health of the County, you will need to consider additional non-financial factors, such as changes in the County's property tax base and the condition of the County's roads.

The government-wide financial statements of the County are divided into three categories:

• Governmental activities - Most of the County's basic services are included here, such as sheriff, public works, health and welfare, auxiliary services and general administration. Taxes and intergovernmental revenues finance most of these activities.

- **Business-type activities** The County charges fees to customers to help it cover the costs of certain services it provides. The County's Solid Waste Management and Land Development Review are included here.
- *Component units* The County includes six other entities in its report:
 - The El Paso County Sheriff Special Investigation Fund is a fund governed by the El Paso County Sheriff's
 department and was established to account for money received from public nuisance seizures. This fund
 is legally separate from the County.
 - The District Attorney Offices of the Fourth Judicial District (comprised of both El Paso County and Teller County) is a legally separate entity.
 - The El Paso County Retirement Plan exists for the purpose of being a cost sharing, multiple-employer benefit plan for all full-time employees.
 - The El Paso County Facilities Corporation exists as a nonprofit corporation under the laws of the State of Colorado which was organized to acquire real estate, property and improvements for lease to the County and, upon the prior approval of a majority of the memberships of the Board of County Commissioners of the County, to borrow money and to become indebted and to execute and deliver bonds, notes, and debentures to evidence such indebtedness, for the purpose of acquiring such real personal property, constructing or installing such improvements, and for such other purposes as may be necessary to accomplish the objectives of the Corporation.
 - The El Paso County Department of Health and Environment is a quasi-municipal organization organized by authority of State Statutes and Resolution of the County Commissioners.
 - The El Paso County Housing Authority was established by the Commissioners and exists in order to help promote availability of decent, safe, and sanitary dwelling accommodations in the County to low-income families.

Fund Financial Statements

The fund financial statements provide more detailed information about the County's most significant funds-not the County as a whole. Funds are accounting devices that the County uses to keep track of specific sources of funding and spending for particular purposes.

- Some funds are required by State law and by bond covenants.
- The Board of County Commissioners establishes other funds to control and manage money for particular purposes or to show that it is properly using certain taxes and grants.

The County has three types of funds:

• Governmental funds - Most of the County's basic services are included in the governmental funds, which focus on (1) how cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the County's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, additional information is provided at the bottom of the governmental funds statements, or on the subsequent page, that explains the relationship (or differences) between them.

- Proprietary funds Services for which the County charges customers a fee are generally reported in proprietary funds. Proprietary funds, like the government-wide statements, provide both long-term and shortterm financial information.
 - Enterprise funds are the same as its business-type activities, but provide more detail and additional information, such as cash flows.
 - Internal service funds are used to report activities that provide supplies and services for the County's other programs and activities.
- Fiduciary funds The County is the trustee, or fiduciary for other assets that, because of a trust arrangement, can be used only for the trust's beneficiaries. The County is responsible for ensuring that the assets reported in these funds are used for their intended purposes. All of the County's fiduciary activities are reported in a separate statement of fiduciary net assets and a statement of changes in fiduciary net assets. These activities are excluded from the County's government-wide financial statements because the County cannot use these assets to finance its operations.

Financial Analysis of the County as a Whole

The General Fund is the County's primary operating fund, accounting for all financial resources of the general government, except those required to be accounted for in other funds. At the end of the current fiscal year, the unreserved fund balance of the General Fund was \$28.5 million of which \$12.1 million is designated for cash flows. In addition, \$500,000 of this unreserved fund balance represents the amount of funds available to the Board of County Commissioners to be used to address any emergency items that occur in the subsequent year. The remaining amount of the fund balance is restricted funds unavailable for the Board to appropriate other than their designated purposes.

The Road and Bridge Fund accounts for construction and maintenance of County roads and bridges financed by property taxes, highway user fees, and other revenues restricted to use on roads and bridges. At the end of the current fiscal year, the unreserved fund balance of the Road and Bridge Fund was \$6.0 million, which is 28.7% lower than 2008. The Road & Bridge Fund has been carrying an unnecessarily high fund balance over the past several years and El Paso County has been utilizing this fund balance during this economic downturn instead of putting additional revenues into this fund.

The Social Services Fund accounts for the federal and state public welfare programs administered by the County and financed by grants, intergovernmental reimbursements, and property taxes. While there is only a small fund balance reported at the end of the fiscal year (\$0.3 million), the Social Services Fund is currently operating with an advance from the State of Colorado for cash flow purposes in the amount of \$2,273,349.

The Capital Project Fund accounts for financial resources to be used for the acquisition or construction of major capital facilities other than those financed by proprietary funds. In 2009, El Paso County's unreserved fund balance decreased \$8.7 million. These funds are used for on-going construction projects including the Judicial Complex renovation and asbestos abatement.

Net assets - The County's combined net assets were \$426.7 million in 2009. Looking at the net assets and net expenses of governmental and business-type activities separately, however, two very different stories emerge. The following focuses on the net assets (Table 1) and changes in net assets (Table 2, next page) of the County's governmental and business-type activities.

Table 1
El Paso County's Net Assets
(in millions)

	Governmental		Business-Type				Total		
	Activ	rities	Activities				Primary Government		
	2009	2008	20	009	<u>2</u> (008	2009)	2008
Current and other assets	\$ 130.9	\$ 124.4	\$	1.4	\$	1.5	\$ 132	.3	\$ 125.9
Capital assets	541.9	534.9		0.8		0.9	542	.7	535.8
Total assets	672.8	659.3		2.2		2.4	675	.0	661.7
Long-term debt outstanding	185.7	184.5					185	.7	184.5
Other liabilities	62.5	60.0		0.1		0.1	62	.6	60.1
Total liabilities	248.2	244.5		0.1		0.1	248	.2	244.6
Net assets:									
Invested in capital assets,									
net of related debt	432.4	426.5		0.8		0.8	433	.2	427.3
Restricted	12.1	15.8					12	.1	15.8
Unrestricted	(19.9)	(27.5)		1.3		1.5	(18	.6)	(26.0)
Total net assets	\$ 424.6	\$ 414.8	\$	2.1	\$	2.3	\$ 426	.7	\$ 417.1

For information that is more detailed, see the Statement of Net Assets on page 25.

Normal Impacts

There are six basic (normal) transactions that will affect the comparability of the Statement of Net Assets summary presentation to the fund financial statements.

Net Results of Activities - which will affect (increase/decrease) current assets and unrestricted net assets.

Borrowing for Capital - which will increase current assets and long-term debt.

<u>Spending Borrowed Proceeds on New Capital</u> - which will reduce current assets and increase capital assets. There is a second impact, an increase in invested in capital assets and an increase in related net debt, which will not change the invested in capital assets, net of related debt.

<u>Spending of Non-Borrowed Current Assets on New Capital</u> - which will (a) reduce current assets and increase capital assets and (b) will reduce unrestricted net assets and increase invested in capital assets, net of related debt.

<u>Principal Payment on Debt</u> - which will (a) reduce current assets and reduce long-term debt and (b) reduce unrestricted net assets and increase invested in capital assets, net of related debt.

<u>Reduction of Capital Assets through Depreciation</u> - which will reduce capital assets and invested in capital assets, net of related debt.

Net assets of the County's governmental activities were \$424.5 million. This shows an increase of the County's net assets from 2008 of \$9.8 million. However, most of those net assets either are restricted as to the purposes they can be used for or are in capital assets (buildings, roads, bridges, and so on). An unrestricted net asset is the part of net assets that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements. Unrestricted net assets showed a \$24.1 million deficit at the end of this year which is an improvement of \$3.4 million over 2008. This deficit shows the current condition of the County as a whole and indicates that the County is functioning on day to day cash without any cushion. The designations are disclosed in the fund financial statements. The County is required to maintain an "emergency reserve" in the amount of 3% of "fiscal year spending less debt service". This "reserve" can be used to meet any emergency except those caused by economic conditions, revenue shortfalls and salary or fringe benefits increases. Accordingly, the amount of this emergency "reserve" at December 31, 2009 is \$5.2 million.

Changes in net assets - The County's total revenues were \$240.3 million for 2009. Approximately 10.5% of the County's revenues come from charges for services. The total cost of all programs and services was \$228.0 million.

Table 2
Changes in El Paso County's Net Assets
(in millions)

	Governmental		Busines	ss-Type	Total		
	Activ	vities	Activ	vities	Primary Government		
	2009	<u>2008</u>	2009	2008	2009	2008	
REVENUES							
Program revenues							
Charges for services	\$ 24.6	\$ 26.3	\$ 0.7	\$ 2.4	\$ 25.3	\$ 28.7	
Operating grants	73.0	56.0			73.0	56.0	
Capital grants	23.0	25.6			23.0	25.6	
General revenues							
Property taxes	44.7	43.5			44.7	43.5	
Sales tax	58.7	50.1			58.7	50.1	
Other taxes	15.2	9.5			15.2	9.5	
Other revenues	0.5	2.6	(0.1)		0.4	2.6	
Total revenue	\$ 239.7	\$ 213.6	\$ 0.6	\$ 2.4	\$ 240.3	\$ 216.0	
EXPENSES							
General government	\$ 40.5	\$ 44.5	\$	\$	\$ 40.5	\$ 44.5	
Public safety	71.6	70.4			71.6	70.4	
Public works	39.7	96.7			39.7	96.7	
Health and welfare	65.6	53.5	0.8	0.9	66.4	54.4	
Culture and recreation	2.9	2.9			2.9	2.9	
Auxiliary services	0.2	2.0		2.8	0.2	4.8	
Outside agencies	4.0	4.6			4.0	4.6	
Interest on long term debt	2.7	5.7			2.7	5.7	
Total expenses	\$ 227.2	\$ 280.3	\$ 0.8	\$ 3.7	\$ 228.0	\$ 284.0	
Increase (decrease) in net							
assets before transfers	12.3	(67.0)	(0.1)	(1.2)	12.2	(68.2)	
Transfers	0.1	0.0	(0.1)	(0.0)		` ,	
Increase (decrease) in net						•	
assets	\$ 12.4	\$ (67.0)	\$ (0.2)	\$ (1.2)	\$ 12.2	\$ (68.2)	
Ending Net Assets	\$ 424.5	\$ 414.7	\$ 2.2	\$ 2.4	\$ 426.7	\$ 417.1	

Governmental Activities

There are eight basic impacts on revenues and expenses as reflected below.

Revenues:

Economic Condition - which can reflect a declining, stable or growing economic environment and has a substantial impact on property, sales, or other tax revenue as well as public spending habits for building permits, elective user fees and volumes of consumption.

Increase/Decrease in Board approved fees - the County Commissioners have significant authority to impose and periodically increase/decrease fees.

Changing Patterns in Intergovernmental and Grant Revenue (both recurring and non-recurring) - certain recurring revenues (state revenue sharing, etc.) may experience significant changes periodically while non-recurring (or one-time) grants are less predictable and often distorting in their impact on year to year comparison.

Market affects Investment Income - the County's investment portfolio is managed using a variety of maturities and the market condition may cause investment income to fluctuate as a result.

Expenses:

Introduction of New Programs - within the functional expense categories, individual programs may be added or deleted to meet changing community needs.

Increase in Authorized Personnel - changes in services demand may cause the Commissioners to increase/decrease authorized staffing.

Salary increases (cost of living, merit and market place adjustment) - the ability to attract and retain trained and educated resources requires the County to strive to approach a competitive salary range position in the marketplace.

Inflation - while overall inflation appears to be reasonably modest, the County is a major consumer of certain commodities such as chemicals and supplies, fuels, and parts. Some functions may experience unusual commodity specific increases.

Table 3 presents the cost of each of the County's four largest programs-public safety, public works, health and welfare and culture and recreation - as well as each program's net cost (total cost less fees generated by the activities and intergovernmental aid). The net cost shows the financial burden that was placed on the County's taxpayers by each of these functions.

Some of the cost was paid by those who directly benefited from the programs, or other governments and organizations that subsidized certain programs with grants and contributions.

Table 3
Net Cost of El Paso County's Governmental Activities (in millions)

	Total Cost		Net Cost	(Revenue)	
	of Se	rvices	of Sei	vices	
	2009	2008	2009	2008	
Public safety	\$ 71.6	\$ 70.4	\$ 52.2	\$ 55.4	
Public works	39.7	96.7	14.1	68.5	
Health and welfare	65.6	53.5	15.3	15.8	
Culture and recreation	2.9	2.9	1.1	(2.8)	
Total	\$ 179.8	\$ 223.5	\$ 82.7	\$ 136.9	

Financial Analysis of the County's Funds

As the County completed the year, the governmental funds reported a combined fund balance of \$60.2 million. This is an increase over 2008 of \$2.5 million. Included in this year's total change in fund balance was a \$12.3 million increase in the General Fund. This is a positive variance from the General Fund budgeted amount of \$7.5 million. This change in fund balance includes a \$2.9 million shortfall in Sales Tax and \$0.4 million shortfall in other revenues due to economic conditions, along with \$8.0 million of underspending in operating and \$2.6 million increase from other financing sources.

Other major changes to governmental fund balances include decreases to the Capital Fund of \$6.1 and the Road & Bridge Fund of \$1.6 due to construction projects throughout the year.

El Paso County Budgetary Highlights

Over the course of the year, the County Commissioners revised the overall County's Budget with a total of 142 resolutions for a net increase of \$31,070,068. The ten largest budget resolutions follow and total \$23,431,545. The remaining resolutions combined total \$7,638,523.

- Resolution 10-163 was approved in the amount of \$5,877,242 to appropriate expenditures for various budgets to include that of the Department of Human Services, General Fund, and Falcon Vista Local Improvement District (LID) Fund, for revisions that were not anticipated earlier in the 2009 budget year.
- Resolution 09-102 was approved in the amount of \$5,535,711 to reappropriate for 2009, projects in process that were not yet completed and for purchases that have been ordered but not yet received. These purchases and projects were scheduled to be completed in 2009.
- Resolution 09-200 was approved in the amount of \$3,971,112 from the State of Colorado's Department of Labor to the Pikes Peak Workforce Center as part of the American Recovery and Reinvestment Act (ARRA), to be used for supplies, equipment, training and services.
- Resolution 09-28 was approved in the amount of \$1,926,693 to the Department of Transportation Fund, for a contract with the Colorado Department of Transportation, for construction services on the Woodmen Road Improvements Capacity Project.
- Resolution 09-332 was approved in the amount of \$1,547,525 to the Department of Human Services from the United States Department of Agriculture, Food and Nutrition Grant to address increasing access to the Food Assistance program and also from the Community Service Block Grant/American Recovery and Reinvestment Act to promote and stabilize employment for low income persons.
- Resolution 09-359 was approved in the amount of \$1,234,778 from the U.S. Department of Justice, Bureau of Justice Assistance, through the Edward Byrne Memorial Justice Assistance Recovery Act Grant Program (JAG) to the Sheriff's Office budget for personnel and professional services to support the Community Detoxification Center.
- Resolution 09-146 was approved in the amount of \$1,060,000 to the Department of Transportation Fund, for the Bennett/Blue Gill Drainage Basin Improvement Project and the Myers Road Improvement Project.
- Resolution 09-101 was approved in the amount of \$960,557 to the Department of Transportation Fund, from H.C. Development & Management Services, Inc. for South Academy Boulevard Improvement Projects.
- Resolution 09-313 was approved in the amount of \$696,418 to the General Fund, from the Department of Defense to complete the purchase of Buffer Zone Land located in the Rancho Colorado Subdivision.
- Resolution 09-249 was approved in the amount of \$621,509 from the United States Department of Justice, Bureau of Justice Assistance, through the Edward Byrne Memorial Justice Assistance Recovery Act Grant Program (JAG) to the Sheriff's Office budget to be used for various equipment purchases.

Capital Assets and Debt Administration

Capital Assets

At the end of 2009, the County had invested \$744.2 million in a broad range of capital assets, including land, buildings, equipment, infrastructure, park facilities, etc. (See Table 4.)

Table 4
El Paso County Capital Assets
(in millions)

	Govern Activ	nmental vities
	2009	<u>2008</u>
Land	\$ 14.0	\$ 14.0
Construction in progress	38.7	26.1
Buildings & improvements	192.1	189.4
Machinery and equipment	59.1	58.1
Infrastructure	440.3	419.9
Total	\$ 744.2	\$ 707.5

El Paso County's investments in capital assets for its governmental and business-type activities as of December 31, 2009, amounts to \$490.1 million (net of accumulated depreciation). This investment in capital assets includes land, buildings and systems, improvement, machinery and equipment, park facilities, roads, highways, and bridges.

Major capital asset events during the current fiscal year included the following:

- During 2009, there was \$1,727,392 used to purchase and construct the new Detox Structure at the Criminal Justice Center.
- During 2009, there was \$6,858,458 of construction in progress for the Judicial Building.
- During 2009, there was \$20,457,709 of Road and Bridge infrastructure completed and \$6,085,619 of construction in progress.

Table 4 presents capital balances related to governmental funds and internal service funds.

Reconciliation of Capital Asset Schedules

<u>Page</u>	<u>Amount</u>	<u>Explanation</u>
21	\$ 744.20	Total capital including Governmental & Internal Services Funds
25	52,738,803	Capital not Depreciated - Governmental & Internal Services Funds
	489,229,545	Capital net of Depreciation - Governmental & Internal Services Funds
	\$ 541,968,348	
56	52,738,803	Capital not Depreciated - Governmental & Internal Services Funds
	691,520,429	Total Capital to Depreciate - Governmental & Internal Services Funds
	\$ 744,259,232	Total before Depreciation
	(202,290,884)	Depreciation
	\$ 541,968,348	Net of Depreciation
119	744,191,284	Capital Assets Governmental Only
	67,948	Internal Services Fund Capital Assets from Note on page 56
	\$ 744,259,232	

Infrastructure Assets

Information on El Paso County's capital assets can be found in the notes to the financial statements of this report on pages 50, 51, 56, 57, and 66.

Long-term Debt

During 2009, El Paso County had a net reduction in long-term debt accounts of \$24.4 million. Additional information about El Paso County's long-term debt is presented in the notes to the financial statements, particularly Note C5.

There have not been any significant changes subsequent to December 31, 2009 to report.

Contacting the County's Financial Management

The purpose of this financial report is to provide the County's citizens, taxpayers, customers, investors, and creditors with a general overview of its finances and to show its accountability for the money it receives. If you have questions about this report or the reports of the component units, or need additional financial information, contact the County Budget Administration's Finance Division, at El Paso County, 27 E. Vermijo, Fifth Floor, Colorado Springs, Colorado 80903.

Basic Financial Statements

Government-Wide Financial Statements

El Paso County, Colorado Statement of Net Assets December 31, 2009

	Prin	nary Governm	Component Units			
A CONTITIO	Governmental Activities	Business- type Activities	Total	El Paso County Department of Health and Environment	The El Paso County Housing Authority	
ASSETS	Ф. 40 242 054	Ф 1.110.2 00	Ø 44 452 054	Ф 4.05.4.2 2. 4	* 4.544.400	
Cash and investments	\$ 40,342,851	\$ 1,110,200	\$ 41,453,051	\$ 1,854,324	\$ 1,511,190	
Receivables	46 560 246		46 560 246			
Property taxes	46,568,346	171 250	46,568,346	15 (00		
Accounts	1,919,360	171,350	2,090,710	15,608		
Intergovernmental	25,622,282	26,980	25,649,262	3,351,804	E	
Interest	750,000				56,171	
Advances to other funds Notes	750,000				2 771 204	
	(74066)	74.066			3,771,294	
Internal balances	(74,966)	74,966	2 1 47 (2)			
Inventories	2,147,626		2,147,626	15 (15		
Prepaid items	401,785		401,785	15,615	1 504 020	
Restricted cash and investments	11,276,637		11,276,637		1,584,038	
Unamortized issuance costs	1,917,215		1,917,215			
Capital assets, not depreciated	52,738,803		52,738,803			
Capital assets, net of	400 220 5 45	044074	400 004 504	40.445		
accumulated depreciation	489,229,545	864,976	490,094,521	18,415		
Total assets	672,839,484	2,248,472	674,337,956	5,255,766	6,922,693	
LIABILITIES						
Accounts payable	10,473,235	14,901	10,488,136	691,689	166,927	
Due to other governments	2,284,502	.,.	2,284,502	,	,	
Interest payable	454,947		454,947			
Accrued liabilities	2,804,225		2,804,225	1,092,506	3,795	
Deferred revenue	46,645,340		46,645,340	, ,	55,064	
Noncurrent liabilities	,,.		, ,		,	
Due within one year	6,395,352	754	6,396,106			
Due in more than one year	179,269,581	48,865	179,318,446		544	
Total liabilities	248,327,182	64,520	248,391,702	1,784,195	226,330	
1 Otal habilities	240,327,102	04,320	240,391,702	1,/64,193	220,330	
NET ASSETS						
Invested in capital assets,						
net of related debt	432,326,238	864,976	433,191,214	18,415		
Restricted for:	, , -	, -	, , ,	, -		
Declared emergencies	5,214,785		5,214,785	545,278		
Debt service	6,929,117		6,929,117	, 0	70,097	
Unrestricted	(19,957,838)	1,346,726	(18,611,112)	2,907,878	6,626,266	
Total net assets	\$424,512,302	\$ 2,211,702	\$426,724,004	\$ 3,471,571	\$ 6,696,363	

The accompanying notes are an integral part of this statement.

El Paso County, Colorado Statement of Activities For the year ended December 31, 2009

			Program Kevenues							
Functions/Programs		Expenses		Charges for Services		Operating Grants and Contributions		Capital Grants and Contributions		
Primary government:										
Governmental activities										
General government	\$	40,459,544	\$	16,888,532	\$	2,339,208	\$			
Public safety		71,629,027		4,695,479		14,639,743		107,000		
Public works		39,723,895		1,963,976		807,123		22,881,775		
Health and welfare		65,628,193		165,172		50,133,175				
Culture and recreation		2,911,825		618,382		1,193,772				
Auxiliary services		184,138				15,956				
Outside agencies		4,046,667		240,898		3,899,213				
Interest on long-term debt		2,734,663								
Total governmental activities		227,317,952		24,572,439		73,028,190		22,988,775		
Business-type activities										
Solid waste management		814,250		730,278	_					
Total business-type activities		814,250		730,278						
Total primary government	\$	228,132,202	\$	25,302,717	\$	73,028,190	\$	22,988,775		
Component units:										
Health department	\$	23,762,095	\$	2,394,856	\$	21,949,363	\$			
Housing authority	\$	807,652	\$	1,248,750	\$	- y y	\$			
Total component units	\$	24,569,747	\$	3,643,606	\$	21,949,363	\$			

General revenues:

Property taxes
Sales taxes
Specific ownership tax
Highway users tax
Investment earnings
Gain on sale of capital assets

Program Revenues

Total general revenues

Transfers

Total general revenues and transfers

Change in net assets Net assets - January 1 Prior period adjustment Net assets - December 31

The accompanying notes are an integral part of this statement.

Net (expense) revenue and changes in net assets

		Pr	imary government	, 10,	refide and changes		El Paso County		The El Paso	
Governmental Activities		Business-type Activities			Total		Department of Health and Environment		County Housing Authority	
\$	(21,231,804) (52,186,805) (14,071,021) (15,329,846) (1,099,671) (168,182) 93,444 (2,734,663)	\$		\$	(21,231,804) (52,186,805) (14,071,021) (15,329,846) (1,099,671) (168,182) 93,444 (2,734,663)	\$		\$		
	(106,728,548)				(106,728,548)					
			(83,972)		(83,972)					
		_	(83,972)		(83,972)					
\$	(106,728,548)	\$	(83,972)	\$	(106,812,520)	\$		\$		
\$ \$		\$		\$		\$ \$	582,124	\$ \$	441,098	
\$		\$		\$		\$	582,124	\$	441,098	
	44,657,977 58,722,451 5,101,406 10,141,413 355,449 82,816		3,481		44,657,977 58,722,451 5,101,406 10,141,413 358,930 82,816		11,758		119,043	
	119,061,512		3,481		119,064,993		11,758		119,043	
	74,966		(74,966)							
	119,136,478		(71,485)		119,064,993		11,758		119,043	
	12,407,930 414,744,963 (2,640,591)		(155,457) 2,367,159		12,252,473 417,112,122 (2,640,591)		593,882 2,877,689	· <u></u>	560,141 6,136,222	
\$	424,512,302	\$	2,211,702	\$	426,724,004	\$	3,471,571	\$	6,696,363	



Fund Financial Statements

El Paso County, Colorado Governmental Funds Balance Sheet December 31, 2009

Cash and investments			General Fund		Road and Bridge				Human Services
Taxes receivable	ASSETS	-							
Accounts receivable 683,642 44,576 79,148 Advances to other funds 750,000 750,000 28,685 Due from other funds 2,211,119 85,857 28,685 Due from other governments 14,262,248 4,236,278 5,418,672 Inventories 223,547 1,924,079 1924,079 Prepaid items 139,785 12,597 Total assets \$ 70,924,731 \$ 11,566,657 \$ 5,722,955 LIABILITIES AND FUND BALANCES Liabilities Accounts payable 4,409,898 384,175 1,169,810 Accrued wages 10,364 9,123 35,295 Due to other funds 152,386 110,246 1,947,030 Due to other governments 11,153 2,273,349 Deferred revenue 31,442,059 2,116,499 Total liabilities 5,214,785 1,933,603 Inventories 28,545,587 1,924,079 Prepaid items 139,785 1,924,079 Designated for subsequent year's expenditures/cash f	Cash and investments	\$	21,289,325	\$	3,159,368	\$	183,853		
Advances to other funds 750,000 to the funds 2,211,119 to the funds 2,857 to 28,685 to 2,4865 to 2,211,119 to 2,21,219 to 2,	Taxes receivable		31,365,065		2,116,499				
Due from other funds 2,211,119 85,857 28,685 Due from other governments 14,262,248 4,236,278 5,418,672 Inventories 223,547 1,924,079 1,924,079 Prepaid items 139,785 11,566,657 \$ 5,722,955 LIABLITIES AND FUND BALANCES Liabilities Accounts payable 4,409,898 384,175 1,169,810 Accrued wages 10,364 9,123 35,295 Due to other funds 152,386 110,246 1,947,030 Due to other governments 11,153 2,273,349 Deferred revenue 31,442,059 2,116,499 Total liabilities 36,014,707 2,631,196 5,425,484 Fund Balances: Reserved 5,214,785 1,033,603 1 Declared emergencies 5,214,785 1,924,079 1 Fund Balances: 2,034,574 1,924,079 1 Reserved 2,034,574 1,924,079 1 Declared emergencies 2,354,	Accounts receivable		683,642		44,576		79,148		
Due from other governments	Advances to other funds		750,000						
Inventories	Due from other funds		2,211,119		85,857		28,685		
Prepaid items	Due from other governments		14,262,248		4,236,278		5,418,672		
12,597	Inventories		223,547		1,924,079				
12,597	Prepaid items		139,785						
Total assets \$ 70,924,731 \$ 11,566,657 \$ 5,722,955 LIABILITIES AND FUND BALANCES Liabilities:	<u>*</u>		·				12,597		
Liabilities: Accounts payable	Total assets	\$	70,924,731	\$	11,566,657	\$			
Accounts payable 4,409,898 384,175 1,169,810 Accrued wages 10,364 9,123 35,295 Due to other funds 152,386 110,246 1,947,030 Due to other governments 11,153 2,273,349 Deferred revenue 31,442,059 2,116,499 Total liabilities 36,014,707 2,631,196 5,425,484 Fund Balances: Reserved Secret 3,214,785 3,242,734 3,242,079 3,243,205 3,243,205 2,034,574 3,243,205 2,034,574 3,243,205 297,471 3,243,205 297,471 3,243,205 297,471 3,243,205 297,471 3,243,205 297,471 3,243,205 297,471 3,243,205 297,471 3,243,205 297,471 <	LIABILITIES AND FUND BALANCES								
Accrued wages 10,364 9,123 35,295 Due to other funds 152,386 110,246 1,947,030 Due to other governments 11,153 2,273,349 Deferred revenue 31,442,059 2,116,499 Total liabilities 36,014,707 2,631,196 5,425,484 Fund Balances: Reserved Secondary of the color of	Liabilities:								
Accrued wages 10,364 9,123 35,295 Due to other funds 152,386 110,246 1,947,030 Due to other governments 11,153 2,273,349 Deferred revenue 31,442,059 2,116,499 Total liabilities 36,014,707 2,631,196 5,425,484 Fund Balances: Reserved Secondary of the color of	Accounts payable		4,409,898		384,175		1,169,810		
Due to other governments 11,153 2,273,349 Deferred revenue 31,442,059 2,116,499 Total liabilities 36,014,707 2,631,196 5,425,484 Fund Balances: Reserved Declared emergencies 5,214,785 Encumbrances 1,033,603 Inventories 1,033,603 Inventories 1,033,603 Inventories 139,785 Debt service Construction Unreserved Designated for subsequent year's expenditures/cash flows 28,545,587 Capital projects fund Designated for subsequent year's expenditures/cash flows Special revenue funds Designated for subsequent year's expenditures/cash flows 2,034,574 Undesignated 3,943,205 297,471 Total fund balances 34,910,024 8,935,461 297,471	± •				· ·				
Due to other governments 11,153 2,273,349 Deferred revenue 31,442,059 2,116,499 Total liabilities 36,014,707 2,631,196 5,425,484 Fund Balances: Reserved Declared emergencies 5,214,785 Encumbrances 1,033,603 Inventories 1,033,603 Inventories 1,033,603 Inventories 1,924,079 Prepaid items 139,785 Debt service Construction Unreserved Designated for subsequent year's expenditures/cash flows 28,545,587 Capital projects fund Designated for subsequent year's expenditures/cash flows Special revenue funds Designated for subsequent year's expenditures/cash flows 2,034,574 Undesignated 3,943,205 297,471 Total fund balances 34,910,024 8,935,461 297,471	Due to other funds		·		· ·				
Deferred revenue	Due to other governments		ŕ						
Total liabilities 36,014,707 2,631,196 5,425,484 Fund Balances: Reserved Seerved 1,033,603 1,033,603 Declared emergencies 786,320 1,033,603 1,024,079 1,924,079			31,442,059		· ·		, ,		
Reserved 5,214,785 Encumbrances 786,320 1,033,603 Inventories 223,547 1,924,079 Prepaid items 139,785 Debt service Construction Unreserved Designated for subsequent year's expenditures/cash flows 28,545,587 Capital projects fund Designated for subsequent year's expenditures/cash flows Special revenue funds Special revenue funds Designated for subsequent year's expenditures/cash flows 2,034,574 Undesignated 3,943,205 297,471 Total fund balances 34,910,024 8,935,461 297,471	Total liabilities						5,425,484		
Declared emergencies 5,214,785 Encumbrances 786,320 1,033,603 Inventories 223,547 1,924,079 Prepaid items 139,785 Debt service Construction Unreserved Unreserved Designated for subsequent year's expenditures/cash flows 28,545,587 Capital projects fund Designated for subsequent year's expenditures/cash flows Special revenue funds Special revenue funds Designated for subsequent year's expenditures/cash flows 2,034,574 Undesignated 3,943,205 297,471 Total fund balances 34,910,024 8,935,461 297,471	Fund Balances:								
Encumbrances 786,320 1,033,603 Inventories 223,547 1,924,079 Prepaid items 139,785 Debt service Construction Unreserved Designated for subsequent year's expenditures/cash flows 28,545,587 Capital projects fund Designated for subsequent year's expenditures/cash flows Special revenue funds Designated for subsequent year's expenditures/cash flows Total fund balances 34,910,024 8,935,461 297,471	Reserved								
Encumbrances 786,320 1,033,603 Inventories 223,547 1,924,079 Prepaid items 139,785 Debt service Construction Unreserved Designated for subsequent year's expenditures/cash flows 28,545,587 Capital projects fund Designated for subsequent year's expenditures/cash flows Special revenue funds Designated for subsequent year's expenditures/cash flows Total fund balances 34,910,024 8,935,461 297,471	Declared emergencies		5,214,785						
Inventories 223,547 1,924,079 Prepaid items 139,785 Debt service Construction Unreserved Designated for subsequent year's expenditures/cash flows 28,545,587 Capital projects fund Designated for subsequent year's expenditures/cash flows Special revenue funds Designated for subsequent year's expenditures/cash flows Special revenue funds Total fund balances 34,910,024 8,935,461 297,471	9				1,033,603				
Prepaid items Debt service Construction Unreserved Designated for subsequent year's expenditures/cash flows Capital projects fund Designated for subsequent year's expenditures/cash flows Special revenue funds Designated for subsequent year's expenditures/cash flows Total fund balances 139,785 139,785 139,785 139,785 28,545,587 28,545,587 28,545,587 28,545,587 297,471 39,345,74 297,471 297,471	Inventories		·						
Debt service Construction Unreserved Designated for subsequent year's expenditures/cash flows Capital projects fund Designated for subsequent year's expenditures/cash flows Special revenue funds Designated for subsequent year's expenditures/cash flows Total fund balances 28,545,587 28,545,587 28,545,587 28,545,587 297,471 297,471	Prepaid items		·		, ,				
Unreserved Designated for subsequent year's expenditures/cash flows Capital projects fund Designated for subsequent year's expenditures/cash flows Special revenue funds Designated for subsequent year's expenditures/cash flows Undesignated Total fund balances 28,545,587 28,545,587 28,545,587 28,545,587 28,545,587 28,545,587 28,545,587 297,471 3943,205 297,471 297,471	•		,						
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expenditures/cash flows Capital projects fund Designated for subsequent year's expenditures/cash flows Special revenue funds Designated for subsequent year's expenditures/cash flows Undesignated Total fund balances 28,545,587 28,545,587 28,545,587 28,545,587 29,34,574 297,471 297,471	Unreserved								
expenditures/cash flows Capital projects fund Designated for subsequent year's expenditures/cash flows Special revenue funds Designated for subsequent year's expenditures/cash flows Undesignated Total fund balances 28,545,587 28,545,587 28,545,587 28,545,587 29,34,574 297,471 297,471	Designated for subsequent year's								
Capital projects fund Designated for subsequent year's expenditures/cash flows Special revenue funds Designated for subsequent year's expenditures/cash flows Undesignated Total fund balances 2,034,574 3,943,205 297,471 297,471			28,545,587						
Designated for subsequent year's expenditures/cash flows Special revenue funds Designated for subsequent year's expenditures/cash flows Undesignated Total fund balances Designated 3,943,205 34,910,024 3,943,205 297,471 297,471	-		, ,						
expenditures/cash flows Special revenue funds Designated for subsequent year's expenditures/cash flows Undesignated Total fund balances 2,034,574 3,943,205 297,471 34,910,024 8,935,461 297,471									
Special revenue funds Designated for subsequent year's expenditures/cash flows Undesignated Total fund balances 2,034,574 3,943,205 297,471 297,471	1 ,								
Designated for subsequent year's expenditures/cash flows 2,034,574 Undesignated 3,943,205 297,471 Total fund balances 34,910,024 8,935,461 297,471	1								
expenditures/cash flows 2,034,574 Undesignated 3,943,205 297,471 Total fund balances 34,910,024 8,935,461 297,471	1								
Undesignated 3,943,205 297,471 Total fund balances 34,910,024 8,935,461 297,471	· .				2,034,574				
Total fund balances 34,910,024 8,935,461 297,471	•						297,471		
Total liabilities and fund balances \$ 70.924.731 \$ 11.566.657 \$ 5.722.955	9		34,910,024						
1 (3/2π) ψ 11,000,007 ψ 3,122,700	Total liabilities and fund balances	\$	70,924,731	\$	11,566,657	\$	5,722,955		

		Other	Total
Ca	ıpital	Governmental	Governmental
Pro	ojects	 Funds	 Funds
\$	2,083,715	\$ 4,227,664	\$ 30,943,925
	8,210,104	4,876,678	46,568,346
	7,125	1,083,042	1,897,533
			750,000
	11,603	51,286	2,388,550
	,	1,701,161	25,618,359
		, ,	2,147,626
			139,785
	11,264,040		11,276,637
\$	21,576,587	\$ 11,939,831	\$ 121,730,761
-		 	
	1,068,478	1,942,394	8,974,755
	, ,	, ,	54,782
		1,388,296	3,597,958
		-,000,-70	2,284,502
	8,210,104	4,876,678	46,645,340
	9,278,582	 8,207,368	 61,557,337
	7,2:0,002	 3,201,000	 0.3001,001
			5,214,785
		262,200	2,082,123
		,	2,147,626
			139,785
	6,929,117		6,929,117
	4,334,923		4,334,923
	1,00 1,7 20		1,55 1,5 = 5
			28,545,587
	262,478		262,478
	,		,
		1,757,787	3,792,361
	771,487	1,712,476	6,724,639
	12,298,005	 3,732,463	 60,173,424
	, -,	 	 -,,
\$	21,576,587	\$ 11,939,831	\$ 121,730,761
	, -,	 j · j - v -	 j j. v -

El Paso County, Colorado Governmental Funds Reconciliation of the Balance Sheet to the Statement of Net Assets For the year ended December 31, 2009

Amounts reported for governmental activities in the statement of net assets (page 25) are different because:

Fund balances - total governmental funds (page 31)	\$ 60,173,424
Capital assets used in governmental activities are not financial resources and,	
therefore, are not reported in the funds.	541,946,663
Internal service funds are used by management to charge the costs of the self	
insurance program to individual funds. The assets and liabilities of the internal	
service funds are included in governmental activities in the statement of net assets.	(44,159,118)
Long-term liabilities are not due and payable in the current period and, therefore, are	
not reported in the funds. The details of this difference are as follows:	
Accrued interest payable	(454,947)
Compensated absences payable	(14,634,682)
Capital leases payable	(597,047)
Certificates of participation payable	(118,905,000)
Unamortized premium (to be amortized as interest expense)	(1,404,103)
Elimination of due to/from interfund balances	629,897
Unamortized issuance costs (to be amortized over life of debt)	 1,917,215
Net assets - governmental activities (page 25)	\$ 424,512,302

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El Paso County, Colorado Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances For the year ended December 31, 2009

		General Fund	Road and Bridge	Human Services
REVENUE				
Property taxes	\$	30,678,405	\$ 2,002,020	
Sales taxes		38,274,601	2,420,928	9,167,293
Specific ownership taxes			5,101,406	
Highway user taxes			10,141,413	
Intergovernmental		15,825,285	5,036,784	39,208,696
Fees and fines		1,154,509		
Licenses and permits		274,330		
Charges for services		16,427,365	1,910,440	
Investment earnings		329,967	3,226	
Miscellaneous	-	3,304,949	 31,277	17,675
Total revenues		106,269,411	26,647,494	48,393,664
EXPENDITURES				
Current:				
General government		32,259,701		
Public safety		55,568,119		
Public works			16,772,311	
Health and welfare		3,089,692		46,761,308
Culture and recreation		1,245,889		
Outside agencies				
Auxiliary services		287,069		
Debt service:				
Principal				
Interest and other charges				
Capital outlay		3,849,710	 8,004,658	
Total expenditures		96,300,180	24,776,969	46,761,308
Excess (deficiency) of revenues				
over (under) expenditures		9,969,231	 1,870,525	1,632,356
OTHER FINANCING SOURCES (USES)				
Proceeds from sale of capital assets		32,798	60,962	
Transfers in		3,866,840		162,170
Transfers out		(1,583,438)	(3,527,410)	(1,632,737)
Total other financing sources (uses)		2,316,200	(3,466,448)	(1,470,567)
Net change in fund balances		12,285,431	(1,595,923)	161,789
Fund balances - January 1		22,624,593	10,531,384	135,682
Prior Period Adjustment			 	
Fund balances - December 31	\$	34,910,024	\$ 8,935,461 \$	297,471

	Other	Total
Capital	Governmental	Governmental
 Projects	Funds	Funds
\$ 8,161,662	\$ 3,815,890	\$ 44,657,977
	8,859,629	58,722,451
		5,101,406
		10,141,413
139,238	14,409,898	74,619,901
,	, ,	1,154,509
		274,330
	133,671	18,471,476
17,426	4,830	355,449
17,720	4,040,915	7,394,816
	 4,040,913	 7,354,010
 8,318,326	31,264,833	 220,893,728
135,179	5,353,146	37,748,026
155,177	10,566,274	66,134,393
	10,300,274	16,772,311
	11 045 000	60,896,990
	11,045,990	
	1,233,141	2,479,030
	4,150,462	4,150,462
		287,069
2,975,000		2,975,000
5,581,880		5,581,880
 6,902,737	104,072	 18,861,177
 15,594,796	32,453,085	 215,886,338
 (7,276,470)	(1,188,252)	 5,007,390
		93,760
1,150,000	1,725,650	6,904,660
	 (86,109)	 (6,829,694)
 1,150,000	1,639,541	 168,726
(6,126,470)	451,289	5,176,116
21,065,065	3,281,174	57,637,898
(2,640,590)	3,201,174	(2,640,590)
\$ 12,298,005	\$ 3,732,463	\$ 60,173,424

El Paso County, Colorado Governmental Funds

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities

For the year ended December 31, 2009

Amounts reported for governmental activities in the statement of activities (page 26) are different because:

Net change in fund balances - total governmental funds (page 35)	\$	5,176,116
Governmental funds report capital outlays as expenditures. However, in the statement of activities,		
the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. The details of this difference are as follows:		
Capital outlay		18,861,177
Depreciation		(30,445,327)
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and		(30,443,327)
donations) is to increase net assets. The details of this difference are as follows:		
Donations of capital assets increase net assets in the statement of activities, but do not appear in		
the governmental funds because they are not financial resources.		18,674,374
Transfers and capital purchases from general government operating		10,071,371
In the statement of activities, only the gain on the sale of capital assets is reported. However, in		
the governmental funds, the proceeds from the sale increase financial resources. Thus, the char	19e	
in net assets differs from the change in fund balance by the cost of the capital assets sold.	-0-	(14,503)
The issuance of long-term debt (e.g., leases, certificates of participation) provides current financial		(- 1,5 00)
resources to governmental funds, while the repayment of the principal of long-term debt consumes		
the current financial resources of governmental funds. Neither transaction, however, has any		
effect on net assets. Also, governmental funds report the effect of issuance costs, premiums and		
discounts, and similar items when debt is first issued, whereas, these amounts are deferred and		
amortized in the statement of activities. The details of this difference are as follows:		
Debt issued or incurred:		
Principal repayments		5,950,000
Amortization and accrued interest of issuance costs		78,329
Payment of capital leases as a reduction of long term debt		571,874
Some expenses reported in the statement of activities do not require the use of current financial		
resources and, therefore, are not reported as expenditures in governmental funds. The detail of		
those expenses follow:		
Compensated absences		(637,320)
Internal service funds are used by management to charge the costs of the self insurance		
program to individual funds. The net revenue of certain activities of internal service		
funds is reported with governmental activities.		(6,464,439)
Elimination of due to/from interfund balances		657,649
Change in net assets - governmental activities (page 27)	\$	12,407,930

El Paso County, Colorado Proprietary Funds Statement of Net Assets December 31, 2009

	Business-type Activities- Enterprise		Governmental Activities- Internal Service Funds		
ASSETS	-	Funds		Fullus	
Current assets:					
Cash and investments	\$	1,110,200	\$	9,398,926	
Accounts receivable	Ħ	171,350	Ħ	21,827	
Intergovernmental receivable		26,980		3,923	
Due from other funds		,,		717,191	
Prepaid expenses				262,000	
Total current assets		1,308,530		10,403,867	
Noncurrent assets:					
Capital assets, net of accumulated depreciation		864,976		21,685	
Total assets		2,173,506		10,425,552	
LIABILITIES					
Current liabilities:					
Accounts payable		14,901		1,498,480	
Accrued liabilities		754		2,749,443	
Due to other funds		45,138		212,646	
Total current liabilities		60,793		4,460,569	
Noncurrent liabilities:		40.045			
Compensated absences		48,865		50.124.101	
Other postemployment benefits Total current liabilities		40.065		50,124,101	
1 Otal current habilities		48,865		50,124,101	
Total liabilities		109,658		54,584,670	
NET ASSETS					
Invested in capital assets		864,976		21,685	
Unrestricted		1,198,872		(44,180,803)	
Total net assets	\$	2,063,848	\$	(44,159,118)	
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds		147,854			
Total net assets - business-type activities (page 27)	\$	2,211,702			

El Paso County, Colorado Proprietary Funds Statement of Revenues, Expenses, and Changes in Fund Net Assets For the year ended December 31, 2009

	Business-type Activities- Enterprise Funds	Governmental Activities- Internal Service Funds			
Operating revenues Charges for services	\$ 730,278	\$ 14,014,871			
Operating expenses Insurance premiums Claim settlements Depreciation Administration and operations	29,179 905,175	832,126 18,938,245 13,588 6,990,900			
Total operating expenses	934,354	26,774,859			
Operating income (loss)	(204,076)	(12,759,988)			
Nonoperating revenues/expenses Taxes Investment Earnings Miscellaneous	3,481	6,077,575 217,974			
Total nonoperating revenues/expenses	3,481	6,295,549			
Income (loss) before transfers	(200,595)	(6,464,439)			
Transfers out	(74,966)				
Change in net assets	(275,561)	(6,464,439)			
Net assets - January 1 Net assets - December 31	2,339,409 \$ 2,063,848	(37,694,679) \$ (44,159,118)			
Change in net assets	(275,561)				
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds	120,104				
Total net assets - business-type activities (page 27)	\$ (155,457)				

El Paso County, Colorado Proprietary Funds Statement of Cash Flows For the year ended December 31, 2009

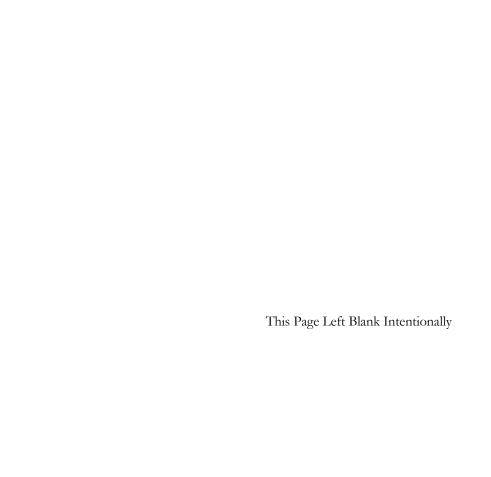
		usiness-type Activities- Enterprise Funds	(Governmental Activities- Internal Service Funds		Totals
CASH FLOWS FROM OPERATING ACTIVITIES	d ^a	771 007	C	(22(590)	ď	445 227
Receipts from customers Receipts from interfund services provided	\$	771,907	\$	(326,580) 15,830,702	Þ	445,327 15,830,702
Payments to suppliers		(390,478)		537,932		147,454
Payments to employees		(324,750)		(19,992,936)		(20,317,686)
Payments for interfund services used		(178,633)		211,555		32,922
Net cash provided by (used in) operating activities		(121,954)		(3,739,327)		(3,861,281)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES						
Taxes received				6,077,575		6,077,575
Transfers in		(74,966)				(74,966)
Net cash provided by (used in) noncapital financing activities		(74,966)		6,077,575		6,002,609
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES						
Capital expenditures		(7,950)				(7,950)
Net cash provided by (used in) capital and related financing activities		(7,950)				(7,950)
CASH FLOWS FROM INVESTING ACTIVITIES						
Interest received		3,481				3,481
Net cash provided by (used in) investing activities		3,481	_			3,481
Net increase (decrease) in cash and cash equivalents		(201,389)		2,338,248		2,136,859
Cash and cash equivalents - January 1	•	1,311,589	•	7,060,678	\$	8,372,267 10,509,126
Cash and cash equivalents - December 31	<u> </u>	1,110,200	<u> </u>	9,398,926	<u> </u>	10,509,120
Reconciliation of operating income (loss) to net cash						
provided by (used in) operating activities:	_					
Operating income (loss)	\$	(204,076)	\$	(12,759,988)	\$	(12,964,064)
Adjustments to reconcile operating income (loss) to						
net cash provided by (used in) operating activities				217.074		217.074
Miscellaneous revenue Depreciation expense		29,179		217,974 13,588		217,974 42,767
(Increase) decrease in assets		29,179		13,300		42,707
Accounts receivable		41,628		104,546		146,174
Intergovernmental receivables		(26,980)		(649,098)		(676,078)
Due from other funds		(=0,>00)		1,815,832		1,815,832
Increase (decrease) in liabilities				,,		,,
Accounts payable		(11,631)		(713,564)		(725,195)
Accrued liabilities		` ' '		8,019,828		8,019,828
Compensated absences		5,027		-		5,027
Due to other funds		44,899	_	211,555		256,454
Net cash provided by (used in) operating activities	\$	(121,954)	\$	(3,739,327)	\$	(3,861,281)

El Paso County, Colorado Fiduciary Funds Statement of Net Assets December 31, 2009

A0077/T/0		Pension Trust - El Paso County Retirement Plan		Private- Purpose Trust Funds		Agency Funds
ASSETS Cash and cash equivalents	\$	3,795,140	\$	39,468	\$	27,293,905
Investments Equities: Domestic stocks and equity mutual funds International stocks Fixed income: Fixed income mutual funds U.S. government and agency securities Corporate fixed income securities Real estate mutual fund	-	98,678,256 52,162,255 46,984,216 6,020,278 14,838,472 13,914,189	ü.		-	
Total investments		232,597,666				
Securities lending collateral		6,159,820				
Receivables Interest and dividends Securities sold Other Total receivables Capital assets - net		242,213 121,869 60,513 424,595 179,003				
Total assets		243,156,224		39,468		27,293,905
LIABILITIES Securities lending obligation Accounts payable and accrued liabilities Due to other governments Payable for securities purchased Escrow deposits help by trustee Funds due to bondholders Other Total liabilities		7,146,834 237,620 70,264 7,454,718				9,072,163 1,722,463 52,059 16,447,220 27,293,905
		. , , . = 0				
NET ASSETS Held in trust for pension benefits and other purposes	\$	235,701,506	\$	39,468	\$	

El Paso County, Colorado Fiduciary Funds Statement of Changes in Net Assets For the year ended December 31, 2009

	Pension Trust - El Paso County Retirement Plan	Private- Purpose Trust
ADDITIONS	Plan	Funds
Contributions:		
Employers	\$ 6,133,398	\$
Employees	6,588,930	Ψ
Employees		
Total contributions	12,722,328	
Charges for services		26,496
Other income	8,703_	
Investment earnings:		
Net appreciation in fair value of investments	28,775,810	
Interest and dividend income	4,537,889	
Securities and lending income	53,989	
Securities and lending unrealized gain	895,646	
Total investment earnings	34,263,334	
Less investment expenses	(1,128,385)	
Net investment income	33,134,949	
Total additions	45,865,980	26,496
DEDUCTIONS		
Outside agencies		70,691
Benefits	15,884,242	
Refunds	1,912,000	
Administrative expenses	515,528	
Total deductions	18,311,770	70,691
Change in net assets	27,554,210	(44,195)
Net assets - January 1	208,147,296	83,663
Net assets - December 31	\$ 235,701,506	\$ 39,468



Notes to Financial Statements



Note A – Summary of Significant Accounting Policies

1. Reporting entity

El Paso County, Colorado (County) is governed by an elected five-member commission. As required by accounting principles generally accepted in the United States of America (US GAAP), these financial statements present the County and its component units, entities for which the government is considered financially accountable. Blended component units, although legally separate entities, are, in substance, part of the government's operations and so data from these units is combined with data of the primary government. Each discretely presented component unit, on the other hand, is reported in a single column in the basic financial statements. Each blended and discretely presented component unit has a December 31 year-end.

El Paso County is not considered a component unit on any other financial reports.

Blended component units

El Paso County Sheriff Special Investigation Fund

This fund was established by the El Paso County Sheriff's Department, the Teller County Sheriff's Department, the Colorado Springs Police Department, and the District Attorney's Office for the Fourth Judicial District of Colorado to account for money received from public nuisance seizures and is legally separate from the County. The funds are used for special investigations of organized crime, white-collar crime, and other illegal activity. The fund is governed by the El Paso County Sheriff's Department, which is governed by the El Paso County Board of County Commissioners.

District Attorney Offices of the Fourth Judicial District

The District Attorney is the prosecutor for the 4th Judicial District of Colorado and is made up and governed by two counties, El Paso and Teller. El Paso is the larger of the two counties and its Board of County Commissioners appropriates approximately 90 percent of the funding for this department's expenditures and services are provided almost entirely to the primary government.

El Paso County Retirement Plan

This is a cost-sharing, multiple-employer defined benefit plan for all full-time employees of the County. The Commissioners appoint two of the five members of the governing board, two members are employees of participating employers elected by participants, and the fifth member is the County Treasurer. The County and the employees of the County contribute over 90 percent of the funds in the plan.

El Paso County Facilities Corporation

This is a nonprofit corporation under the laws of the State of Colorado that was organized to acquire real estate, property and improvements for lease to the County, and upon the prior approval of a majority of the membership of the Board of County Commissioners, to borrow money and to become indebted and to execute and deliver bonds, notes or debentures to evidence such indebtedness, for the purpose of acquiring such real or personal property, constructing or installing such improvements, and for such other purposes as may be necessary to accomplish the objectives of the Corporation. Members of the Board of County Commissioners are deemed members of the Corporation for the purpose of appointing and removing members of the Corporation's Board of Directors. The Facilities Corporation does not publish separate financial statements.

Discretely presented component units

El Paso County Department of Health and Environment

This is a quasi-municipal organization organized by authority of State Statutes and Resolution of the County Commissioners. According to State Statutes, the Commissioners appoint the governing board. Additionally, the County appropriates significant funds to the Department's operations. The El Paso County Department of Health and Environment administers public health services for El Paso County residents.

El Paso County Housing Authority

The El Paso County Housing Authority was established by the Commissioners in order to help promote availability of decent, safe, and sanitary dwelling accommodations in the County to low-income families. The Commissioners appoint the five-member governing board and can impose its will on the Authority through its ability to appoint, hire, reassign, or dismiss those persons responsible for the day-to-day operations of the Authority. The Authority administers El Paso County's low-income housing program.

Financial statements of the County's component units may be obtained from the County's Financial and Contract Services Division Department.

2. Government-wide and fund financial statements

The government-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all of the non-fiduciary activities of the primary government and its component units. For the most part, the effect of inter-fund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from certain legally separate *component units* for which the primary government is financially accountable. Indirect costs are not allocated in the government-wide statement of activities.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

3. Measurement focus, basis of accounting and financial statement presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements, with exception of the agency funds whose resources are not available for use by the County. Revenues are recorded when a liability is incurred regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period, or soon enough thereafter, to pay liabilities of the current period. The County considers all revenues available if they are collected within 60 days after year-end. Expenditures are recorded when the liability is incurred. However, debt service expenditures as well as expenditures related to compensated absences are recorded only when payment is due.

Property taxes, sales taxes, and interest are susceptible to accrual. Accruals are reported net of allowances for non-collectibles. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met.

The County reports the following major governmental funds:

The *General Fund* is the County's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The Road and Bridge Fund accounts for construction and maintenance of County roads and bridges and drainage financed by property taxes, highway users fees, and other revenues restricted to use on roads and bridges.

The *Human Services Fund* accounts for the federal and state public welfare programs administered by the County and financed by grants, intergovernmental reimbursements, and property taxes.

The Capital Projects Fund accounts for financial resources to be used for the acquisition or construction of major capital facilities other than those financed by proprietary funds.

Additionally, the County reports the following fund types:

<u>Special revenue funds</u> account for the proceeds of specific revenue sources other than for major capital projects that are legally restricted to expenditures for specified purposes. The County's non-major funds are:

The El Paso County Sheriff Special Investigation Fund was established to finance special investigations to combat certain types of criminal activity.

Retirement Contribution Fund is used to account for property tax revenues which are expended to provide the County contribution for the employee retirement plan.

The *Conservation Trust Fund* accounts for lottery revenue received from the State of Colorado, which is restricted to use for the development and maintenance of parks, trails, open space, and other recreational purposes. The fund also includes other revenues dedicated to such uses.

The Economic Development Fund was established to account for contributions made by local business and individuals to the State Zone fund.

The *Pikes Peak Workforce Center Fund* was established to account for the revenues and expenditures for the One Stop Job Center and Jobs Training Partnership Act programs.

The District Attorney Office of the Fourth Judicial District Fund is used to account for the activities of the District Attorney.

<u>Enterprise funds</u> account for activities for which a fee is charged to external users for goods or services. The County's non-major enterprise fund is:

The *Solid Waste Management Fund* was established by the Board of County Commissioners to collect tipping fees at privately owned landfills within the County. The funds will be appropriated to pay for operational service information and equipment needed for solid waste disposal sites within the County.

<u>Internal service funds</u> account for operations that provide services to other departments or agencies of the County, or to other governments, on a cost-reimbursement basis.

Because El Paso County is essentially self-insured, the *Self-Insurance Fund* was established to account for the accumulation and allocation of costs associated with insurance claims and administration costs.

<u>Fiduciary funds</u> are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the El Paso County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

The *Pension Trust Fund* is accounted for in essentially the same manner as the proprietary funds, using the same measurement focus and basis of accounting. The pension trust fund accounts for the assets of the El Paso County Retirement Plan.

<u>Private-Purpose Trust Funds</u> are used to account for resources collected from developers of new subdivisions to provide for the purchase and development of additional parks and for distribution to school districts.

The School's Trust Fund is used to account for resources from developers of new subdivisions and the distribution of these resources to local school districts.

<u>Agency funds</u> are used to account for assets held by the government as an agent for individuals, private organizations, other governments, and/or other funds.

Treasurer's Agency Fund accounts for the receipt and disbursement of all revenues received by the Treasurer for the County and all other taxing entities in the County, as well as the receipt, investment, and disbursement of all other revenues received by the County.

Public Trustee Agency Fund was established to account for expenditures for the Public Trustee's Office. The Public Trustee is appointed by the Governor of Colorado for a four-year term. This office administers foreclosures including issuance of Public Trustee deeds, cure of default and lien redemptions.

Rancho Colorado Agency Fund bonds were issued to finance infrastructure improvements such as roads, drainage facilities, and water/sanitation facilities.

Falcon Vista Acquisition Fund was established in 2008 and bonds were issued to finance acquisition, construction and installation of certain public improvements within the Falcon Vista Fund subdivision.

The Agency Funds are custodial in nature and do not present results of operations or have a measurement focus. These funds are used to account for assets the County holds for others in an agency capacity.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide and proprietary fund financial statements to the extent those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the *option* of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The County has elected not to follow subsequent private-sector guidance.

The effect of inter-fund activity has been eliminated from the government-wide financial statements. The inter-fund services provided and used are not eliminated in the process consolidation. The County's policy for allocating indirect expenses is based off of GASB 34 direction and is allocated based on usage by departments.

Amounts reported as *program revenues* include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish *operating* revenues and expenses from *non-operating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise funds and internal service funds are charges to customers for sales or services. Operating expenses for enterprise funds and internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. Revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, then unrestricted resources as they are needed.

4. Assets, liabilities, and net assets or equity

A. Deposits and investments

Deposits consist of cash equivalent accounts and interest-bearing bank accounts. The County's investments are authorized by Colorado Statutes that provide for the following:

- Bonds and other interest-bearing obligations of the United States government or that are guaranteed by the United States government.
- Bonds that are direct obligations of the State of Colorado, or any city, County, or school district therein.
- Notes and bonds issued pursuant to the "National Housing Act."
- Repurchase agreements.
- Local government investment pools.

Additionally, the El Paso County Retirement Plan's (a component unit) investments authorized by Colorado statutes also include the following:

- Corporate notes, bonds, and debentures.
- Railroad equipment trust certificates.
- Real property.
- Loans secured by first mortgages or deeds of trust on real property.
- Participating agreements with life insurance companies.
- Equity securities subject to certain limitations.

The pension trust cash and investments consist of cash and cash equivalent accounts, U.S. government securities, corporate bonds and debentures, common stocks, open-end equity mutual funds, international bonds, and securities lending collateral.

Investments are stated at fair value.

The Retirement Plan includes investments in foreign currencies, which means changes in the exchange rate could adversely affect the fair value of an investment.

For purposes of the statement of cash flows, the County considers all highly liquid investments with an original maturity of three months or less when purchased to be cash equivalents. Original maturity is the original maturity to the County.

Except for nominal petty cash funds, all of the cash and investments for the County funds are in the custody of the County Treasurer. Except when otherwise required by trust agreements, the operating cash of all funds is pooled into various bank accounts. Interest income is allocated to funds on the basis of each fund's participation in the pool. Cash in excess of operating requirements is invested in U.S. government securities, local government investment pools, and interest-bearing bank accounts.

B. Receivables and payables

Outstanding balances between funds are reported as "due to/from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

Property taxes are levied on November 20 and attach as an enforceable lien on property as of January 1 of the tax year. They are payable in two installments on February 28 and June 15, or in one installment due April 30 in the year following the tax year. The El Paso County Treasurer bills and collects property taxes for itself and the other taxing authorities within the County. Collections for other districts are accounted for in the County's agency funds.

C. Inventories and prepaid items

Inventories are valued at cost using the first-in, first-out method. Inventories of the general fund consist primarily of supplies held for consumption and are considered expenditures when used. Inventories of the Road and Bridge Fund consist of expendable parts and supplies held for consumption and are considered expenditures when used.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements.

D. Restricted assets

Certain proceeds from the County's capital expenditures fund certificates of participation, as well as certain resources set aside for their repayment, are restricted because they are maintained in separate bank accounts and their use is limited by applicable bond covenants. The construction fund accounts are used to report those proceeds of certificates of participation issuances that are restricted for use in construction. The total of those accounts as of December 31, 2009, was \$6,929,117. The certificate fund accounts are used to segregate resources accumulated for debt service payments over the next twelve months. The total of those accounts as of December 31, 2009, was \$4,334,923.

E. Fund equity

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not appropriable or are legally segregated for specific purposes. Designations of fund balance represent tentative management plans that are subject to change.

F. Capital assets

Capital assets, which include property, plant, and equipment and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the County as assets with an initial, individual cost of more than \$5,000. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. The standard depreciation method is used for all assets. Donated capital assets are recorded at their estimated fair value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Property, plant, and equipment of the primary government, as well as the component units, are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Building	40
Improvements other than buildings	25
Infrastructure	1-50
Vehicles	4-8
Furniture & fixtures	5
Equipment	8-15

G. Compensated absences

It is the County's policy to permit employees to accumulate a limited amount of earned but unused vacation and sick pay benefits, which will be paid to employees upon separation from County service. All compensated absences liabilities are accrued when incurred in the government-wide, proprietary, and fiduciary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

H. Long-term obligations

In the fund financial statements, governmental fund types recognize debt premiums and discounts, as well as issuance costs, during the current period. The face amount of the debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources, while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures. In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net assets. Certificate of participation premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the certificates of participation using the effective interest method. Certificates of participation are reported net of the applicable premium or discount. Issuance costs are reported as deferred charges and amortized over the term of the related debt.

I. Prior period adjustment

The restricted cash for 2008 included a category held by the bank trustee for Certificates of Participation called "Reserve Accounts". At the time, it was understood that this was actual cash belonging to El Paso County; however, it was discovered in 2009 that it was not and should not be accounted for in the financial statements.

Note B - Stewardship, Compliance, and Accountability

1. Budgetary Information

Budgets are adopted on a basis consistent with US GAAP for all government funds. Proprietary funds, Falcon Vista and Rancho Colorado, adopt budgets using the modified accrual basis of accounting, which is not US GAAP for those fund types. Annual appropriated budgets are adopted for all governmental funds, proprietary funds, and Falcon Vista and Rancho Colorado. All annual appropriations lapse at fiscal year end.

Appropriations in governmental funds are encumbered upon issuance of purchase orders, contracts, or other forms of legal commitments. While appropriations lapse as of the end of the fiscal year, the succeeding year's budget ordinance specifically provides for the re-appropriation of year-end encumbrances. Encumbrances outstanding as of December 31, 2009, are reported as reservations of fund balances and do not constitute expenditures or liabilities because the commitments will be honored during the subsequent year.

The County's managers may make transfers of appropriations within a fund. Transfers of appropriations between funds require the approval of the Board of County Commissioners. The legal level of budgetary control is the fund level.

The County follows these procedures in establishing the budgetary data reflected in the financial statements:

- A. Budgets are required by state law for all funds except fiduciary fund types and the El Paso County Sheriff Special Investigation Fund, which is a special revenue fund. In September, the Budget Division of the County's Financial and Contract Services Division Department submits to the County Commissioners a proposed operating budget for the fiscal year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them.
- B. Public hearings are conducted by the County to obtain taxpayer comments.
- C. Prior to December 31, the budget is legally enacted through passage of an appropriation resolution.
- D. Any revisions that alter the total expenditures of any fund must be approved by the County Commissioners by passage of a resolution.
- E. The El Paso County Sheriff Special Investigation Fund does not and is not required by state law to adopt an annual budget.

- F. The Road and Bridge Fund budgets expenditures using the natural classifications. Therefore, a difference arises between the fund financial statements reflecting expenditures under US GAAP, under which salary expenditures may be part of capital outlay expenditures, and the budget to actual schedules reflecting expenditures in their natural classifications.
- G. No fund had excesses of expenditures over appropriations for the year ended December 31, 2009.

2. Management use of estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

Note C - Detailed Notes on All Funds

1. Deposits and investments

Deposits

The Colorado Public Deposit Protection Act (PDPA) requires that all units of local government deposit cash in eligible public depositories which are determined by state regulators. All banks used by the County for depository and investments are on the approved list. Deposit amounts in excess of Federal insurance levels must be collateralized. The County's collateralized funds total \$21,044,556 which includes the money market funds.

PDPA allows institutions to create a single collateral pool for all public funds which is maintained by another institution or held in trust for all uninsured public deposits. The market value of the collateral must be at least equal to 102% of uninsured deposits. The County invests its collateral pool with the Colorado Government Liquid Asset Trust (ColoTrust), a local government investment pool established primarily for local government entities pursuant to Part 7 of Article of Title 24 of the Colorado Revised Statutes. Financial statements for ColoTrust may be obtained at www.colotrust.com. The states Securities Commissioner administers and enforces all State statutes governing the trust. The trust operates similarly to a money market fund, and each share is equal in value to \$100.

The County's investments are subject to interest rate, credit risk, and concentration of credit risk. Management places all funds in high quality financial institutions to minimize the credit risk. As a means of limiting its exposure, the County's investment policy allows for investments in money market funds and certificates of deposits issued by banks located in Colorado under applicable Colorado Statutes and those authorized under the provisions of CRS, Section 24-75-601.1(k). State investment pools authorized under CRS, Section 24-75-701, direct obligations of the U.S. Government, Federal Instrumentality Security and prime commercial paper are also authorized. In order to limit its exposure to fair value losses arising from higher interest rates, the County's investment policy limits the investment maturities to five years, unless, specifically approved in advance by the Board of County Commissioners. The County's deposit and investment policy is written in compliance with revised Colorado Statutes.

As of December 31, 2009, investments within the ColoTrust investment pool have an AAA rating. The remaining deposits are covered by one of the following:

- 1. Insured or registered, or securities held by the County or its agent in the County's name.
- 2. Uninsured and unregistered, with the securities held by the counterparty or by its trust department but not in the County's name.
- 3. PDPA collateral.

All money market funds for the primary government are held by US Bank and are "on balance sheet" accounts.

As of December 31, 2009, the County had the following investments:

Primary Government (Including Fiducia	Investment Maturities				
·	•	Up to	121 Days	Credit	
Investment Type	Fair Value	<u>120 days</u>	to 5 years	Rating	
U.S. Treasuries	\$ 1,001,520		\$ 1,001,520	US Govt Guar	
Instrumentality:					
Federal National Mortgage					
Association (FNMA)	\$ 1,002,810		\$ 1,002,810	AAA	
Federal Home Credit Bank (FFCB)	\$ 1,009,060	\$ 1,009,060		AAA	
Federal Home Loan Bank (FHLB)	\$ 1,000,000	\$ 1,000,000		Aaa/P-1	
ColoTrust	\$30,714,952	\$ 30,714,952		AAA	
Total Investments controlled by the County Percent of Total	\$ 34,728,342	\$ 32,724,012 94%	\$ 2,004,330 6%		
Reconciliation to Total Deposits and In Add:	vestments	Ratings Moody's	S&P	Fitch	
Cash and deposits	\$19,376,086	P-1	A-1+	F1+	
Money Market funds	\$ 9,254,740	P-1	A-1+	F1+	
Total Deposits and Investments	\$ 63,359,168				

Component Units - El Paso County Department of Health and El Paso County Housing Authority

]	Fair Value	Credit Rating	Maturity Date	<u>Callable</u>
ColoTrust	\$	2,396,852	A-1	02/2010	No
U. S. Treasuries	\$	479,977	US Gov't Guar		No
Instrumentality:					
Government National Mortgage					
Association (GNMA)	\$	116,879	AAA	2011-30	Yes
	\$	2,993,708			
Cash and deposits	\$	761,413			
Repurchase agreement	\$	1,194,294	_		
	\$	4,949,415	•		

Funds held on behalf of the Department of Health and Environment total \$1,854,236. Cash reflected in their financial statements reflects adjustments of (\$128) not currently included in the Treasurer's cash.

Funds held by Treasurer:		
Treasurer's agency	\$ 24,568,929	
Government Wide Financial Statement	40,542,946	*
Fiduciary & LID funds	91,526	
	\$ 65,203,401	_
Cash reflected in financials held by other institutions:		
Housing Authority	\$ 3,095,228	
Special Investigation	910,105	
Retirement Plan	3,795,140	
Restricted cash held by other banks	11,276,637	
Public Trustee	2,672,917	
	\$ 21,750,027	_
Total cash reflected in financials	\$ 86,953,428	_

^{*} Cash reflected for the Special Investigation fund is not held by the Treasurer.

Blended Component Unit – Cash and Investments

The Retirement Plan (Plan) has bank balances of \$1,028,555 and \$649,319 on deposit with banking institutions at December 31, 2009 and 2008, respectively. Of the bank balances, \$250,000 is insured by the Federal Deposit Insurance Corporation at December 31, 2009 and 2008. In addition, \$2,766,585 and \$3,529,313 was held by the various money managers in banking institutions at December 31, 2009 and 2008, respectively. The uninsured bank balances and money manager balances are collateralized with securities held by the banking institutions but not in the Plan's name.

Investments held by Retirement Plan (Fiduciary Fund): Domestic stocks and equity mutual funds International stocks and equity mutual funds	F2 \$ \$	nir Value 98,678,256 52,162,255	Credit Rating
Fixed Income Investments:			
Fixed income funds	\$	46,984,216	AA
U.S. Government Agency securities	\$	3,431,875	AAA
U.S. Treasury securities	\$	2,588,403	AAA
Mortgage-backed securities	\$	581,230	AAA
Mortgage-backed securities	\$	95,204	AA-
Mortgage-backed securities	\$ \$ \$	110,485	A+
Mortgage-backed securities		154,620	Α
Mortgage-backed securities	\$ \$ \$	228,196	A-
Mortgage-backed securities	\$	442,342	BBB+
Mortgage-backed securities	\$	35,056	BBB
Mortgage-backed securities	\$	1,035,622	Unrated
Corporate securities	\$	23,396	AAA
Corporate securities	\$ \$	164,711	AA+
Corporate securities	\$	312,079	AA-
Corporate securities	\$ \$ \$	120,631	AA
Corporate securities	\$	2,070,434	Α
Corporate securities	\$	1,591,860	A-
Corporate securities	\$	2,430,289	BBB+
Corporate securities	\$	1,912,365	BBB
Corporate securities	\$	1,283,725	BBB-
Corporate securities	\$	137,689	BB+
Corporate securities	\$ \$	1,358,543	BB
Corporate securities	\$	207,750	B+
Corporate securities	\$	275,013	В-
Corporate securities	\$ \$	239,172	Unrated
Other fixed income securities	\$	28,060	A
Real estate funds	\$	13,914,189	
Total Investments held by Retirement Plan	\$2	232,597,666	

Blended Component Unit - Retirement Plan Foreign Currency Risk

Foreign currency risk is the risk that changes in exchange rates will adversely affect the fair value of an investment. The Plan's investments were distributed among the following currencies as of December 31, 2009:

	Co	Corporate Fixed					Total		
		Income	Other				Fair Value		
United States dollar	\$	14,322,713		\$	217,759,194		\$	232,081,907	
Canadian dollar		280,822						280,822	
Mexican peso		195,672						195,672	
Iceland krona		39,265						39,265	
Total investments	\$	14,838,472		\$	217,759,194		\$	232,597,666	

Domestic managers are not allowed to invest in foreign denominated securities. International managers have the ability to hedge their currency risk if they deem appropriate. And, the manager's total foreign securities and securities with a rating of BB or B may not exceed 20% of the portfolio.

Blended Component Unit - Retirement Securities Lending

The Board policies permit the Plan to lend its securities to broker-dealers and other entities with a simultaneous agreement to return the collateral for the same securities in the future. The Plan's custodian, Wells Fargo Bank (the Bank), lends securities for collateral in the form of cash, securities and letters of credit. The Plan does not have the ability to pledge or sell collateral securities.

The relationship between the maturities of the investment pool and the Plan's loans is affected by the maturities of the securities loans made by other entities, which the Plan cannot determine. The weighted average maturities to reset and to final of the securities lending collateral received as of December 31, 2009 are 15 and 118 days, respectively.

The Bank may negotiate loans directly or through a finder for a minimum of one day but with no fixed maximum term, retaining the power to terminate the loan at any time unless otherwise agreed to by the Plan. The Plan reserves the right to pre-approve new borrowers.

The Bank's responsibilities include performing appropriate borrower and collateral investment credit analyses, demanding adequate types and levels of collateral, and complying with applicable Department of Labor and Federal Financial Institutions Examination Council regulations concerning securities lending. As of December 31, 2009, the Plan had no credit risk exposure to borrowers because the amounts the Plan owes the borrowers exceed the amounts the borrowers owe the Plan. The Plan had no losses on securities lending transactions resulting from the default of a borrower or the lending agent.

All securities loans can be terminated on demand by either the Plan or the borrower. The Plan is entitled to all cash dividends, stock dividends, stock splits, rights of distribution, conversion privileges, tender and exchange offers, and similar corporate actions with respect to any loaned securities as if the securities had not been loaned. However, during any period when securities are loaned, the Plan waives its right to vote such securities.

Each loan is required to be collateralized in the amount of 102% of the market value of the loaned security and accrued interest. Collateral is marked to market daily. The Plan assumes all risk of loss arising out of collateral investment losses and any resulting collateral deficiencies. As a result of the volatile credit markets during 2008, the fair value of the collateral pool declined to a level lower than the amount of lent securities. As of December 31, 2009, the fair value of the collateral pool remained below the value of the lent securities.

As of December 31, 2009, the fair value of lent securities was \$7,146,834. The fair value of associated cash collateral was \$6,159,820. The Plan's income, net of expenses from securities lending, was \$53,989.

2. Property taxes

The County is permitted to levy taxes on the assessed valuation for general governmental services and for the payment of principal and interest on long-term debt. The combined tax rate to finance general governmental services for the year ended December 31, 2009, was 7.531 mills. The County's assessed valuation for 2009 was \$6,825,492,150. Therefore, the County could have collected \$51,402,794 for 2009 taxes. Instead, the Board of County Commissioners eliminated the County's entire portion of business personal property tax. The property taxes collectible in 2010 total \$46,488,639 net of tax credits and refunds.

3. Capital assets

Capital asset activity for the year ended December 31, 2009, was as follows:

	,
Governmental activities: Capital assets, not being depreciated: Land \$ 14,017,217 \$ \$ 14,017	09
Capital assets, not being depreciated: Land \$ 14,017,217 \$ \$ 14,017	
Land \$ 14,017,217 \$ \$ 14,01	
Construction in progress 26,128,469 13,402,543 (809,426) 38,72	17,217
	21,586
Total capital assets, not being	_
depreciated 40,145,686 13,402,543 (809,426) 52,73	38,803
Capital assets, being depreciated:	
	36,518
	39,600
	25,991
, 11	18,320
	20,429
2 1,5 12,100 (12,100) 0 1,00 (12,100) 0 1,00 (12,100)	
Less accumulated depreciation for:	
Buildings (40,047,178) (4,085,572) (44,13	32,750)
Improvements other than buildings (2,777,333) (928,438) (3,70	05,771)
Machinery and equipment (42,611,433) (4,804,711) 718,109 (46,69	98,035)
Infrastructure (87,110,576) (20,643,752) (107,75	54,328)
Total accumulated depreciation (172,546,520) (30,462,473) 718,109 (202,29)	90,884)
Total assitul assata haira	
Total capital assets, being	20 545
depreciated, net 494,760,530 (5,520,040) (10,945) 489,22	29,545
Governmental activities capital	
assets, net \$534,906,216 \$ 7,882,503 \$ (820,371) \$541,90	58,348

\$67,948 of capital assets and \$46,263 of accumulated depreciation for Self-Insurance, an internal service fund, is included in this note.

		Balance					Balance
	J	anuary 1, 2009	I	ncreases	Decreases	De	cember 31, 2009
Business-type activities:							
Capital assets, being depreciated:							
Buildings		979,968					979,968
Improvements other than buildings		83,365					83,365
Machinery and equipment		9,476		7,950			17,426
Total capital assets, being depreciated		1,072,809		7,950			1,080,759
Less accumulated depreciation for:							
Buildings		(165,438)		(24,499)			(189,937)
Improvements other than buildings		(15,006)		(3,335)			(18,341)
Machinery and equipment		(6,160)		(1,345)			(7,505)
Total accumulated depreciation		(186,604)		(29,179)			(215,783)
Total capital assets, being							
depreciated, net		886,205		(21,229)			864,976
Business-type activities capital							
assets, net	\$	886,205	\$	(21,229)	\$	\$	864,976

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental activities:	
General government	\$ 3,168,198
Public safety	3,898,728
Public works	22,819,296
Health and welfare	304,961
Culture and recreation	257,702
Capital assets held by the government's internal service	
funds are charged to the various functions based on	
their usage of the assets	13,588
Total depreciation expense - governmental activities:	\$ 30,462,473
Business-type activities:	
Waste management	29,179
Total depreciation expense - business-type activities:	\$ 29,179

4. Inter-fund receivables, payables, and transfers

The composition of inter-fund balances as of December 31, 2009, is as follows:

Due to/from other funds: Receivable fund	Payable fund	Amount
General	Road and bridge	\$ 108,996
	Social services	516,969
	Non-major governmental funds	1,327,371
	Non-major internal service funds	212,646
	Non-major enterprise funds	 45,138
		 2,211,119
Road and bridge	General	78,393
_	Social services	6,952
	Non-major governmental funds	512
		 85,857
Department of Social Services	General	28,685
		28,685
Capital Projects Fund	Social Services	11,603
- ,		 11,603
Non-major governmental funds	General	40,157
, 8	Social services	322
	Non-major governmental funds	10,807
	, 0	51,286
Non-major internal service	General	5,151
,	Road and bridge	1,250
	Social services	661,185
	Non-major governmental funds	49,605
		 717,191
Total		\$ 3,105,741

Inter-fund balances resulted from the time lag between the dates that (1) inter-fund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

Inter-fund transfers (excluding transfers of capital assets between governmental activities and business-type activities):

	Transfers out:					
		Road and	Social	Non-major	Non-Major	
	General	Bridge	Services	governmental	enterprise	
	fund	fund	fund	funds	funds	Total
Transfers in:						
General fund		\$3,000,000	\$ 810,854		\$ 55,986	\$ 3,866,840
Social Services fund	162,170					162,170
Capital	1,150,000					1,150,000
Non-major:						
Governmental funds	271,268	527,410	821,883	86,109	18,980	1,725,650
Total	\$ 1,583,438	\$3,527,410	\$1,632,737	\$ 86,109	\$ 74,966	\$ 6,904,660

Transfers are used to move revenues from the fund that statute or budget requires collecting them, to the fund that statute or budget requires to expend them, and to use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

5. Long-term debt

A. Changes in long-term liabilities

The following is a summary of changes in long-term liabilities of the County for the year ended December 31, 2009.

	Beginning balance 01/01/2009	Additions	Reductions	Ending balance 12/31/2009	Due within one year
Governmental activities:					
Certificates of					
participation	\$124,855,000	\$	\$ (5,950,000)	\$ 118,905,000	\$ 4,250,000
Plus issuance premium	1,610,215		(206,112)	1,404,103	103,056
Total certificates of					
participation	126,465,215		(6,156,112)	120,309,103	4,353,056
0 11	4.440.004		(554.05.0)	505045	505.005
Capital leases	1,168,921		(571,874)	597,047	597,037
OPEB	42,828,752	24,407,586	(17,112,237)	50,124,101	
Compensated absences	13,997,362	1,195,727	(558,407)	14,634,682	1,445,259
Governmental activities	3				
long-term liabilities	\$184,460,250	\$ 25,603,313	\$ (24,398,630)	\$185,664,933	\$ 6,395,352
Business-type activities:					
Compensated absences	\$ 44,607	\$ 7,275	\$ (2,263)	\$ 49,619	\$ 754

For governmental activities, compensated absences are generally liquidated by the general fund.

B. Certificates of participation

During 1999, the County, through the El Paso County Facilities Corporation, issued \$10,460,000 in Certificates of Participation, Series 1999, which were dated October 15, 1999. The 1999 certificates carry interest rates ranging from 3.90% to 5.25% and mature December 1, 2000, through December 1, 2009.

During 2002, the County, through the El Paso County Facilities Corporation, issued \$40,110,000 in Certificates of Participation, Series 2002B, which were dated December 1, 2002. The 2002B certificates carry interest rates ranging from 2.20% to 5.375% and mature December 1, 2005, through December 1, 2027.

During 2004, the County, through the El Paso County Facilities Corporation, issued \$6,970,000 in Certificates of Participation, Series 2004, which were dated June 15, 2004. The 2004 certificates carry interest rates ranging from 3.00% to 4.60% and mature December 1, 2004, through December 1, 2018.

During 2007, the County, through the El Paso County Facilities Corporation, issued \$77,850,000 in Certificates of Participation, Series 2007A, which were dated March 15, 2007. The 2007A certificates carry interest rates ranging from 4.00% to 5.50% and mature December 1, 2007, through December 1, 2029.

During 2008, the County, through the El Paso County Facilities Corporation, issued \$2,500,000 in Certificates of Participation, Series 2008, which were dated December 15, 2008. The 2008 certificates carry interest rates ranging from 4.00% to 6.50% and mature December 1, 2010 through December 1, 2029.

C. Capital lease obligations

The County entered into a lease agreement as lessee for financing motor graders. The lease agreement qualifies as a capital lease for accounting purposes and, therefore, has been recorded at the present value of future minimum lease payment as of the inception date. The assets acquired through capital lease are as follows:

	G	Governmental	
Asset:		activities	
Machinery and equipment	\$	2,340,000	
Less: Accumulated depreciation		(585,000)	
Total	\$	1,755,000	

Amortization charges on the assets recorded under capital leases are included with depreciation expense.

The future minimum lease obligations and the net present value of these minimum lease payments as of December 31, 2009, are as follows:

Year ending		
December 31,	Amount	
2010	\$	623,307
2011		11
Total minimum lease payments		623,318
Less: Amount representing interest		26,271
Present value of minimum lease payments	\$	597,047

D. Summary of debt service requirements

The following schedule reflects debt service requirements to maturity for certificates of participation as of December 31, 2009:

		Government activities Certificates				
Year ending	of participation					
December 31,		Principal		Interest		
2010	\$	4,250,000	\$	5,480,569		
2011		4,410,000		5,294,319		
2012		4,590,000		5,118,638		
2013		4,775,000		4,922,625		
2014		4,990,000		4,712,925		
2015-2019		28,320,000		19,655,544		
2020-2024		32,615,000		12,685,444		
2025-2029		34,955,000		4,450,225		
	\$	118,905,000	\$	62,320,289		

E. Operating Leases

El Paso County has entered into a number of operating leases which contain cancellation provisions and are subject to annual appropriations. For the reporting period, rent payments approximated \$1,713,984 for all types of leases. These expenditures were made primarily from the General, Pikes Peak Workforce Center, and Self Insurance Funds.

F. Conduit debt obligations

From time to time, the County has issued the following types of conduit debt: mortgage bonds and mortgage revenue refunding bonds to assist low- to middle-income residents in purchasing single family residences; exempt facility bonds for residential rental projects to be occupied by low- to middle-income residents and owned by private-sector entities; industrial revenue bonds to provide financial assistance to private-sector entities to promote industry and develop trade or other economic activity; and qualified 501(c)(3) bonds to provide financial assistance to non-profits for the acquisition and construction of eligible facilities. The various bonds are secured by investments under Indentures of Trust, loans that finance the projects, property, loan guarantees, and letters of credit. The various bonds are payable solely from certain revenues and receipts pledged under the Indentures of Trust, payments received on underlying mortgage loans, and payments received pursuant to loan agreements. These bonds do not constitute the debt or indebtedness of the County, nor is the County obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. As of December 31, 2009, the bonds had an estimated aggregate principal amount payable of \$203,354,050.

On January 12, 2010, El Paso County adopted a resolution authorizing the issuance of up to \$60,000,000 of Revenue Refunding Bonds (The Colorado College Project) and on February 18, 2010, bonds were issued in the amount of \$46,775,000. These qualified 501(c)(3) bonds do not constitute the debt or indebtedness of the County, nor is the County obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements.

G. Pollution remediation

The County is currently in the process of an asbestos abatement (removal and disposal) project of friable and non-friable asbestos-containing materials in accordance with applicable Federal, State and local requirements of the original south tower of the Terry R. Harris Judicial Complex. This project is a direct result of a mandate by the State of Colorado to house additional courtrooms.

The asbestos abatement removal projected was designed in 2007 and started in June 2008. Total costs by year are shown below.

2007	\$ 384,094
2008	3,571,768
2009	 5,256,718
Total	\$ 9,212,580

The abatement completion date is estimated to be between May and December 2010 with a total project cost of \$12,402,493. The total cost is based off the contractor's estimates. There is the potential for the total project costs to go up due to cost of goods used in construction, etc. The County does not anticipate any potential recoveries to offset any of the costs.

Note D - Other Information

1. Risk management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; health claims of employees; and natural disasters. The County established the Self-Insurance Fund (internal service fund) to account for and finance its uninsured risks of loss. Under this program, the fund provides coverage for up to a maximum of \$350,000, \$250,000, and \$200,000 for each worker's compensation claim, for each general liability claim, and for each health claim, respectively. The limit of coverage on the general liability claims is \$3,000,000. The County purchases commercial insurance for claims in excess of coverage provided by the funds and for all other risks of loss. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years.

All funds of the County participate in the program and make payments to the funds based on estimates of the amounts needed to pay prior- and current-year claims. Claims liabilities of \$2,749,443 that are reported in the Self-Insurance Fund at December 31, 2009, are based on the requirements of Governmental Accounting Standards Board Statement No. 10, Accounting and Financial Reporting for Risk Financing and Related Insurance Issues, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable a liability has been incurred at the date of the financial statements, and the amount of the loss can be reasonably estimated. The liabilities are actuarially determined and are carried at the present value of the unpaid claims using a discount rate of 3.0 percent.

Changes in the claims liability amounts in 2009 and 2008 were:

	Balance	Claims and			Balance		
	January 1,	Changes in Claim		December 31,			
	2009		Estimates	es Payments		2009	
Self-Insurance Fund	\$ 2,024,965	\$	10,136,038	\$	9,411,560	\$	2,749,443
	Balance	Claims and					Balance
	January 1,		Changes in	Claim		December 31,	
	 2008		Estimates		Payments		2008
Self-Insurance Fund	\$ 3,263,518	\$	13,138,120	\$	14,376,673	\$	2,024,965

2. Deficit fund balance

Self Insurance fund had an accumulated deficit in net assets of \$44,159,118 as of December 31, 2009. This internal service fund deficit pertains to incurred but not reported claims.

3. Contingencies

A. <u>Litigation</u>

There are several lawsuits pending in which the County is involved. It is the opinion of management that the potential outcome of such matters would not have a significant effect on the financial position of the County if disposed of unfavorably.

B. Grants

The County has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies. Such audits could lead to request for reimbursements to grantor agencies for expenditures disallowed under the terms of the grant. Based upon prior experience, the County management believes such disallowances, if any, will be immaterial.

C. TABOR

In November 1992, the people of the State of Colorado passed an amendment to the State's Constitution (Article X, Section 20) known as the Taxpayer's Bill of Rights (TABOR), which was effective December 31, 1992. TABOR's intended purpose was to reasonably restrain most the growth of government by imposing spending and revenue limits on the state and any local government, excluding enterprises. Provisions of TABOR require, among other things, that:

• Each district shall reserve for use in declared emergencies 3% or more of its fiscal year spending (as defined by TABOR) excluding bonded debt service.

- If revenue from sources not excluded from fiscal year spending exceeds the limits prescribed by TABOR in dollars for that fiscal year, the excess shall be refunded in the next fiscal year unless voters approve a revenue change as an offset.
- Revenue collected, kept, or spent illegally since four full fiscal years before an individual or class action enforcement suit is filed shall be refunded with 10% annual simple interest from the initial conduct.
- With minor exceptions, advance voter approval is required for any new tax, tax rate increase, mill levy above
 that for the prior year or creation of any multiple fiscal years direct or indirect district debt or other financial
 obligation without certain cash reserve amounts.

The County believes it complies with the provisions of TABOR. However, many of its provisions will most likely be interpreted by the judicial system and those interpretations could differ from those of the County. Based upon the County's interpretation of TABOR, for 2009 the County's TABOR calculations indicate it did not exceed the fiscal year spending limit. Accordingly, no refund or other similar measures are required.

4. Deferred compensation plans

The Internal Revenue Code prior to August 20, 1996, required that all amounts of compensation deferred under the plan, all property rights purchased with those amounts, and all income attributable to those amounts, property, or rights be (until paid or made available for the employee or other beneficiary) solely the property and rights of the County (without being restricted to the provisions of benefits under the plan), subject only to the claims of the County's general creditors. Plan assets and income held by the plan on or after August 20, 1996, must be held in trust for the exclusive benefit of participants and their beneficiaries, thereby removing the assets and income from being considered property of the County subject to the claims of the County's general creditors. As of December 31, 2009, the funds held for employees were approximately \$21.5 million.

5. El Paso County Retirement Plan

A. Plan description

All permanent, full-time employees of El Paso County are eligible to participate in the El Paso County Retirement Plan (the Plan), a cost-sharing multiple-employer defined benefit plan. The Plan has five participating employers. The Plan provides benefits to members at retirement or disability, or to their beneficiaries in the event of death. The El Paso County Board of Retirement is the administrator and has the authority to establish and amend benefit provisions of the Plan. The Plan issues a publicly available financial report that includes financial statements and required supplementary information, including the required six-year trend information, for the Plan. That report may be obtained by writing to the El Paso County Retirement Plan, 105 East Vermijo Ave.; Suite 200, Colorado Springs, Colorado 80903, or by calling (719) 520-7490.

B. Summary of significant accounting policies

Basis of accounting

The financial statements of the Plan are prepared using the accrual basis of accounting. Plan member contributions are recognized in the period in which employee services are performed. The employers' contributions are recognized when due and a formal commitment to provide the contributions has been made. Benefits and refunds are recognized when due and payable in accordance with the terms of the Plan.

Method used to value investments

Marketable securities are stated at fair value. Securities traded on a national securities exchange are valued at the last reported sales price on the last business day of the Plan year; investments traded in the over-the-counter market and listed securities for which no sale was reported on that date are valued at the average of the last reported bid and ask price.

C. Funding policy

The County and covered employees are each required by County Resolution to contribute 6 percent of the employees' salary to the Plan. The current County contribution rate is 6 percent of annual covered payroll. The contribution requirements of Plan members and the County are established and may be amended by the El Paso County Board of Retirement. The County's contributions to the Plan for the years ended December 31, 2009, 2008, and 2007, were \$5,740,536, \$5,946,759, and \$5,904,704, respectively, equal to the required 6.0% match each year.

6. Postretirement benefits

A. Postretirement health care benefits

The County provides postretirement health care benefits, in accordance with Board of County Commissioners policy, to all full-time employees that are eligible for retirement, either by early retirement, Rule of 75 (a combination of years of service and age), or who have reached the retirement age of 62. Of those eligible, 365 retirees currently receive postretirement health care benefits. The County's contributions are financed on a pay-asyou-go basis and both the County and retirees contribute towards the amount paid for health care benefit premiums based on years of service. Expenditures for postretirement health care benefits are recognized as retirees report claims and include a provision for estimated claims incurred but not yet reported to the County. During the year ended December 31, 2009, expenditures of \$1,097,510 were recognized for postretirement health care premiums.

B. Other postemployment benefit (OPEB)

Plan Description

The County contributes to and administers a cost-sharing multiple-employer defined benefit postemployment healthcare plan referred to as the Medical Benefits Trust Fund (MBTF) to provide medical benefits to eligible retired County employees and their beneficiaries. Authority was established by approval of a resolution adopted by the Board of County Commissioners (BoCC) to create the MBTF fund on December 15, 2004. The BoCC has the authority to amend the contributions and terms of the MBTF at will. The Financial activity is included in the Self Insurance Fund financial statements reflected in these financial statements.

Funding Policy

The contribution requirements for plan members and their employers are established annually by the Employee Benefits Committee. The required contributions are based on pay-as-you-go financing requirements. For fiscal year 2009, the County contributed \$13,142,251 to the plan for current premiums, which accounted for 77% of total revenues recorded for medical benefits. Plan members contributed \$3,969,985 for medical benefits through their required contributions, which accounted for 23% of revenues.

The retiree Pre-Medicare monthly premium rates before subsidies range from \$376.12 for a retiree only to \$1,074.01 for a retiree and family. The County subsidy rates for this same category range from \$201.38 to \$376.12 for retirees with at least 8 years of service to 20+ years of service. The Medicare Secondary Plan for the retiree ranges from \$217.74 for employees with 1-7 years service down to \$0 with 20+ years of service. The County subsidy for the retiree ranges from \$119.76 for at least 8 years of service to the full \$217.74 for 20+ years of service.

El Paso County, Colorado Notes to Financial Statements December 31, 2009

Annual OPEB cost and net OPEB obligation

The County's annual other postemployment benefit (OPEB) cost (expense) is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45 implemented proactively. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover the normal annual costs and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The following table shows the components of the state's annual OPEB cost for the year, and the amount actually contributed to the plan, and changes in the County's net OPEB obligation to MBTF:

2009 OPEB	
Annual Required Contribution (ARC)	\$23,468,833
Interest on Net OPEB Obligation	938,753
Adjustment to ARC	
Annual OPEB Cost	\$24,407,586
Contributions Made	(17,112,237)
Increase in Net OPEB Obligation	7,295,349
NET OPEB - Beginning of Year	42,828,752
NET OPEB - End of Year	\$50,124,101

The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for 2009 and the preceding two years were as follows:

	Percentage of Annual OPEB		
Annual OPEB Cost	Cost Contributed	Net	OPEB Obligation
\$ 25,358,955	64%	\$	35,383,383
	100/		

 12/31/2007
 \$
 25,358,955
 64%
 \$
 35,383,383

 12/31/2008
 24,407,586
 69%
 42,828,752

 12/31/2009
 24,407,586
 70%
 50,124,101

7. Jointly governed organizations

Fiscal Year End

Pikes Peak Regional Building Department (PPRBD) – The County, in conjunction with the City of Colorado Springs, City of Fountain, City of Manitou Springs, Town of Green Mountain Falls, Town of Monument, and Town of Palmer Lake has created the Pikes Peak Regional Building Department. The PPRBD's board is composed of three members, one appointed by the County, one appointed by the City of Colorado Springs, and one appointed by the other cities and towns together. During 2003, certificates of participation through the County of \$17,245,000 were issued to finance a building project for PPRBD. PPRBD has entered into a lease agreement with the County to make lease payments that will pay the debt service on the certificates of participation. The County is not obligated for repayment of the certificates of participation beyond the resources provided by the lease agreement with PPRBD.

The Board of County Commissioners and the City of Colorado Springs have entered into a joint venture through an Intergovernmental Agreement (IGA) to form a separate legal entity, the El Paso County Emergency Services Agency (ESA). This joint venture, as governed by a five-member board appointed by the City and County, provides ambulance service, emergency medical, and rescue management services for their shared boundaries, while sharing in the costs and avoiding duplication of services. The ESA in which the County participates is not considered a component unit and is, therefore, not included in the County's reporting entity. The County does not invest in the ESA and it is intended that the ESA administer its fees in order to fully recover all expenses. Since the County has only a residual equity interest, the equity method is not considered appropriate for this joint venture.

El Paso County, Colorado Notes to Financial Statements December 31, 2009

8. Pikes Peak Rural Transportation Authority (PPRTA)

In November 2004, the voters of El Paso County approved a one percent sales tax to address a backlog of road, bridge, and transportation needs within the unincorporated areas of El Paso County and within the city limits of Colorado Springs, Manitou Springs, and the town limits of Green Mountain Falls.

The Pikes Peak Rural Transportation Authority (PPRTA) was formed as a result of the approved one percent sales tax. The PPRTA Board is comprised of three County Commissioners, the Mayor of the City of Colorado Springs, two City Council Members, the Mayor of Manitou Springs, and the Mayor of Green Mountain Falls. Together they ensure the one percent sales tax is being spent in accordance with the approved ballot language specifications.

The one percent sales tax is being allocated as follows:

55% Capital road and bridge projects as listed on the ballot

35% Maintenance of road and bridges

10% Transit services

9. Construction Commitments

At year-end, there were projects under construction with commitments of:

	Amour	nt to Complete
December 31, 2009 Projects	Pro	oject in 2010
Courthouse Renovation (2007 COP)	\$	3,228,376
HVAC Units		66,501
	\$	3,294,877

Required Supplementary Information (Other than Management's Discussion and Analysis)



Major Governmental Funds Descriptions

GENERAL FUND

As the County's major operating fund, the general fund accounts for ordinary operating expenditures financed by property taxes, service charges, and other sources. The fund includes all resources and expenditures not legally or properly accounted for in other funds.

ROAD & BRIDGE FUND

Accounts for construction and maintenance of County roads and bridges financed by property taxes, highway user fees, and other revenues restricted to use on roads and bridges.

DEPARTMENT OF HUMAN SERVICES

Accounts for the federal and state public welfare programs administered by the County and financed by grants, intergovernmental reimbursements, and property taxes.

El Paso County, Colorado General Fund Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual For the year ended December 31, 2009

		Budgeted	Am		-	Actual		Variance with Final Budget Positive
D-1-1-1-1-1-0		Original		Final		Amounts		(Negative)
REVENUES	dt.	20 411 271	dt-	20 411 271	dт	20.779.405	dt-	267.044
Property taxes Sales taxes	\$	30,411,361 30,232,869	\$	30,411,361 41,195,524	\$	30,678,405 38,274,601	\$	267,044 (2,920,923)
Intergovernmental		11,312,684		16,041,391		15,825,285		(216,106)
Fees and fines		646,000		646,000		1,154,509		508,509
Licenses and permits		329,200		329,200		274,330		(54,870)
Charges for services		15,662,482		16,733,248		16,427,365		(305,883)
Investment earnings		690,000		728,161		400,647		(327,514)
Miscellaneous		2,483,722		3,551,782		3,304,949		, ,
Miscenaneous	-	2,463,722		3,331,762		3,304,949		(246,833)
Total revenues		91,768,318		109,636,667		106,340,091		(3,296,576)
EXPENDITURES								
General government:								
Administration		1,416,589		2,493,135		2,470,849		22,286
Finance		854,467		1,260,513		961,802		298,711
Security		1,127,641		1,152,337		1,014,277		138,060
Facilities management		6,347,504		5,857,045		5,571,952		285,093
Procurement		367,675						
Employee benefits and medical services		642,990		642,990		520,980		122,010
Information technology		5,398,693		7,372,286		7,085,750		286,536
Budget Administration		2,089,273		2,473,719		2,391,123		82,596
Planning		1,254,034		1,164,047		793,598		370,449
County Attorney		808,982		852,999		717,633		135,366
County Clerk and Recorder		7,814,124		8,054,100		6,598,964		1,455,136
County Treasurer		1,067,538		1,067,538		1,009,020		58,518
County Assessor		3,197,772		3,231,585		3,043,925		187,660
County Surveyor		8,921		8,921		7,223		1,698
Public Trustee		10,000		10,000		4,174		5,826
Total general government		32,406,203		35,641,215		32,191,270		3,449,945
Public safety:								
Community corrections		6,490,656		6,490,656		6,332,147		158,509
Coroner		1,564,488		1,587,941		1,587,940		1
County Sheriff		47,474,965		50,244,298		47,765,430		2,478,868
Total public safety	\$	55,530,109	\$	58,322,895	\$	55,685,517	\$	2,637,378

(Continued)

El Paso County, Colorado General Fund - Continued Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual For the year ended December 31, 2009

		Budgeted	Am	ounts	Actual		ariance with Final Budget Positive
		Original		Final	Amounts		(Negative)
Health and welfare:							, ,
Environmental services	\$	331,031	\$	337,031	\$ 285,744	\$	51,287
Health administration		2,803,948		2,803,948	 2,803,948	· 	
Total health and welfare		3,134,979		3,140,979	 3,089,692		51,287
Culture and recreation:							
Parks		798,863		1,708,292	 1,245,889		462,403
Total culture and recreation:		798,863		1,708,292	 1,245,889		462,403
Auxiliary services:							
Veterans services		235,785		230,601	208,698		21,903
CSU extension service		150,000		150,000	78,371		71,629
Total auxiliary services		385,785		380,601	 287,069		93,532
Capital outlay		3,402,360		5,298,776	 3,849,710		1,449,066
Total expenditures		95,658,299		104,492,758	 96,349,147		8,143,611
Excess (deficiency) of revenues							
over (under) expenditures		(3,889,981)		5,143,909	 9,990,944		4,847,035
OTHER FINANCING SOURCES (USES	S)						
Proceeds from sale of capital assets	,	35,000		35,000	32,798		(2,202)
Transfers in		1,513,235		1,513,235	3,866,840		2,353,605
Transfers out		(92,792)		(1,880,692)	 (1,583,438)		297,254
Total other financing sources (uses)		1,455,443		(332,457)	 2,316,200		2,648,657
Net changes in fund balances	\$	(2,434,538)	\$	4,811,452	\$ 12,307,144	\$	7,495,692

El Paso County, Colorado Road & Bridge Fund Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual For the year ended December 31, 2009

	Budgeted Amounts				Variance with Final Budget		
		Original		Final	Actual Amounts		Positive (Negative)
REVENUES		- 8					(138111)
Taxes	\$	10,156,760	\$	10,156,760	\$ 9,524,354	\$	(632,406)
Intergovernmental:							
Payment in lieu of taxes		69,000		69,000	69,000		
U.S. Forest Service/Mineral Leasing		15,500		15,500	105,004		89,504
Highway users tax		9,128,931		9,128,931	10,141,413		1,012,482
Additional motor vehicle registration		600,000		600,000	633,109		33,109
Federal reimbursements				4,533,445	4,207,400		(326,045)
Local revenue		31,000		45,059	22,260		(22,799)
Sale of Materials (BLM)		3,500		3,500	 11		(3,489)
Total intergovernmental		9,847,931		14,395,435	 15,178,197		782,762
Charges for services		869,000		2,047,346	1,910,440		(136,906)
Interest					3,226		3,226
Miscellaneous		10,000		10,000	 31,277		21,277
Total revenues		20,883,691		26,609,541	 26,647,494		37,953
EXPENDITURES							
Public works:							
Personal Services		11,663,143		11,135,733	10,385,774		749,959
Operating Expenses		8,763,357		16,514,587	14,017,470		2,497,117
Capital outlay		657,342		645,342	 136,266		509,076
Total expenditures		21,083,842		28,295,662	 24,539,510		3,756,152
Excess (deficiency) of revenues							
over (under) expenditures		(200,151)		(1,686,121)	 2,107,984		3,794,105
OTHER FINANCING SOURCES (USE	S)						
Proceeds from sale of capital assets	,	100,000		100,000	60,962		(39,038)
Transfers out		(3,000,000)		(3,527,410)	 (3,527,410)		
Total other financing sources (uses)		(2,900,000)		(3,427,410)	(3,466,448)		(39,038)
Net changes in fund balances	\$	(3,100,151)	\$	(5,113,531)	\$ (1,358,464)	\$	3,755,067

El Paso County, Colorado Human Services Fund Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual For the year ended December 31, 2009

		Budgeted	l Amo	ounts	Actual		Variance with Final Budget Positive
		Original		Final	Amounts		(Negative)
REVENUES							, ,
Taxes	\$	9,168,276	\$	9,168,276	\$ 9,168,276	\$	
Intergovernmental - Welfare		32,237,533		39,377,058	39,208,696		(168,362)
Miscellaneous		10,500		10,500	 16,692		6,192
Total revenues		41,416,309		48,555,834	 48,393,664	_	(162,170)
EXPENDITURES							
Health and welfare:							
County administration block grant		8,375,451		10,620,283	10,331,673		288,610
Temporary aid to needy families		9,206,645		10,457,800	10,484,994		(27,194)
Child welfare block grant		14,881,552		16,761,719	16,761,557		162
Child care block grant		1,309,450		1,657,134	1,642,118		15,016
Child Support Enforcement		4,120,000		4,336,026	4,336,025		1
Miscellaneous state grants		32, 700		46,376	46,375		1
Miscellaneous federal grants		2,770,336		3,129,795	2,930,970		198,825
Local/county funding		(65,589)		200,408	 196,327		4,081
Total expenditures		40,630,545		47,209,541	 46,730,039		479,502
Excess (deficiency) of revenues							
over (under) expenditures		785,764		1,346,293	 1,663,625	_	317,332
OTHER FINANCING SOURCES (USE	ES)						
Transfers in					162,170		162,170
Transfers out		(785,764)		(785,764)	 (1,632,737)		(846,973)
Total other financing sources (uses)		(785,764)		(785,764)	 (1,470,567)		(684,803)
Net changes in fund balances	\$		\$	560,529	\$ 193,058	\$	(367,471)

El Paso County, Colorado Budgetary Comparison Schedule Budget-to-GAAP Reconciliation For the year ended December 31, 2009

NOTE A - Explanation of Differences Between Budgetary Inflows and Outflows and GAAP Revenues and Expenditures

	General Fund	Road & Bridge	Human Services
Sources/inflows of resources Total revenues and other financing sources - budgetary basis from the schedules of revenues, expenditures, and changes in fund		 	
balances - budget and actual Interest earned on investments is not an inflow for budgetary purposes but is included as revenue for financial reporting purposes	\$ (70,680)	\$ 26,647,494	\$ 48,393,664
Revenues are inflows for budgetary purposes but are not reported an agency fund for financial reporting purposes	(70,000)		
Total operating revenues, non-operating revenues, capital contributions - GAAP basis from the combining statement of revenues, expenses and changes in fund net assets	\$ 106,269,411	\$ 26,647,494	\$ 48,393,664
Uses/outflows of resources			
Total expenditures and other financing uses - budgetary basis from the schedules of revenues, expenditures, and changes in fund balances - budget and actual Capital outlays are outflows of budgetary resources but are not expenses for financial reporting purposes	\$ 96,349,147	\$ 24,539,510	\$ 46,730,039
Depreciation is not an outflow of budgetary resources but is an expense for financial reporting purposes			
Accrued wages are not outflows of budgetary resources but are expenditures for financial reporting purposes Other postemployment benefits are not outflows of budgetary resources	(13,916)	8,984	31,269
resources but are expenses for financial reporting purposes Compensated absences are not outflows of budgetary resources but are expenses for financial reporting purposes			
Inventory adjustments are not outflows of budgetary resources but are expenses for financial reporting purposes	(35,051)	228,475	
Health claims incurred but not reported are not outflows of budgetary resources but are expenses for financial reporting purposes	(55,051)	220, 773	
Expenditures are outflows for budgetary purposes but are not reported in an agency fund for financial reporting purposes			
Total operating expenses - GAAP basis from the combining statement of revenues, expenses and changes in fund net assets	\$ 96,300,180	\$ 24,776,969	\$ 46,761,308

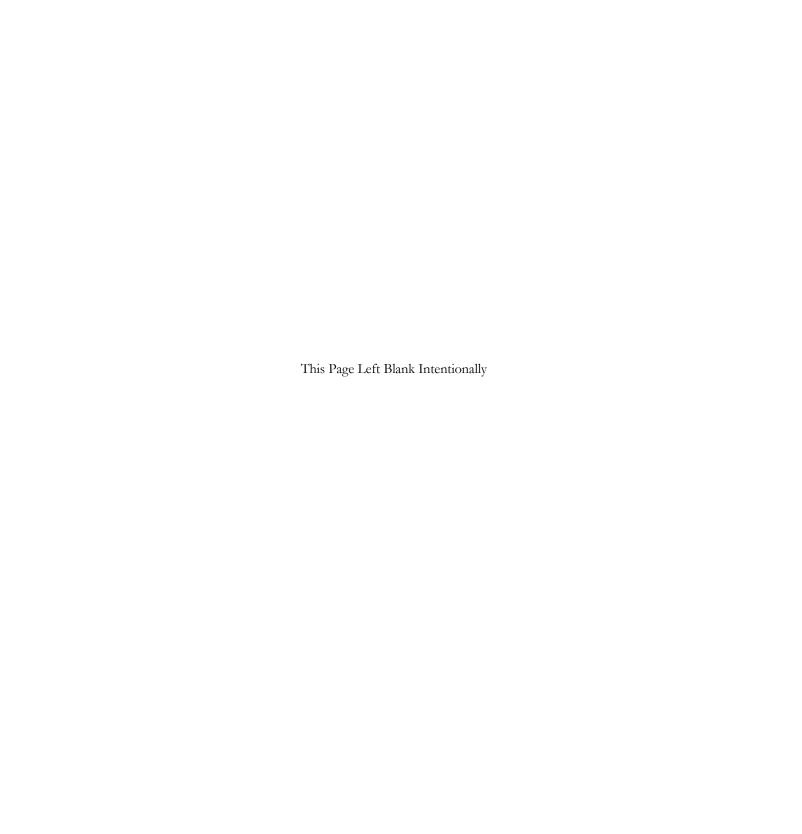
 Capital Projects	M	Solid Waste anagement	Waste Insu			Rancho Road	 Falcon Vista
\$ 8,306,025	\$	733,759	\$	20,310,420	\$	66,480	\$ 122,427
12,301							
						(66,480)	 (122,427)
\$ 8,318,326	\$	733,759	\$	20,310,420	\$		\$
\$ 8,692,059	\$	900,164	\$	18,741,441	\$	90,995	\$ 104,150
6,902,737							
		29,179		13,590			
				7,295,350			
		5,011					
				724,478			
					· 	(90,995)	 (104,150)
\$ 15,594,796	\$	934,354	\$	26,774,859	\$		\$

Required Supplementary Information Schedule of Funding Progress for the El Paso County Postemployment Healthcare Plan

			Actuarial				UAAL as a
	Actuarial	Actuarial	Accrued Liability				Percentage
	Valuation	Value of	(AAL) Entry	Unfunded AAL	Funded		of Covered
	Date	Assets	Age	(UAAL)	Ratio	Covered Payroll	Payroll
		(a)	(b)	(b - a)	(a / b)	(c)	((b - a) / c)
-	01/01/2006	\$ -	\$ 182,694,851	\$ 182,694,851	0.0%	\$ 90,703,026	201.4%
	01/01/2008	_	187,957,388	187,957,388	0.0%	93,718,422	200.6%

Note: Only two years of actuarial studies are available at this time.

Combining Statements and Schedules



El Paso County, Colorado

Non-Major Governmental Funds

Special Revenue Funds Descriptions

Special revenue accounts for programs and expenditures financed by revenues that are restricted, legally or by Board policy, to designated uses.

EL PASO COUNTY SHERIFF SPECIAL INVESTIGATION FUND

This find was established to finance special investigations to combat certain types of criminal activity.

RETIREMENT CONTRIBUTION FUND

The Retirement Contribution Fund accounts for property tax revenues that are expended to provide the County contribution for the employee retirement plan.

CONSERVATION TRUST

Accounts for lottery revenue received from the State of Colorado, which is restricted to use for the development and maintenance of parks, trails, open space, and other recreational purposes. The fund also includes other revenues dedicated to such uses.

ECONOMIC DEVELOPMENT

The Economic Development Fund was established to account for contributions made by local business and individuals to the State Zone Fund.

PIKES PEAK WORKFORCE CENTER

The Pikes Peak Workforce Center fund was established to account for the revenues and expenditures for the One Stop Job Center and Jobs Training Partnership Act programs.

DISTRICT ATTORNEY

This fund is used to account for the activities of the District Attorney.

El Paso County, Colorado Special Revenue Funds Combining Balance Sheet December 31, 2009

	Sh	Paso County periff Special nvestigation Fund		Retirement Contribution		Conservation Trust
ASSETS	d).	040405	Φ.	0.45 74.4	ф.	4 40 4 407
Cash and investments Taxes receivable	\$	910,105	\$	965,716	\$	1,494,427
Accounts receivable		150 469		4,876,678		50,000
Due from other funds		159,468		24,256		27,030
Due from other governments				24,230		27,030
Due from other governments	-					
Total assets	\$	1,069,573	\$	5,866,650	\$	1,571,457
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable	\$	48,056	\$		\$	18,183
Due to other funds						15,795
Deferred revenue				4,876,678		
Total liabilities		48,056		4,876,678		33,978
Fund balances:						
Reserved for:						
Encumbrances		262,200				
Unreserved, reported in:						
Designated for subsequent year's expenditures		250,041		711,080		751,666
Undesignated		509,276		278,892		785,813
Total fund balances		1,021,517		989,972		1,537,479
Total liabilities and fund balances	\$	1,069,573	\$	5,866,650	\$	1,571,457

			District		
			Attorney		Total
		Pikes Peak	Offices of the		Nonmajor
Economic		Workforce	Fourth Judicial	G	Fovernmental
 Development		Center	Court		Funds
\$ 857,416	\$			\$	4,227,664
,	"			"	4,876,678
873,574					1,083,042
,					51,286
 82,914		1,618,247			1,701,161
\$ 1,813,904	\$	1,618,247	\$		11,939,831
\$ 1,508,501	\$	367,654		\$	1,942,394
121,908		1,250,593			1,388,296
					4,876,678
1,630,409		1,618,247			8,207,368
					262,200
45,000					1,757,787
138,495					1,712,476
 100,100					1,712,770
 183,495				_	3,732,463
\$ 1,813,904	\$	1,618,247	\$	\$	11,939,831

El Paso County, Colorado Special Revenue Funds Combining Statement of Revenues, Expenditures, and Changes in Fund Balances For the year ended December 31, 2009

	El Paso Co Sheriff Sp Investiga Fund	ecial tion	Retirement Contribution		Conservation Trust
REVENUES	db.	d*	2 04 5 000	Φ.	
Property taxes	\$	\$	3,815,890	\$	
Sales tax	1.0	CO C 41	177 104		1 122 522
Intergovernmental	1,0	68,641	177,194		1,123,522
Charges for services Investment earnings		F / 1			4.260
Miscellaneous		561			4,269
Miscellaneous		5,683			
Total revenues	1,0	74,885	3,993,084		1,127,791
EXPENDITURES					
Current:					
General government			5,353,146		
Public safety	7	25,251			
Health and welfare					
Culture and recreation					1,233,141
Outside agencies					
Capital outlay					104,072
Total expenditures	7	25,251	5,353,146		1,337,213
Excess (deficiency) of revenues over (under) expenditures	3	49,634	(1,360,062)		(209,422)
OTHER FINANCING SOURCES (USES) Transfers in Transfers out			1,645,095		80,555 (44,160)
Total other financing sources (uses)			1,645,095		36,395
Net change in fund balances	3	49,634	285,033		(173,027)
Fund balances - January 1	6	71,883	704,939		1,710,506
Fund balances - December 31	\$ 1,0	21,517 \$	989,972	\$	1,537,479

_				District					
					Attorney		Total		
			Pikes Peak		Offices of the	Nonmajor			
	Economic	Workforce			Fourth Judicial	Governmental			
	Development		Center		District		Funds		
\$		\$		\$		\$	3,815,890		
Þ		Þ		Þ	8,859,629	Þ	8,859,629		
	213,710		11,023,818		803,013		14,409,898		
	133,671		11,023,010		003,013		133,671		
	133,071						4,830		
	3,792,730		22,172		220,330		4,040,915		
	4440444		44.045.000		0.000.070		24.24.022		
	4,140,111		11,045,990		9,882,972		31,264,833		
							5,353,146		
					9,841,023		10,566,274		
			11,045,990		7,041,023		11,045,990		
			11,0 (3,220				1,233,141		
	4,150,462						4,150,462		
	.,,						104,072		
	4,150,462		11,045,990		9,841,023		32,453,085		
	1,100,102		11,0 10,000		7,011,020		02,100,000		
	(10,351)				41,949		(1,188,252)		
	· · · · · ·						<u> </u>		
							1,725,650		
_					(41,949)		(86,109)		
					(41,949)		1,639,541		
	(10.251)				. ,				
	(10,351)						451,289		
	193,846						3,281,174		
\$	183,495	\$		\$		\$	3,732,463		

Special Revenue Funds
Schedules of Revenues, Expenditures, and Changes in
Fund Balances - Budget and Actual

El Paso County, Colorado Retirement Contribution Fund Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual For the year ended December 31, 2009

		Budgeted	An	nounts				Variance with Final Budget
		Original		Final		Actual Amounts		Positive (Negative)
REVENUES								
Taxes	\$	3,791,940	\$	3,791,940	\$	3,815,890	\$	23,950
Intergovernmental		159,097		159,097		177,194		18,097
Total revenues		3,951,037		3,951,037		3,993,084		42,047
EXPENDITURES								
Employer contributions		5,782,348		5,782,348		5,295,687		486,661
Treasurer fees		59,297		59,297		57,459		1,838
Total expenditures		5,841,645		5,841,645	· <u></u>	5,353,146		488,499
Excess (deficiency) of revenues over (under) expenditures		(1,890,608)		(1,890,608)		(1,360,062)		530,546
over (under) experientares		(1,070,000)		(1,070,000)		(1,300,002)		330,340
OTHER FINANCING SOURCES (USES	S)						
Transfers in		1,882,895		1,882,895	_	1,645,095		(237,800)
Total other financing sources (uses)		1,882,895	_	1,882,895		1,645,095		(237,800)
Net change in fund balances	\$	(7,713)	\$	(7,713)	\$	285,033	\$	292,746

El Paso County, Colorado Conservation Trust Fund Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual For the year ended December 31, 2009

	Budgeted Amounts							Variance with Final Budget	
		Original		Final		Actual Amounts		Positive (Negative)	
REVENUES			•						
Intergovernmental	\$	1,276,155	\$	1,276,155	\$	1,123,522	\$	(152,633)	
Investment earnings		10,000		10,000		4,269		(5,731)	
Total revenues		1,286,155		1,286,155		1,127,791		(158,364)	
EXPENDITURES									
Culture and recreation		1,443,530		1,419,123		1,233,141		185,982	
Capital outlay		20,000		113,166		104,072		9,094	
Total expenditures		1,463,530		1,532,289		1,337,213		195,076	
Excess (deficiency) of revenues									
over (under) expenditures		(177,375)		(246,134)		(209,422)		36,712	
OTHER FINANCING SOURCES (USES))							
Transfers in						80,555		80,555	
Transfers out				(44,160)		(44,160)			
Total other financing sources (uses)	-			(44,160)		36,395		80,555	
Net change in fund balances	\$	(177,375)	\$	(290,294)	\$	(173,027)	\$	117,267	

El Paso County, Colorado Economic Development Fund Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual For the year ended December 31, 2009

	 Budgeted	l Amo	unts		Variance with Final Budget	
	Original		Final	Actual Amounts		Positive (Negative)
REVENUES						,
Intergovernmental	\$ 12,500	\$	973,611	\$ 213,710	\$	(759,901)
Charges for services	202,899		202,899	133,671		(69,228)
Miscellaneous	 5,797,101		5,797,101	 3,792,730		(2,004,371)
Total revenues	 6,012,500		6,973,611	 4,140,111		(2,833,500)
EXPENDITURES						
General government	 6,012,500		6,973,611	 4,150,462		2,823,149
Total expenditures	 6,012,500		6,973,611	 4,150,462		2,823,149
Net change in fund balances	\$	\$		\$ (10,351)	\$	(10,351)

El Paso County, Colorado Pikes Peak Workforce Center Fund Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual For the year ended December 31, 2009

	 Budgeted	unts		Variance with Final Budget		
	Original		Final	 Actual Amounts		Positive (Negative)
REVENUES						
Intergovernmental	\$ 8,092,066	\$	12,063,178	\$ 11,023,818	\$	(1,039,360)
Miscellaneous	 5,000		5,000	22,172		17,172
Total revenues	 8,097,066		12,068,178	 11,045,990		(1,022,188)
EXPENDITURES						
Health and welfare	 8,097,066		12,068,178	 11,045,990		1,022,188
Total expenditures	 8,097,066		12,068,178	 11,045,990		1,022,188
Net change in fund balances	\$	\$		\$	\$	

El Paso County, Colorado District Attorney of the Fourth Judicial District Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual For the year ended December 31, 2009

		Budgeted	Am	nounts		Variance with Final Budget
		Original		Final	Actual Amounts	Positive (Negative)
REVENUES Sales Tax Intergovernmental Miscellaneous	\$	8,859,629 558,452	\$	8,859,629 787,582 221,631	\$ 8,859,629 803,013 220,330	\$ 15,431 (1,301)
Total revenues		9,418,081		9,868,842	 9,882,972	 14,130
EXPENDITURES Public Safety		9,472,665		9,906,528	9,841,023	65,505
Total expenditures		9,472,665		9,906,528	 9,841,023	 65,505
Excess (deficiency) of revenues over (under) expenditures		(54,584)		(37,686)	41,949	79,635
OTHER FINANCING SOURCES (Transfers in	USES)				
Transfers out		(25,052)		(41,949)	 (41,949)	
Total other financing sources (uses)		(25,052)		(41,949)	 (41,949)	
Net change in fund balances	\$	(79,636)	\$	(79,635)	\$	\$ 79,635

Major Funds

Capital Projects Fund Description

CAPITAL PROJECTS FUND

Accounts for the construction, improvement and/or purchase of public facilities, including, land, buildings, and furnishings. Financing is provided by property taxes and capital lease proceeds

El Paso County, Colorado Capital Projects Fund Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual For the year ended December 31, 2009

	Budgeted Amounts						Variance with Final Budget	
		Original		Final	Actual Amounts		Positive (Negative)	
REVENUES								
Taxes	\$	8,108,919	\$	8,108,919	\$	8,161,662	\$ 52,743	
Intergovernmental				139,238		139,238		
Interest earnings				_		5,125	 5,125	
Total revenues		8,108,919		8,248,157		8,306,025	 57,868	
EXPENDITURES								
General government								
Purchased services		131,881		135,179		135,179		
Debt service		8,556,635		8,556,880		8,556,880	 	
Total expenditures		8,688,516		8,692,059		8,692,059	 	
Excess (deficiency) of revenues								
over (under) expenditures		(579,597)		(443,902)		(386,034)	 57,868	
OTHER FINANCING SOURCES (USES)						
Transfers in		1,289,238		1,150,000		1,150,000	 	
Total other financing sources (uses)		1,289,238		1,150,000		1,150,000	 	
Net change in fund balances	\$	709,641	\$	706,098	\$	763,966	\$ 57,868	

Proprietary Funds

Enterprise Funds Descriptions

These funds account for the programs and expenditures for which a fee is charged to external users for goods and services.

SOLID WASTE MANAGEMENT

The Solid Waste Management Fund has been established by the Board of County Commissioners to collect tipping fees at privately owned landfills within the County. The funds will be appropriated to pay for operational service information and equipment needed for solid waste disposal sites within the County.

Internal Service Funds Descriptions

Internal service funds are usually to account for the financing of goods or services provided by one department or agency to other departments or agencies of the government and to other government units, on a cost reimbursement basis.

SELF-INSURANCE FUND

El Paso County is essentially self-insured. The Self-Insurance Fund was established to account for the accumulation and allocation of costs associated with insurance claims and administration costs.

El Paso County, Colorado Enterprise Funds Statement of Net Assets December 31, 2009

ASSETS	Solid Waste Management				
Current assets:					
Cash and investments	\$	1,110,200			
Accounts Receivable		171,350			
Intergovernmental		26,980			
Total current assets		1,308,530			
Noncurrent assets:					
Capital assets, net of accumulated depreciation		864,976			
Total assets	\$	2,173,506			
LIABILITIES					
Current liabilities:					
Accounts payable	\$	14,901			
Compensated absences		754			
Due to other funds		45,138			
Total current liabilities		60,793			
Noncurrent liabilities:					
Compensated absences		48,865			
Total liabilities		109,658			
NET ASSETS					
Invested in capital assets		864,976			
Unrestricted		1,198,872			
Total net assets	\$	2,063,848			

El Paso County, Colorado Enterprise Funds Statement of Revenues, Expenses, and Changes in Fund Net Assets For the year ended December 31, 2009

	Solid Waste Management					
Operating revenues:	*					
Charges for services	\$ 730,278					
Operating expenses:						
Personal services	352,305					
Operating expenses	40,595					
Depreciation Depreciation	29,179					
Administration	512,275					
Total operating expenses	934,354					
Operating income (loss)	(204,076)					
Nonoperating revenues (expenses):						
Investment earnings	3,481					
Total nonoperating revenues (expenses)	3,481					
Income (loss) before contributions						
and transfers	(200,595)					
Transfers out	(74,966)					
Change in net assets	(275,561)					
Net assets - January 1	2,339,409					
Net assets - December 31	\$ 2,063,848					

El Paso County, Colorado Enterprise Funds Statement of Cash Flows For the year ended December 31, 2009

	N	Solid Waste anagement
CASH FLOWS FROM OPERATING ACTIVITIES:		
Receipts from customers	\$	771,907
Receipts from interfund services provided		
Payments to suppliers		(390,478)
Payments to employees		(324,750)
Payments for interfund services used		(178,633)
Net cash provided by (used in) operating activities		(121,954)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:		
Transfers in (out)		(74,966)
Net cash provided by (used in) noncapital financing activities		(74,966)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Capital expenditures		(7,950)
Net cash used in capital financing activities		(7,950)
CASH FLOWS FROM INVESTING ACTIVITIES: Interest received		3,481
Net cash provided by investing activities		3,481
Net increase (decrease) in cash and cash equivalents		(201,389)
Cash and cash equivalents - January 1		1,311,589
Cash and cash equivalents - December 31	\$	1,110,200
	"	, ,, ,,
Reconciliation of operating income (loss) to net cash		
provided (used) by operating activities:		
Operating income (loss)	\$	(204,076)
Adjustments to reconcile operating income (loss) to		
net cash provided by (used in) operating activities		
Depreciation expense		29,179
(Increase) decrease in assets		
Accounts receivable		41,628
Intergovernmental receivables		(26,980)
Increase (decrease) in liabilities		
Accounts payable		(11,631)
Compensated absences		5,027
Due to other funds		44,899
Net cash provided by (used in) operating activities	\$	(121,954)

Enterprise Funds
Schedules of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual

El Paso County, Colorado Solid Waste Management Fund Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual For the year ended December 31, 2009

	Budgeted Amounts					A 1		Variance with Final Budget	
		Original		Final		Actual Amounts		Positive (Negative)	
REVENUES								<u> </u>	
Charges for services	\$	900,000	\$	900,000	\$	729,742	\$	(170,258)	
Interest		12,500		12,500		3,481		(9,019)	
Miscellaneous		300	_	300		536		236	
Total revenues		912,800		912,800		733,759		(179,041)	
EXPENDITURES									
Personal services		377,320		364,320		347,293		17,027	
Operating expenses		705,156		650,536		552,871		97,665	
Capital				8,000		7,950		50	
Total expenditures		1,082,476	_	1,014,856		900,164		114,742	
Excess (deficiency) of revenues									
over (under) expenditures		(169,676)		(102,056)		(166,405)		(64,299)	
OTHER FINANCING SOURCES (USES)							
Transfers out		(15,346)		(74,966)		(74,966)			
Total other financing sources (uses)		(15,346)		(74,966)		(74,966)			
Net change in fund balances	\$	(185,022)	\$	(177,022)	\$	(241,371)	\$	(64,299)	

El Paso County, Colorado Internal Service Funds Statement of Net Assets December 31, 2009

ASSETS	Self- Insurance Fund	
Current assets:		
Cash and investments	\$	9,398,926
Receivables	π	7,070,70
Accounts receivable		21,827
Intergovernmental receivable		3,923
Due from other funds		717,191
Prepaid expenses		262,000
Total current assets		10,403,867
Noncurrent assets:		
Capital assets, net of accumulated depreciation		21,685
Total assets	\$	10,425,552
LIABILITIES		
Current liabilities:		
Accounts payable	\$	1,498,480
Accrued liabilities		2,749,443
Due to other funds		212,646
Total current liabilities		4,460,569
Noncurrent liabilities:		
Other postemployment benefits		50,124,101
Total noncurrent liabilities		50,124,101
Total liabilities		54,584,670
NET ASSETS		
Invested in capital assets		21,685
Unrestricted		(44,180,803)
Total net assets		(44,159,118)

El Paso County, Colorado Internal Service Funds Statement of Revenues, Expenses, and Changes in Fund Net Assets For the year ended December 31, 2009

	Self- Insurance Fund	
Operating revenues:		
Charges for services	\$ 14,014,871	
Operating expenses:		
Insurance premiums	832,126	
Claim settlements	18,938,245	
Depreciation	13,588	
Administration and operations	 6,990,900	
Total operating expenses	26,774,859	
Operating income (loss)	(12,759,988)	
Nonoperating revenues (expenses)		
Taxes	6,077,575	
Miscellaneous	 217,974	
Total nonoperating revenues (expenses)	 6,295,549	
Income (loss) before transfers	 (6,464,439)	
Change in net assets	(6,464,439)	
Net assets - January 1	 (37,694,679)	
Net assets - December 31	\$ (44,159,118)	

El Paso County, Colorado Internal Service Funds Statement of Cash Flows For the year ended December 31, 2009

		Self- Insurance Fund
CASH FLOWS FROM OPERATING ACTIVITIES:		
Receipts from customers	\$	(326,580)
Receipts from interfund services provided		15,830,702
Payments to suppliers		537,932
Payments to employees		(19,992,936)
Payments for interfund services used		211,555
Net cash used in operating activities		(3,739,327)
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:		
Taxes received		6,077,575
Net cash provided by noncapital financing activities		6,077,575
Net increase (decrease) in cash and cash equivalents		2,338,248
Cash and cash equivalents - January 1		7,060,678
Cash and cash equivalents - December 31	\$	9,398,926
Reconciliation of operating loss to net cash used in		
operating activities:		
Operating loss	\$	(12,759,988)
Adjustments to reconcile operating loss to net cash used	"	(, , , ,
in operating activities		
Miscellaneous revenue		217,974
Depreciation expense		13,588
(Increase) decrease in assets		13,000
Accounts receivable		104,546
Intergovernmental receivables		(649,098)
Due from other funds		1,815,832
Increase (decrease) in liabilities		1,015,052
Accounts payable		(713,564)
Accrued liabilities		8,019,828
Due to other funds		
	•	211,555
Net cash used in operating activities	\$	(3,739,327)

Internal Service Funds
Schedules of Revenues, Expenditures, and Changes in
Fund Balances - Budget and Actual

El Paso County, Colorado Self-Insurance Fund Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual For the year ended December 31, 2009

	Budgeted Amounts						Variance with Final Budget	
		Original		Final		Actual Amounts	Positive (Negative)	
REVENUES							_	
Charges for services	\$	14,276,681	\$	14,276,681	\$	14,014,871	\$ (261,810)	
Taxes		16,878,153		6,078,153		6,077,575	(578)	
Miscellaneous						184,658	184,658	
Insurance recoveries						33,316	 33,316	
Total revenues		31,154,834		20,354,834		20,310,420	 (44,414)	
EXPENDITURES								
Claim settlements		23,452,943		21,942,046		10,918,417	11,023,629	
Administration and operations		4,037,235		5,992,038		6,990,899	(998,861)	
Insurance premiums		1,358,633		1,366,393		832,125	 534,268	
Total expenditures		28,848,811		29,300,477		18,741,441	 10,559,036	
Net change in fund balances	\$	2,306,023	\$	(8,945,643)	\$	1,568,979	\$ 10,514,622	

Fiduciary Funds

Private-Purpose Trust Funds Descriptions

Private Purpose Trust funds are fund types used to report assets held on behalf of a trust arrangement. The County is responsible for ensuring the assets reported in these funds are used for their intended purposes.

SCHOOL'S TRUST

The School's Trust Fund is used to account for resources from developers of new subdivisions and the distribution of these resources to local school districts.

Agency Funds Descriptions

Agency funds are used to account for assets held by the government as an agent for individuals, private organizations, other governments, and/or other funds.

TREASURER'S AGENCY FUND

Accounts for the receipt and disbursement of all revenues received by the Treasurer for the County and all other taxing entities in the County, as well as the receipt, investment, and disbursement of all other revenues received by the County.

PUBLIC TRUSTEE AGENCY FUND

This fund was established to account for expenditures for the Public Trustee's Office. The Public Trustee is appointed by the Governor of Colorado for a four-year term. This office administers foreclosures including issuance of Public Trustee deeds, cure of default and lien redemptions.

RANCHO COLORADO AGENCY FUND

Rancho Colorado bonds were issued to finance infrastructure improvements such as roads, drainage facilities, and water/sanitation facilities.

FALCON VISTA ACQUISITION LID

Falcon Vista Acquisition bonds were issued to finance acquisition, construction and installation of certain public improvements within the Falcon Vista subdivision.

El Paso County, Colorado Private-Purpose Trust Funds Statement of Fiduciary Net Assets December 31, 2009

	School's Trust					
ASSETS						
Cash and investments	\$	39,468				
Total assets		39,468				
NET ASSETS						
Held in trust	\$	39,468				

El Paso County, Colorado Private-Purpose Trust Funds Statement of Changes in Fiduciary Net Assets For the year ended December 31, 2009

	9	School's Trust
ADDITIONS		
Charges for services		
School fees	\$	26,496
Total charges for services		26,496
Total additions		26,496
DEDUCTIONS		
Outside agencies	\$	70,691
Change in net assets		(44,195)
Net assets - January 1		83,663
Net assets - December 31	\$	39,468

Private-Purpose Trust Funds
Schedules of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual

El Paso County, Colorado School's Trust Fund Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual For the year ended December 31, 2009

		Budgeted	ants	·		Variance with Final Budget		
		Original		Final		Actual Amounts		Positive (Negative)
REVENUES	•							
Charges for services	\$	400,000	\$	400,000	\$	26,496	\$	(373,504)
Total Revenues		400,000	-	400,000		26,496		(373,504)
EXPENDITURES								
Outside agencies		400,000		400,000		70,691		329,309
Total expenditures		400,000		400,000		70,691		329,309
Net change in fund balances	\$		\$		\$	(44,195)	\$	(44,195)

El Paso County, Colorado Agency Funds Combining Statement of Fiduciary Net Assets December 31, 2009

	Treasurer's	Public Trustee	Rancho Colorado	Falcon Vista	Total
ASSETS Cash and investments	\$ 24,568,929	\$ 2,672,917	\$ 33,782	\$ 18,277	\$ 27,293,905
LIABILITIES					
Due to other governments	\$ 9,072,163	\$	\$	\$	\$ 9,072,163
Escrow deposits held by trustee		1,722,463			1,722,463
Funds due to bondholders		1,722,403	33,782	18,277	52,059
Other	15,496,766	 950,454			 16,447,220
Total liabilities	\$ 24,568,929	\$ 2,672,917	\$ 33,782	\$ 18,277	\$ 27,293,905

El Paso County, Colorado Agency Funds Combining Statement of Changes in Fiduciary Net Assets and Liabilities For the year ended December 31, 2009

TREASURER'S	Δ	CENIC	\mathbf{v}	FIIND	
INEASURERS	$\boldsymbol{\Lambda}$	ULCINE	. I	FUND	

	I.a.	Balance nuary 1, 2009		Additions		Deletions	Balance December 31, 2009					
ASSETS	Jai	luary 1, 2009		Additions		Detetions		ember 31, 2009				
Cash and investments	\$	24,849,608	\$	810,847,477	\$	811,128,156	\$	24,568,929				
LIABILITIES												
Due to other governments	\$	8,370,467	\$		\$		\$	9,072,163				
Other		16,479,141		179,032,207		180,014,582		15,496,766				
Total liabilities	\$	24,849,608	\$	810,847,477	\$	811,128,156	\$	24,568,929				
	PUBLIC TRUSTEE AGENCY FUND											
	Balance					ENCI PUND	Balance					
	January 1, 2009			Additions		Deletions	Dec	ember 31, 2009				
ASSETS		, ,						, , , , , , , , , , , , , , , , , , , ,				
Cash and investments	\$	1,858,006	\$	53,876,692	\$	53,061,781	\$	2,672,917				
LIABILITIES												
Escrow deposits held by trustee	\$	988,686	\$	52,474,027	\$	51,740,250	\$	1,722,463				
Other		869,320		1,402,665		1,321,531	·	950,454				
Total liabilities	\$	1,858,006	\$	53,876,692	\$	53,061,781	\$	2,672,917				
			RAN	CHO COLORA	DO A	GENCY FUND)					
	Iar	Balance nuary 1, 2009		Additions		Deletions	Dec	Balance ember 31, 2009				
ASSETS		,										
Cash and investments	\$	58,297	\$	66,480	\$	90,995	\$	33,782				
LIABILITIES												
Funds due to bondholders	\$	58,297	\$	66,480	\$	90,995	\$	33,782				

(Continued)

El Paso County, Colorado Agency Funds Combining Statement of Changes in Fiduciary Net Assets and Liabilities - Continued For the year ended December 31, 2009

FALCON VISTA ACQUISITION LID

	Las	Balance nuary 1, 2009	Additions			Deletions	Balance December 31, 2009					
ACCEPTO		iluary 1, 2007	. ——	Additions		Deletions	December 31, 2007					
ASSETS	_				_							
Cash and investments	\$		\$	122,427	\$	104,150	\$	18,277				
LIABILITIES												
	dt.		dt-	100 107	d*	104150	dt-	10.277				
Funds due to bondholders	>		\$	122,427	\$	104,150	\$	18,277				
		TOTALS - ALL AGENCY FUNDS										
		Balance January 1, 2009						Balance				
	Jai			Additions		Deletions	December 31, 2009					
ASSETS		, ,										
Cash and investments	\$	26,765,911	\$	864,913,076	\$	864,385,082	\$	27,293,905				
	====		====		====							
LIABILITIES												
Due to other governments	\$	8,370,467	\$	631,815,270	\$	631,113,574	\$	9,072,163				
Escrow deposits held by trustee		988,686		52,474,027		51,740,250		1,722,463				
Funds due to bondholders		58,297		188,907		195,145		52,059				
Other		17,348,461		180,434,872		181,336,113		16,447,220				
Total liabilities	\$	26,765,911	\$	864,913,076	\$	864,385,082	\$	27,293,905				

Agency Funds
Schedules of Revenues, Expenditures, and Changes in
Fund Balances - Budget and Actual

El Paso County, Colorado Rancho Road Agency Fund Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual For the year ended December 31, 2009

	Budgeted Amounts						Variance with Final Budget	
		Original		Final	,	Actual Amounts		Positive (Negative)
REVENUES								
Special assessments	\$	58,269	\$	58,269	\$	66,321	\$	8,052
Interest		450		450	·	159		(291)
Total revenues		58,719		58,719		66,480	·	7,761
EXPENDITURES								
Debt service		91,000		91,000		90,995		5
Total expenditures		91,000		91,000		90,995		5
Net change in fund balances	\$	(32,281)	\$	(32,281)	\$	(24,515)	\$	7,766

El Paso County, Colorado Falcon Vista Acquisition LID Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual For the year ended December 31, 2009

	Budge	ted Amou	nts	_		Variance with Final Budget	
	Original		Final		Actual Amounts		Positive (Negative)
REVENUES							
Bond Proceeds	\$	\$	122,426	\$	122,427	\$	11
Total revenues			122,426		122,427		1_
EXPENDITURES							
Debt service			104,151		104,150		1
Total expenditures			104,151		104,150		1
Net change in fund balances	\$	\$	18,275	\$	18,277	\$	2



Capital Assets Used in the Operation of Governmental Funds



El Paso County, Colorado Capital Assets Used in the Operation of Governmental Funds Schedule by Source December 31, 2009

Governmental funds capital assets:	
Land	\$ 14,017,217
Building	168,236,518
Improvements other than buildings	23,839,600
Infrastructure	440,318,320
Machinery and equipment	39,796,900
Furniture and fixtures	2,079,072
Computer equipment	17,182,071
Construction in progress	38,721,586
Total governmental funds capital assets	\$ 744,191,284
Investment in governmental funds capital assets by source:	
General fund	\$ 46,826,904
Special Revenue fund	425,626,859
Capital Projects fund	158,407,990
Donations	113,329,531
Total governmental funds capital assets	\$ 744,191,284

^{*} This schedule presents only the capital balances related to governmental funds. Accordingly, the capital assets reported in internal service funds are excluded from the above amounts. Generally, the capital assets for the internal service funds are included as governmental activities in the statement of net assets.

El Paso County, Colorado Capital Assets Used in the Operation of Governmental Funds Schedule by Function and Activity December 31, 2009

Function and activity General government: Office of the Board Security Facilities management Environmental services HR - personnel Finance Finance County attorney Clerk and recorder Treasurer Hand Buildings Buildings Buildings Buildings Buildings Buildings Buildings Buildings Infrastructure \$ 6,387 \$ \$ 199,772 14,578,436 3,159,765 88,433 49,698 699,178			D 111	Improvements other than	In Constant of the	
Office of the Board \$ \$ \$ 6,387 \$ Security 199,772 \$ 199,772 \$ \$ \$ \$ 3,159,765 \$	•	Land	Buildings	buildings	Intrastructure	
Security 199,772 Facilities management 12,960,242 14,578,436 3,159,765 Environmental services 4	9			*		
Facilities management 12,960,242 14,578,436 3,159,765 Environmental services HR - personnel Finance 88,433 Information services 6,415,114 19,698 County attorney Clerk and recorder 3,055,520 699,178 Treasurer		\$	\$	-	\$	
Environmental services HR - personnel Finance 88,433 Information services 6,415,114 19,698 County attorney Clerk and recorder 3,055,520 699,178 Treasurer	•	40040040	4 4 5 5 0 4 2 4	·		
HR - personnel 88,433 Finance 88,433 Information services 6,415,114 19,698 County attorney Clerk and recorder 3,055,520 699,178 Treasurer 699,178	9	12,960,242	14,578,436	3,159,/65		
Finance 88,433 Information services 6,415,114 19,698 County attorney Clerk and recorder 3,055,520 699,178 Treasurer 699,178						
Information services 6,415,114 19,698 County attorney Clerk and recorder 3,055,520 699,178 Treasurer	*			00.400		
County attorney Clerk and recorder 3,055,520 699,178 Treasurer			< 44 F 44 A	· ·		
Clerk and recorder 3,055,520 699,178 Treasurer			6,415,114	19,698		
Treasurer	•		2.055.520	400.450		
			3,055,520	699,1/8		
Assessor Development convices						
Development services Public trustee 4.248	=			4.240		
·, - · ·			0.027.250	· ·		
Parking 9,037,258 6,494,353 Total concerl coverage at 12,000,242 23,000,239 10,071,034	9	12.060.242			-	
Total general government 12,960,242 33,086,328 10,671,834	Totai generai government	12,960,242	33,080,328	10,6/1,834	-	
Public Safety:	Public Safety:					
Coroner 851,620 179,669	Coroner		851,620	179,669		
Sheriff	Sheriff					
Sheriff operation 1,820,264 192,216	Sheriff operation		1,820,264	192,216		
Jail 5,817,506 3,616,390.00	Jail		5,817,506	3,616,390.00		
District attorney	District attorney					
Judicial building 49,914,029 88,033	Judicial building		49,914,029	88,033		
Criminal justice center 55,485,888 1,075,126	Criminal justice center		55,485,888	1,075,126		
Sheriff special investigation	Sheriff special investigation					
Total public safety 113,889,307 5,151,434	Total public safety		113,889,307	5,151,434		
Public works:	D 1.1.					
		554 910	9 196 161	2 959 127	440,318,320	
	1			· ·	440,318,320	
354,010 0,400,401 5,050,427 440,510,52	Total public works	334,010	0,700,701	<u></u>	470,310,320	
Health and welfare:	Health and welfare:					
Department of human services 4,982,081 46,998			4 982 081	46 998		
Health department 4,065,600	<u>*</u>			10,220		
One stop job center 113,493			1,000,000	113 493		
Total health and welfare 9,047,681 160,491			9 047 681			
7,017,001				100,171		
Culture and recreation:	Culture and recreation:					
Parks 502,165 3,726,741 3,997,414	Parks	502,165	3,726,741	3,997,414		
Total culture and recreation 502,165 3,726,741 3,997,414	Total culture and recreation					
Total governmental funds	Total governmental funds		, , , , , , , , , , , , , , , , , , , ,	, , , , , ,	-	
. The state of the		\$ 14,017,217	\$ 168,236,518	\$ 23,839,600	\$ 440,318,320	

^{*} This schedule presents only the capital balances related to governmental funds. Accordingly, the capital assets reported in internal service funds are excluded from the above amounts. Generally, the capital assets for the internal service funds are included as governmental activities in the statement of net assets.

Maintenance,
transportation and
communication
equipment
\$ 21,100 436,654
7,589,282

tran	sportation and				
CO	mmunication	Furniture and	Computer	Construction	
	equipment	fixtures	equipment	in progress	Total
\$		\$	\$	\$	\$ 6,387
	21,100		148,843		369,715
	436,654	91,305	68,708	387,957	31,683,067
			18,013		18,013
		6,676	83,405		90,081
		20,002	697,166		805,601
	7,589,282	216,664	9,962,162	324,282	24,527,202
			8,428		8,428
	172,055	710,573	2,492,727		7,130,053
		·	125,869		125,869
		71,550	96,447		167,997
		, ,	729,337		729,337
			222,170		226,418
			,		15,531,611
-	8,219,091	1,116,770	14,653,275	712,239	81,419,779
	0,217,071	1,110,110	1,,000,270		
	216,020	216,772	372,002		1,836,083
	6,259,431	426,738	1,060,290		9,758,939
					9,433,896
	81,995		99,457		181,452
				14,957,598	64,959,660
	12,966				56,573,980
	690,471				690,471
	7,260,883	643,510	1,531,749	14,957,598	143,434,481
	24,118,215	244,484	355,201	22,854,393	500,790,311
	24,118,215	244,484	355,201	22,854,393	500,790,311
	128,625	58,264	263,804		5,479,772
	120,023	30,204	203,004		4,065,600
	23,022	9,244	324,052		469,811
	151,647	67,508	587,856		10,015,183
	131,04/	07,300	307,030		10,013,103
	47,064	6,800	53,990	197,356	8,531,530
	47,064	6,800	53,990	197,356	8,531,530
\$	39,796,900	\$ 2,079,072	\$ 17,182,071	\$ 38,721,586	\$ 744,191,284

El Paso County, Colorado Capital Assets Used in the Operation of Governmental Funds Schedule of Changes by Function and Activity December 31, 2009

General government: 6,387 \$ \$ 6,387 Office of the Board \$ 6,387 \$ 369,715 369,715 369,715 31,683,067 31,683,067 18,013 18,013 18,013 18,013 18,013 28,006 18,013 18,013 18,013 29,081 90,081 90,081 18,013 29,081 18,013 29,081 18,013 20,081 18,013 20,081 18,013 20,081 18,013 20,081 18,013 20,081 18,013 20,081 805,601 18,013 20,081 18,013 20,081 18,013 20,081 18,013 20,081 18,013 20,081 18,013 20,081 18,013 20,081 18,013 20,081 18,013 20,081 18,013 20,081 18,428 20,527,002 20,081 18,428 20,527,002 20,002 20,002 20,002 20,002 20,002 20,002 20,002 20,002 20,002 20,002 20,002 20,002 20,002 20,002 20,002	Function and activity	Ca	overnmental Funds apital Assets uary 1, 2009		Additions	Deletions	C	Funds Capital Assets ember 31, 2009
Security 369,715 369,715 Facilities management 31,255,052 428,015 31,683,067 Environmental services 18,013 18,013 Employment services 90,081 90,081 Finance 805,601 805,601 Information services 23,498,251 1,028,951 24,527,202 County attorney 8,428 8,428 8,428 Clerk and recorder 7,072,534 57,519 7,130,053 Treasurer 125,869 167,997 167,997 Development services 729,337 729,337 729,337 Public trustee 226,418 226,418 226,418 Parking 15,494,872 36,739 15,531,611 Total general government 79,868,555 1,551,224 81,419,779 Public safety: Coroner 1,705,919 130,164 1,836,083 Sheriff 39,433,896 9,433,896 9,433,896 District attorney 181,452 181,452 181,452 181,452 Judicial								
Facilities management 31,255,052 428,015 31,683,067 Environmental services 18,013 18,013 Employment services 90,081 90,081 Finance 805,601 805,601 Information services 23,498,251 1,028,951 24,527,202 County attorney 8,428 8,428 8,428 Clerk and recorder 7,072,534 57,519 7,130,053 Treasurer 125,869 167,997 167,997 Development services 729,337 729,337 729,337 Public trustee 226,418 226,418 226,418 Parking 15,494,872 36,739 15,531,611 Total general government 79,868,555 1,551,224 81,419,779 Public safety: Coroner 1,705,919 130,164 1,836,083 Sheriff Sheriff operation 9,744,481 391,135 376,677 9,758,939 Jail 9,433,896 9,433,896 9,433,896 9,433,896 9,433,896 9,433,896		\$		\$		\$	\$	•
Environmental services 18,013 18,013 Employment services 90,081 90,081 Finance 805,601 805,601 Information services 23,498,251 1,028,951 24,527,202 County attorney 8,428 8,428 8,428 Clerk and recorder 7,072,534 57,519 7,130,053 Treasurer 125,869 125,869 Assessor 167,997 167,997 Development services 729,337 729,337 Public trustee 226,418 36,739 15,531,611 Total general government 79,868,555 1,551,224 81,419,779 Public safety: Coroner 1,705,919 130,164 1,836,083 Sheriff 9,744,481 391,135 376,677 9,758,939 Jail 9,433,896 9,433,896 9,433,896 District attorney 181,452 181,452 Judicial building 58,101,202 6,858,458 64,959,660 Criminal justice center 54,846,588 1,727,392			•					
Employment services 90,081 90,081 Finance 805,601 805,601 Information services 23,498,251 1,028,951 24,527,202 County attorney 8,428 8,428 8,428 Clerk and recorder 7,072,534 57,519 7,130,053 Treasurer 125,869 125,869 Assessor 167,997 167,997 Development services 729,337 729,337 Public trustee 226,418 226,418 Parking 15,494,872 36,739 15,531,611 Total general government 79,868,555 1,551,224 81,419,779 Public safety: Coroner 1,705,919 130,164 1,836,083 Sheriff Sheriff operation 9,744,481 391,135 376,677 9,758,939 Jail 9,433,896 9,433,896 9,433,896 9,433,896 District attorney 181,452 181,452 181,452 181,452 181,452 181,452 181,452 56,573,980 56,573,980 56,573,980<					428,015			
Finance 805,601 805,601 Information services 23,498,251 1,028,951 24,527,202 County attorney 8,428 8,428 Clerk and recorder 7,072,534 57,519 7,130,053 Treasurer 125,869 125,869 Assessor 167,997 167,997 Development services 729,337 729,337 Public trustee 226,418 226,418 Parking 15,494,872 36,739 15,531,611 Total general government 79,868,555 1,551,224 81,419,779 Public safety: Sheriff 1,705,919 130,164 1,836,083 Sheriff 9,744,481 391,135 376,677 9,758,939 Jail 9,433,896 9,433,896 9,433,896 District attorney 181,452 181,452 181,452 Judicial building 58,101,202 6,858,458 64,959,660 Criminal justice center 54,846,588 1,727,392 56,573,980 Sheriff special investigation 690,471 <td></td> <td></td> <td>•</td> <td></td> <td></td> <td></td> <td></td> <td></td>			•					
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Treasurer 125,869 125,869 Assessor 167,997 167,997 Development services 729,337 729,337 Public trustee 226,418 226,418 Parking 15,494,872 36,739 15,531,611 Total general government 79,868,555 1,551,224 81,419,779 Public safety: Coroner 1,705,919 130,164 1,836,083 Sheriff Sheriff operation 9,744,481 391,135 376,677 9,758,939 Jail 9,433,896 9,433,896 9,433,896 9,433,896 District attorney 181,452 181,452 181,452 Judicial building 58,101,202 6,858,458 64,959,660 Criminal justice center 54,846,588 1,727,392 56,573,980 Sheriff special investigation 690,471 690,471 690,471 Total public safety 134,704,009 9,107,149 376,677 143,434,481 Public works: Department of transportation 474,463,657 <td>· · · · · · · · · · · · · · · · · · ·</td> <td></td> <td></td> <td></td> <td>55.540</td> <td></td> <td></td> <td></td>	· · · · · · · · · · · · · · · · · · ·				55.540			
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Public trustee 226,418 226,418 Parking 15,494,872 36,739 15,531,611 Total general government 79,868,555 1,551,224 81,419,779 Public safety: Coroner 1,705,919 130,164 1,836,083 Sheriff 5heriff operation 9,744,481 391,135 376,677 9,758,939 Jail 9,433,896 9,433,896 9,433,896 District attorney 181,452 181,452 181,452 Judicial building 58,101,202 6,858,458 64,959,660 Criminal justice center 54,846,588 1,727,392 56,573,980 Sheriff special investigation 690,471 690,471 690,471 Total public safety 134,704,009 9,107,149 376,677 143,434,481 Public works: Department of transportation 474,463,657 26,679,030 352,376 500,790,311								
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Coroner 1,705,919 130,164 1,836,083 Sheriff 9,744,481 391,135 376,677 9,758,939 Jail 9,433,896 9,433,896 9,433,896 District attorney 181,452 181,452 181,452 Judicial building 58,101,202 6,858,458 64,959,660 Criminal justice center 54,846,588 1,727,392 56,573,980 Sheriff special investigation 690,471 690,471 690,471 Total public safety 134,704,009 9,107,149 376,677 143,434,481 Public works: Department of transportation 474,463,657 26,679,030 352,376 500,790,311	Total general government		79,000,333		1,331,224	 		01,419,779
Coroner 1,705,919 130,164 1,836,083 Sheriff 9,744,481 391,135 376,677 9,758,939 Jail 9,433,896 9,433,896 9,433,896 District attorney 181,452 181,452 181,452 Judicial building 58,101,202 6,858,458 64,959,660 Criminal justice center 54,846,588 1,727,392 56,573,980 Sheriff special investigation 690,471 690,471 690,471 Total public safety 134,704,009 9,107,149 376,677 143,434,481 Public works: Department of transportation 474,463,657 26,679,030 352,376 500,790,311	Public safety:							
Sheriff Sheriff operation 9,744,481 391,135 376,677 9,758,939 Jail 9,433,896 9,433,896 District attorney 181,452 181,452 Judicial building 58,101,202 6,858,458 64,959,660 Criminal justice center 54,846,588 1,727,392 56,573,980 Sheriff special investigation 690,471 690,471 690,471 Total public safety 134,704,009 9,107,149 376,677 143,434,481 Public works: Department of transportation 474,463,657 26,679,030 352,376 500,790,311	•		1 705 919		130 164			1 836 083
Sheriff operation 9,744,481 391,135 376,677 9,758,939 Jail 9,433,896 9,433,896 9,433,896 District attorney 181,452 181,452 Judicial building 58,101,202 6,858,458 64,959,660 Criminal justice center 54,846,588 1,727,392 56,573,980 Sheriff special investigation 690,471 690,471 690,471 Total public safety 134,704,009 9,107,149 376,677 143,434,481 Public works: Department of transportation 474,463,657 26,679,030 352,376 500,790,311			1,703,717		150,101			1,030,003
Jail 9,433,896 9,433,896 District attorney 181,452 181,452 Judicial building 58,101,202 6,858,458 64,959,660 Criminal justice center 54,846,588 1,727,392 56,573,980 Sheriff special investigation 690,471 690,471 690,471 Total public safety 134,704,009 9,107,149 376,677 143,434,481 Public works: Department of transportation 474,463,657 26,679,030 352,376 500,790,311			9 744 481		391 135	376 677		9 758 939
District attorney 181,452 181,452 Judicial building 58,101,202 6,858,458 64,959,660 Criminal justice center 54,846,588 1,727,392 56,573,980 Sheriff special investigation 690,471 690,471 Total public safety 134,704,009 9,107,149 376,677 143,434,481 Public works: Department of transportation 474,463,657 26,679,030 352,376 500,790,311	_				371,133	370,077		
Judicial building 58,101,202 6,858,458 64,959,660 Criminal justice center 54,846,588 1,727,392 56,573,980 Sheriff special investigation 690,471 690,471 Total public safety 134,704,009 9,107,149 376,677 143,434,481 Public works: Department of transportation 474,463,657 26,679,030 352,376 500,790,311	5							
Criminal justice center 54,846,588 1,727,392 56,573,980 Sheriff special investigation 690,471 690,471 Total public safety 134,704,009 9,107,149 376,677 143,434,481 Public works: Department of transportation 474,463,657 26,679,030 352,376 500,790,311			-		6.858.458			•
Sheriff special investigation 690,471 690,471 Total public safety 134,704,009 9,107,149 376,677 143,434,481 Public works: Department of transportation 474,463,657 26,679,030 352,376 500,790,311	= =							
Total public safety 134,704,009 9,107,149 376,677 143,434,481 Public works: Department of transportation 474,463,657 26,679,030 352,376 500,790,311	· · · · · · · · · · · · · · · · · · ·				-,, , , -			
Public works: Department of transportation 474,463,657 26,679,030 352,376 500,790,311	-				9,107,149	376,677		
Department of transportation 474,463,657 26,679,030 352,376 500,790,311	,		, ,		, , ,	 ,		, ,
	Public works:							
Total public works 474,463,657 26,679,030 352,376 500,790,311	Department of transportation		474,463,657		26,679,030	 352,376		500,790,311
	Total public works		474,463,657		26,679,030	352,376		500,790,311
Health and welfare:								
Department of human services 5,479,772 5,479,772	-							
Health department 4,065,600 4,065,600								
One stop job center 469,811 469,811						 		
Total health and welfare 10,015,183 10,015,183	Total health and welfare	-	10,015,183					10,015,183
Culture and recreation:	Culture and recreation:							
Parks 8,333,382 198,148 8,531,530			8 322 282		100 140			Q 521 520
Total culture and recreation 8,333,382 198,148 8,531,530				-			-	
Total governmental funds		-	0,333,302		170,140	 		0,331,330
capital assets \$ 707,384,786 \$ 37,535,551 \$ 729,053 \$ 744,191,284		\$	707,384,786	\$	37,535,551	\$ 729,053	\$	744,191,284

^{*} This schedule presents only the capital balances related to governmental funds. Accordingly, the capital assets reported in internal service funds are excluded from the above amounts. Generally, the capital assets for the internal service funds are included as governmental activities in the statement of net assets.

Miscellaneous



El Paso County, Colorado Human Services Fund Schedule of EBT Authorizations, Warrant Expenditures, and Total Expenditures For the year ended December 31, 2009

	A	В	С	D	E
	EBT	County Share	Expenditures	EBT plus	Total County
Program	Authorizations	of EBT Auth.	by Warrant	Warrant Exp	Expenditures
Old Age Pension	\$ 5,969,273	\$ 13,572	\$	\$ 5,969,273	\$ 13,572
LEAP	\$ 8,751,402	\$	\$ 622,413	\$ 9,373,815	\$ 622,413
TANF	\$ 10,911,178	\$ 1,362,435	\$ 9,122,559	\$ 20,033,737	\$ 10,484,994
Administration	\$	\$ 1,453,821	\$ 10,538,312	\$ 10,538,312	\$ 11,992,133
Child Welfare	\$ 33,291,943	\$ 6,956,261	\$ 8,524,116	\$ 41,816,059	\$ 15,480,378
Core Services	\$ 5,050,705	\$ 776,778	\$ 362,791	\$ 5,413,496	\$ 1,139,569
AND	\$ 1,377,280	\$	\$ 476,268	\$ 1,853,548	\$ 476,268
IV-D Administration	\$	\$	\$ 4,336,025	\$ 4,336,025	\$ 4,336,025
Child Care	\$ 11,248,492	\$ 995,613	\$ 646,506	\$ 11,894,997	\$ 1,642,118
Senior Service/Vet's	\$	\$	\$ 192,681	\$	\$ 192,681
Grants/Other ***	\$	\$	\$ 2,013,895	\$	\$ 2,013,895
Sub-Total	\$ 76,600,272	\$ 11,558,480	\$ 36,835,565	\$ 111,229,262	\$ 48,394,045
Food Assistance	\$ 80,183,438	\$	\$	\$ 80,183,438	\$
Grand Total	\$ 156,783,710	\$ 11,558,480	\$ 36,835,565	\$ 191,412,700	\$ 48,394,045

- A. EBT Authorizations reflect Human Services payments authorized by El Paso County and paid by CDHS.
- B. County Share of EBT Transactions are reported as a reduction of State cash advances to the County
- **C.** Expenditures by warrant reflects cash disbursements from the County.
- **D.** EBT Authorizations (A) plus Warrants (C) reflects the total State, Federal and County participation in Human Services programs and recorded on a Cash Basis in the State Financial System (CFMS).
- **E.** Total County Expenditures reflects the net disbursements by warrant (C) plus County Share of EBTs (B) and recorded on a Modified Accrual Basis in the County Financial System.
 - *** Grants/Other reflect expenditures in the County Financial System Only, and noted on CFMS as Settled outside CFMS.



Financial Planning 02/01 Form # 350-050-36 The public report burden for this information collection is estimated to average 380 hours annually. City or County: El Paso County LOCAL HIGHWAY FINANCE REPORT YEAR ENDING: December 2009 This Information From The Records Of-Sherri Cassidy, Division Manager Prepared By: County of El Paso, Colorado Phone: 719-520-6461 I. DISPOSITION OF HIGHWAY-USER REVENUES AVAILABLE FOR LOCAL GOVERNMENT EXPENDITURE Local Local C. Receipts from D. Receipts from Motor-Vehicle State Highway-Federal Highway ITEM Motor-Fuel **User Taxes** Administration Taxes Taxes Total receipts available Minus amount used for collection expenses 3. Minus amount used for nonhighway purposes 4. Minus amount used for mass transit Remainder used for highway purposes II. RECEIPTS FOR ROAD AND STREET PURPOSES III. DISBURSEMENTS FOR ROAD AND STREET PURPOSES ITEM ITEM AMOUNT AMOUNT A. Receipts from local sources: A. Local highway disbursements: 1. Local highway-user taxes 1. Capital outlay (from page 2) 12,887,674 a. Motor Fuel (from Item I.A.5.) 2. Maintenance: 5,762,553 b. Motor Vehicle (from Item I.B.5.) 3. Road and street services: c. Total (a.+b.) a. Traffic control operations 810,870 b. Snow and ice removal 1,558,254 2. General fund appropriations c. Other 3. Other local imposts (from page 2) 11,459,752 829,797 4. Miscellaneous local receipts (from page 2) 5,416,311 d. Total (a. through c.) 3,198,921 5. Transfers from toll facilities 4. General administration & miscellaneous 1,743,545 6. Proceeds of sale of bonds and notes: 5. Highway law enforcement and safety a. Bonds - Original Issues 6. Total (1 through 5) 33,538,458 b. Bonds - Refunding Issues B. Debt service on local obligations: c. Notes 1. Bonds: d. Total (a. + b. + c.)0 a. Interest 16,876,063 7. Total (1 through 6) b. Redemption **B. Private Contributions** c. Total (a. + b.) 0 C. Receipts from State government 2. Notes: 10,774,521 (from page 2) a. Interest D. Receipts from Federal Government b. Redemption (from page 2) 4,381,415 c. Total (a. + b.) 0 E. Total receipts (A.7 + B + C + D)32,031,999 3. Total (1.c + 2.c)0 C. Payments to State for highways D. Payments to toll facilities E. Total disbursements (A.6 + B.3 + C + D)33,538,458 IV. LOCAL HIGHWAY DEBT STATUS (Show all entries at par) Opening Debt Amount Issued Redemptions Closing Debt A. Bonds (Total) 0 1. Bonds (Refunding Portion) B. Notes (Total) 0 V. LOCAL ROAD AND STREET FUND BALANCE A. Beginning Balance B. Total Receipts C. Total Disbursements D. Ending Balance E. Reconciliation 10,441,920 32,031,999 33,538,458 8,935,461 **Notes and Comments:**

See the accompanying independent auditors' report.

FORM FHWA-536 (Rev. 1-05)

PREVIOUS EDITIONS OBSOLETE

(Next Page)

LOCAL HIGHWAY FINANCE REPORT

STATE: Colorado YEAR ENDING (mm/yy): December 2009

II. RECEIPTS FOR ROAD AND STREET PURPOSES - DETAIL

ITEM	AMOUNT	ITEM	AMOUNT
A.3. Other local imposts:		A.4. Miscellaneous local receipts:	
a. Property Taxes and Assessments	2,002,020	a. Interest on investments	528
b. Other local imposts:		b. Traffic Fines & Penalities	
1. Sales Taxes	2,420,928	c. Parking Garage Fees	
2. Infrastructure & Impact Fees	1,913,138	d. Parking Meter Fees	
3. Liens		e. Sale of Surplus Property	
4. Licenses		f. Charges for Services	
5. Speafic Ownership &/or Other	5,123,666	g. Other Misc Receipts	479,010
6. Total (1. through 5.)	9,457,732	h. Other	4,936,773
c Total (a. + b.)	11,459,752	i. Total (a. through h.)	5,416,311
	(Carry forward to page 1)		(Carry forward to page 1)
VITITO A	434077377		434011347

ITEM	AMOUNT	ITEM	AMOUNT
C. Receipts from State Government		D. Receipts from Federal Government	
1. Highway-user taxes	10,141,413	1. FHWA (from Item I.D.5.)	
2. State general funds		2. Other Federal agencies:	
3. Other State funds:		a. Forest Service	83,711
a. State bond proceds		b. FEMA	
b. Project Match		c. HUD	
c. Motor Vehide Registrations	633,108	d. Federal Transit Admin	4,207,400
d. Other(Speafy)		e. U.S. Corps of Engineers	
e. Other (Speafy)		f. Other Federal	90,304
f. Total (a. through e.)	633,108	g. Total (a. through f.)	4,381,415
'4. Total (1. + 2. + 3.f)	10,774,521	3. Total (1. + 2.g)	

III. DISBURSEMENTS FOR ROAD AND STREET PURPOSES - DETAIL

	ON NATIONAL HIGHWAY SYSTEM	OFF NATIONAL HIGHWAY SYSTEM	TOTAL
	(a)	(b)	(c)
A.1. Capital outlay:			
a. Right-Of-Way Costs		7,302	7,302
b. Engineering Costs		668,831	668,831
c Construction:			
(1). New Facilities		4,936,773	4,936,773
(2). Capacity Improvements	5,144,081		5,144,081
(3). System Preservation		2,130,687	2,130,687
(4). System Enhancement & Operation			0
(5). Total Construction(1) + (2) + (3) + (4)	5,144,081	7,067,460	12,211,541
d. Total Capital Outlay (Lines 1.a. + 1.b. + 1.c.5)	5,144,081	7,743,593	12,887,674
			(Carry forward to page 1)

Notes and Comments:

See the accompanying independent auditors' report.

(Carry forward to page 1)

III. STATISTICAL SECTION



El Paso County, Colorado Statistical Section

This part of the El Paso County comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

FINANCIAL TRENDS

These schedules contain trend information to help the reader understand how the County's financial performance and fiscal health have changed over time.

Net Assets by Component Changes in Net Assets Fund Balances, Governmental Funds Changes in Fund Balances, Governmental Funds

REVENUE CAPACITY

These schedules contain information to help the reader assess the County's most significant sources of revenue.

Assessed Value and Actual Value of Taxable Property
Direct and Overlapping Property Tax Rates
Principal Sales Tax Payers
General Fund Property Tax Levies and Collections

DEBT CAPACITY

These schedules contain information to help the reader assess the affordability of the County's current level of debt and the County's ability to issue debt in the future.

Ratios of Outstanding Debt by Type

DEMOGRAPHIC AND ECONOMIC INFORMATION

These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.

Demographic and Economic Statistics

OPERATING INFORMATION

This schedule contains information regarding the number of employees in various job categories and types of assets by function/department.

Full-Time Equivalent County Employees by Function/Program
Operating Indicators by Function/Program
Capital Asset Statistics by Function/Program



Financial Trends

Schedule 1 El Paso County Net Assets by Component Last Eight Fiscal Years

	Fiscal Year							
		2002		2003		2004		2005
Governmental activities								
Invested in capital assets, net of related debt	\$	92,778,558	\$	118,535,632	\$	127,978,967	\$	135,624,461
Restricted		12,246,084		8,260,460		7,173,760		5,652,345
Unrestricted		44,035,801		29,940,093		30,101,673		27,478,459
Total governmental activities net assets	\$	149,060,443	\$	156,736,185	\$	165,254,400	\$	168,755,265
Business-type activities								
Invested in capital assets, net of related debt	\$	886,205	\$	17,823,736	\$	4,586,665	\$	1,074,434
Unrestricted		1,480,715		3,251,954		2,964,582		4,283,618
Total business-type activities net assets	\$	2,366,920	\$	21,075,690	\$	7,551,247	\$	5,358,052
Primary government								
Invested in capital assets, net of related debt	\$	111,094,514	\$	136,359,368	\$	132,565,632	\$	136,698,895
Restricted		12,246,084		8,260,460		7,173,760		5,652,345
Unrestricted		46,642,594		33,192,047		33,066,255		31,762,077
Total primary government net assets	\$	169,983,192	\$	177,811,875	\$	172,805,647	\$	174,113,317

Data source: Statement of Net Assets, EPC Financial Statements El Paso County Financial Statements *Data not available prior to 2002

2006	2007		2008	2009		
\$ 473,797,276	\$	568,270,750	\$ 426,496,580	\$	432,326,238	
 5,763,652 20,658,649		11,650,811 (104,993,011)	 15,786,029 (27,537,646)		12,143,902 (19,957,838)	
\$ 500,219,577	\$	474,928,550	\$ 414,744,963	\$	424,512,302	
\$ 1,387,518	\$	1,358,758	\$ 886,205	\$	864,976	
3,219,917		2,662,302	1,480,954		1,346,726	
\$ 4,607,435	\$	4,021,060	\$ 2,367,159	\$	2,211,702	
\$ 475,184,794	\$	569,629,508	\$ 427,382,785	\$	433,191,214	
5,763,652		11,650,811	15,786,029		12,143,902	
23,878,566		(102,330,709)	(26,056,692)		(18,611,112)	
\$ 504,827,012	\$	478,949,610	\$ 417,112,122	\$	426,724,004	

Schedule 2 El Paso County Changes in Net Assets Last Eight Fiscal Years

				Fisca	1 Ye	ar		
Expenses		2002		2003		2004		2005
Governmental activities:								
General government	\$	56,128,401	\$	47,747,062	\$	49,900,240	\$	53,148,164
Public Safety		45,394,457		58,328,018		58,589,412		63,502,622
Public Works		16,071,908		15,586,001		13,936,364		17,441,950
Health and Welfare		54,144,080		57,633,160		51,108,682		52,030,311
Culture and recreation		2,874,399		3,290,235		2,984,955		3,293,236
Auxiliary services		539,819		390,897		348,134		461,330
Outside agencies								
Interest on long-term debt		915,096		4,577,409		4,244,308		4,665,637
Total governmental activities expenses		176,068,160		187,552,782		181,112,095		194,543,250
Business-type activities:								
Equestrian Center		838,587		870,650		821,267		
County Fair		396,922		397,710		390,042		
Arts facility		1,390,300		1,432,876		13,921,652		
Waste management		636,248		617,281		547,995		611,002
Land Development		82,870		240,416		829,191		1,293,983
Total business-type activities expenses		3,344,927		3,558,933		16,510,147		1,904,985
Total primary government expenses	\$	179,413,087	\$	191,111,715	\$	197,622,242	\$	196,448,235
Program Revenues								
Governmental activities:								
Charges for services:								
General government	\$	14,987,717	\$	17,562,445	\$	15,363,829	\$	16,823,845
Public safety	T	1,246,706	T	2,070,767	Ħ	2,354,944	¥	2,961,540
Public works		2,626,170		2,609,072		127,994		99,519
Health and Welfare		168,662		289,178		133,268		392,601
Culture and recreation		186,400		120,708		145,294		419,361
Outside agencies		100,400		120,700		136,317		3,546
Operating grants and contributions		52,323,267		51,577,164		48,826,210		52,447,436
Capital grants and contributions		14,466,454		15,923,473		13,263,876		8,670,183
Total governmental activities program revenues		86,005,376	_	90,152,807		80,351,732		81,818,031
Business-type activities:								
Charges for services:								
Equestrian Center		599,689		638,155				
County Fair		235,844		207,759		208,660		
Arts facility		899,988		929,615		784,586		
Waste management		681,185		661,720		708,886		765,166
Land Development		551,976		804,197		948,010		2,595,240
Operating grants and contributions		331,770		27,000		18,000		2,393,2 4 0
Total business-type activities program revenues		2,968,682		3,268,446		2,668,142		3,360,406
Total primary government program revenues	\$	88,974,058	\$	93,421,253	\$	83,019,874	\$	85,178,437
rotai primary government program revenues	Ψ	00,777,030	#	72,741,433	Ψ_	05,017,074	Ψ_	00,170,707

(Continued)

	2006	2007	2008	2009
\$	49,588,735	\$ 58,370,104	\$ 44,543,821	\$ 40,459,544
	68,322,881	85,943,749	70,429,035	71,629,027
	15,126,834	17,968,376	96,727,905	39,723,895
	54,071,254	59,075,189	53,492,404	65,628,193
	3,049,572	3,774,357	2,942,434	2,911,825
	276,546	1,255,626	2,003,860	184,138
	6,636,067	6,132,634	4,613,511	4,046,667
	4,571,516	6,578,057	5,700,186	2,734,663
	201,643,405	239,098,092	280,453,156	227,317,952
	657,857	794,749	874,130	814,250
	3,458,822	3,120,259	2,780,985	., .,
-	4,116,679	3,915,008	3,655,115	814,250
\$	205,760,084	\$ 243,013,100	\$ 284,108,271	\$ 228,132,202
\$	17,205,184	\$ 15,965,622	\$ 15,597,399	\$ 16,888,532
	2,743,137	3,266,421	3,842,816	4,695,479
	358,491	602,212	1,892,183	1,963,976
	575,555	383,931	402,884	165,172
	410,763	542,084	4,336,800	618,382
	240,988	213,393	221,753	240,898
	58,034,608	57,120,280	55,961,305	73,028,190
	26,960,492	 15,370,037	25,615,236	22,988,775
	106,529,218	93,463,980	 107,870,376	120,589,404
	761 120	Q16 060	882,231	730,278
	761,139 2,285,934	846,968 1,957,808	1,539,145	130,218
	3,047,073	 2,804,776	 2,421,376	 730,278
\$	109,576,291	\$ 96,268,756	\$ 110,291,752	\$ 121,319,682
	, ,	 	 	 , , ,

Schedule 2 - Continued El Paso County Changes in Net Assets Last Eight Fiscal Years

	Fiscal Year							
Net (Expense) Revenue		2002		2003		2004		2005
Governmental activities		(90,062,784)		(97,399,975)		(100,760,363)		(112,725,219)
Business-type activities		(349,245)		(97,690,462)		(13,269,326)		1,093,430
Total primary government net expense	\$	(90,412,029)	\$	(195,090,437)	\$	(111,631,789)	\$	(111,631,789)
General Revenues and Other Changes in Net Assets								
Governmental activities:								
Taxes								
Property taxes	\$	24,764,323	\$	34,134,150	\$	32,452,212	\$	33,625,151
Sales taxes		60,214,529		60,324,356		64,372,866		67,839,928
Other taxes		10,435,135		9,419,579		10,356,101		9,184,444
Investment earnings		1,393,255		1,492,800		1,770,007		4,433,373
Gain/Loss on sale of capital assets				118,175		30,417		1,140,836
Transfers		(1,040,334)		(413,343)		296,975		(17,648)
Total governmental activities		95,766,908		105,075,717		109,278,578		116,206,084
Business-type activities:								
Investment earnings		34,215		30,085		41,858		128,952
Loss on sale of capital assets								(3,433,225)
Transfers				413,343		(296,975)		17,648
Total business-type activities		34,215		443,428		(255,117)		(3,286,625)
Total primary government	\$	95,801,123	\$	105,519,145	\$	109,023,461	\$	112,919,459
Change in Net Assets								
Governmental activities	\$	(15,567,870)	\$	7,675,742	\$	8,518,215	\$	3,480,865
Business-type activities		20,922,749		(97,247,034)		(13,524,443)		(2,193,195)
Total primary government	\$	5,354,879	\$	(89,571,292)	\$	(5,006,228)	\$	1,287,670

Data source: Statement of Activities El Paso County Financial Statements *Data not available prior to 2002

2006		2007	2008	2009
(95,114,187)		(145,634,112)	(172,582,780)	(106,728,548)
(1,069,606)		(1,110,232)	(1,233,739)	(83,972)
\$ (96,183,793)	\$	(146,744,344)	\$ (173,816,519)	\$ (106,812,520)
<u> </u>		<u> </u>		
\$ 35,549,331	\$	36,748,742	\$ 43,479,334	\$ 44,657,977
68,520,201		69,146,880	50,098,470	58,722,451
11,392,744		9,931,960	9,409,854	15,242,819
3,429,584		4,818,667	2,270,800	355,449
(179,211)		80,732	297,718	82,816
 (486,487)		(383,896)	27,510	 74,966
 118,226,162		120,343,085	105,583,686	 119,136,478
179,621		139,961	46,354	3,481
486,487		383,896	 (27,510)	 (74,966)
666,108		523,857	18,844	(71,485)
\$ 118,892,270	\$	120,866,942	\$ 105,602,530	\$ 119,064,993
\$ 23,111,975	\$	(25,291,027)	\$ (66,999,094)	\$ 12,407,930
 (403,498)		(586,375)	(1,214,895)	(155,457)
\$ 22,708,477	\$	(25,877,402)	\$ (68,213,989)	\$ 12,252,473
	_		 	

Schedule 3 El Paso County Fund Balances, Governmental Funds Last Eight Fiscal Years

		Fisca	l Ye	ar	
	 2002	2003		2004	2005
General Fund					
Reserved	\$ 2,988,837	\$ 1,559,837	\$	834,885	\$ 1,075,248
Unreserved	17,523,967	15,794,157		17,939,715	18,255,711
Total general fund	\$ 20,512,804	\$ 17,353,994	\$	18,774,600	\$ 19,330,959
All Other Governmental Funds					
Reserved	\$ 95,282,099	\$ 76,377,714	\$	54,429,269	\$ 18,295,204
Unreserved, reported in:					
Special revenue funds	13,237,162	12,557,702		12,861,205	11,138,582
Capital projects funds	1,213,295	3,699,095		2,863,497	2,077,759
Debt service funds					
Total all other governmental funds	\$ 109,732,556	\$ 92,634,511	\$	70,153,971	\$ 31,511,545
Total governmental funds	\$ 130,245,360	\$ 109,988,505	\$	88,928,571	\$ 50,842,504

Data source: Governmental Funds Balance Sheet El Paso County Financial Statements *Data not available prior to 2002

2006		2007	2008	2009		
\$ 7,167,536	\$	5,609,630	\$ 5,401,663	\$	6,364,437	
\$ 14,322,359 21,489,895	\$	14,729,641 20,339,271	\$ 17,222,930 22,624,593	\$	28,545,587 34,910,024	
\$ 4,346,714	\$	36,950,558	\$ 22,736,315	\$	14,483,922	
13,316,364		13,282,240	11,498,350 778,640		10,779,478	
\$ 17,663,078	\$	50,232,798	\$ 35,013,305	\$	25,263,400	
\$ 39,152,973	\$	70,572,069	\$ 57,637,898	\$	60,173,424	

Schedule 4 El Paso County Changes in Fund Balances, Governmental Funds Last Ten Fiscal Years

				Fisca	l Ye	ar		
		2000		2001		2002		2003
REVENUES								
Property taxes	\$	34,414,074	\$	30,925,258	\$	24,764,323	\$	34,134,150
Sales taxes		58,415,299		61,666,586		60,214,529		60,324,356
Other taxes		5,293,623		5,684,220		10,435,135		9,419,579
Intergovernmental		71,490,405		72,219,198		55,080,511		57,464,012
Fees and fines		276,355		285,260		832,409		631,149
Licenses and permits		2,706,926		2,766,930		121,301		148,948
Charges for services		13,352,044		16,267,961		14,283,695		17,606,093
Investment earnings		5,572,011		3,817,483		1,325,299		1,485,815
Miscellaneous		6,012,791		5,737,042		2,986,624		3,050,488
Total revenues	_	197,533,528		199,369,938		170,043,826		184,264,590
EXPENDITURES								
Current								
General government		44,322,211		48,164,585		53,926,618		43,835,780
Public safety		38,246,793		41,722,918		43,564,117		53,453,463
Public works		28,171,087		23,433,218		14,982,192		13,731,408
Health and welfare		63,185,698		62,817,472		54,149,719		56,031,953
Culture and recreation		,,		,		2,738,749		2,819,973
Outside agencies		2,435,445		1,243,792		_,, ,		_,=,=,,,,
Auxiliary services		5,355,459		5,176,635		528,567		581,881
Debt service:		0,000,100		0,170,000		020,007		001,001
Principal		809,810		1,324,436		1,617,938		1,743,693
Interest and other charges		000,010		1,321,130		582,987		4,584,467
Issuance costs						1,652,925		1,501,107
Capital outlay		13,619,283		12,245,687		14,972,896		27,769,819
Total expenditures		196,145,786		196,128,743		188,716,708		204,552,437
Excess of revenues over (under) expenditures		1,387,742		3,241,195		(18,672,882)		(20,287,847)
Other Financing Sources (uses)								
Refund of bond issuance costs								33,861
Certificates of participation issued						84,975,000		,
Premium on certificates of participation						1,607,413		
Capital lease financing				279,437		395,719		
Proceeds from sale of fixed assets		334,478		1,300,575		38,101		119,364
Transfers in		12,793,655		12,291,171		10,491,140		11,254,281
Transfers out		(12,793,655)		(12,252,624)		(14,290,879)		(11,376,514)
Assumption of deficit fund balance by		(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		(,,,)		(-1,,-,-,-,		(,,,
internal service fund								
Total other financing sources (uses)		334,478		1,618,559		83,216,494		30,992
Not abance in fund belanges	ф.		Ф		#		ф.	
Net change in fund balances		1,722,220	\$	4,859,754	\$	64,543,612	\$	(20,256,855)
Debt service as a percentage of noncapital								
expenditures		0.44%		0.72%		2.22%		3.58%
Data Source:								
El Paso County Financial Statements								

2004	2005	2006	2007	2008	2009
\$ 32,452,212	\$ 33,625,151	\$ 35,549,331	\$ 36,748,742	\$ 43,479,334	\$ 44,657,977
64,372,866	67,839,928	68,520,201	69,146,880	50,098,470	58,722,451
10,356,101	9,184,444	11,392,744	9,931,960	9,409,854	15,242,819
51,017,932	52,479,434	55,345,530	53,512,924	62,439,883	74,619,901
592,879	842,382	898,042	836,354	988,225	1,154,509
266,889	320,994	284,181	289,866	329,387	274,330
15,538,738	16,786,843	16,897,769	15,903,920	15,985,632	18,471,476
1,783,878	4,428,366	3,431,443	4,785,997	2,270,801	355,449
 4,292,448	5,432,838	8,193,869	7,918,558	11,990,328	7,394,816
 180,673,943	190,940,380	200,513,110	199,075,201	196,991,914	220,893,728
46,075,565	49,601,464	45,367,491	43,575,692	37,247,537	37,748,026
54,051,253	60,319,755	64,983,113	66,593,803	65,432,387	66,134,393
12,858,711	13,105,527	14,112,138	15,876,121	14,138,816	16,772,311
49,884,332	50,630,532	52,662,497	51,648,706	51,394,991	60,896,990
2,456,732	2,928,470	2,726,991	2,837,235	2,648,490	2,479,030
		6,636,067	5,473,129	4,401,352	4,150,462
335,263	345,991	328,360	581,234	412,422	287,069
1,225,000	2,555,000	3,490,000	3,375,000	2,885,000	2,975,000
4,584,989	4,648,895	4,570,462	6,588,783	5,559,367	5,581,880
183,888	, ,	, ,	, ,	113,365	, ,
36,200,625	46,409,060	16,895,596	10,230,546	31,110,585	18,861,177
207,856,358	230,544,694	211,772,715	206,780,249	215,344,312	215,886,338
, , ,	, , ,	, , , , , , , , , , , , , , , , , , , ,	, ,		, ,
(27,182,415)	(39,604,314)	(11,259,605)	(7,705,048)	(18,352,398)	5,007,390
(645,716)					
6,970,000			39,429,749	2,500,000	
46,576					
55,115	1,155,648	56,561	78,291	297,718	93,760
12,234,379	13,473,846	18,702,244	16,638,988	7,252,751	6,904,660
(12,537,873)	(13,131,247)	(19,188,731)	(17,022,884)	(7,225,241)	(6,829,694)
(- , · ,- · -)	(-, - ,)	(') ') '	(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	() , -)	(-,,,
6,122,481	1,498,247	(429,926)	39,124,144	2,825,228	168,726
\$ (21,059,934)	\$ (38,106,067)	\$ (11,689,531)	\$ 31,419,096	\$ (15,527,170)	\$ 5,176,116
3.49%	3.91%	4.14%	5.07%	4.65%	4.34%



Revenue Capacity

Schedule 5 El Paso County Assessed Value and Actual Value of Taxable Property Last Ten Fiscal Years

Assessment Year	Payable in					
Ended	Year	Vacant	Residential	Commercial	Industrial	Agricultural
December 31,		Land	Property	Property	Property	Property
2000	2001	239,694,050	2,161,401,520	1,319,055,820	343,138,320	9,625,080
2001	2002	302,075,500	2,403,130,940	1,529,818,180	368,301,950	10,844,990
2002	2003	285,479,270	2,527,692,430	1,566,835,300	415,302,620	11,230,610
2003	2004	304,921,310	2,420,184,700	1,586,881,330	352,325,230	12,189,850
2004	2005	281,213,190	2,515,131,740	1,624,789,480	325,357,000	13,713,710
2005	2006	335,975,160	2,892,970,890	1,723,592,810	308,133,320	14,523,730
2006	2007	327,623,600	3,032,146,110	1,775,643,960	302,573,000	14,489,940
2007	2008	411,181,000	3,476,511,140	1,998,462,020	311,518,010	15,032,210
2008	2009	403,977,710	3,553,447,120	2,077,273,830	237,821,480	14,805,920
2009	2010	406,086,530	3,698,915,150	2,189,684,690	229,551,730	14,665,810

Data Source: El Paso County Assessor's Office Abstracts of Assessment

^{*}Note: Total Taxable Assessed Value is already adjusted for tax exempt property value.

Natural Resources	Oil and Gas	Public Utilities	Total Taxable Assessed Value	Total Direct Tax Rate	*Tax-Exempt Property
5,037,600	0	192,377,800	4,270,330,190	8.339	1,090,699,030
5,438,030	0	201,121,000	4,820,730,590	7.821	1,171,535,730
5,356,810	0	252,852,100	5,064,749,140	7.880	1,195,377,570
5,174,850	0	224,088,900	4,905,766,170	7.947	1,177,685,410
7,516,620	0	248,252,200	5,015,973,940	8.012	1,232,798,230
7,566,860	0	241,063,500	5,523,826,270	7.673	1,264,464,180
8,026,450	0	248,220,800	5,708,723,860	7.710	1,282,937,580
7,955,940	0	269,088,800	6,489,749,120	7.514	1,463,061,020
9,705,240	0	281,115,200	6,578,146,500	7.583	1,512,133,950
8,325,440	0	278,262,800	6,825,492,150	7.531	1,549,584,850

Schedule 6 El Paso County Direct and Overlapping Property Tax Rates Last Ten Fiscal Years

Taxes Payable	2001	2002	2003	2004	2005
Assessment Year	2000	2001	2002	2003	2004
County direct rates					
General	2.814	3.167	2.864	2.923	2.995
Abatement	0.000	0.000	0.059	0.067	0.065
Road & Bridge	2.350	1.842	1.582	1.582	1.582
Social Services	1.687	1.324	1.204	1.454	1.319
Capital	0.707	0.660	1.443	0.893	1.023
Insurance	0.000	0.000	0.000	0.300	0.300
Retirement	0.781	0.728	0.728	0.728	0.728
Fleet	0.000	0.100	0.000	0.000	0.000
City and town rates					
Calhan	17.563	16.856	17.307	17.563	17.563
Colorado Springs	5.323	5.032	5.032	5.032	4.944
Fountain	10.239	10.239	10.239	10.239	10.239
Green Mountain Falls	14.588	14.588	14.588	14.588	14.588
Manitou Springs	15.981	17.836	18.277	17.368	17.836
Monument	7.042	6.407	6.469	6.454	6.408
Palmer Lake	24.560	19.442	20.038	21.536	21.753
Ramah	19.827	19.827	19.827	19.827	19.827
Levy Ranges for the following districts are:					
Fire Protection Districts	1.944-9.500	1.865-10.466	1.899-10.797	2.139-10.842	0.467-12.813
Sanitation Districts	0.679-7.028	0.664-5.439	0.664-4.999	0.665-5.254	0.666-3.714
Water Districts	0.532-11.238	0.532-11.238	0.532-12.870	0.532-15.300	0.532-16.279
Sanitation & Water Districts	3.758-30.863	3.191-26.960	3.174-26.960	3.429-32.198	3.981-34.044
Special Improvement Districts	1.653-55.000	1.009-60.000	1.009-60.000	1.009-65.000	1.000-49.500
Regional Library District	3.448	3.216	3.271	3.434	3.495
Metropolitan Districts	4.192-100.000	3.568-100.000	2.068-100.000	2.068-100.000	2.068-100.000
School Districts	26.143-58.897	24.591-58.897	24.686-58.897	21.717-60.216	21.568-60.216

Data Source: El Paso County Assessor's Office Abstracts of Assessment

2006	2007	2008	2009	2010
2005	2006	2007	2008	2009
2.599	2.179	4.182	5.144	5.017
0.057	0.037	0.037	0.069	0.064
1.582	1.568	1.280	0.330	0.330
1.319	1.290	0.000	0.000	0.000
0.963	1.450	1.320	1.390	1.330
0.400	0.450	0.000	0.000	0.000
0.753	0.736	0.695	0.650	0.790
0.000	0.000	0.000	0.000	0.000
17.525	17.563	17.563	17.563	17.563
4.944	4.944	4.944	4.944	4.279
10.239	10.239	10.239	10.239	10.239
14.588	14.588	15.558	14.558	13.588
17.284	17.284	15.951	15.951	15.750
5.872	6.458	6.289	6.289	6.289
19.070	16.544	15.340	16.180	15.989
19.827	19.827	19.827	19.827	19.827
2.130-12.527	2.322-12.660	1.635-12.423	1.479-12.423	1.357-12.423
0.650-3.759	0.650-4.134	0.650-4.500	0.579-4.501	0.621-4.500
0.532-14.437	0.532-14.437	0.534-14.437	0.430-14.437	0.445-14.437
3.831-26.995	4.142-31.840	4.065-31.423	4.001-33.070	6.950-29.055
1.000-45.000	1.000-45.000	1.000-51.000	1.000-51.000	1.000-51.000
3.296	3.515	3.325	3.54	3.468
2.068-100.000	2.068-100.000	2.031-100.000	1.927-100.000	.450-100.000
20.096-60.216	19.699-60.216	19.715-60.216	24.301-60.216	24.436-60.216

Schedule 7 El Paso County **Principal Sales Tax Payers** Current Year and Four Years Ago

Taxpayer Wal Mart Stores, Inc. Home Depot USA, Inc. City of Colorado Springs Target Corporation Verizon Wireless (VAW), LLC **Qwest Corporation** Broadmoor Hotel, Inc. Lowe's HIW, Inc. New Cingular Wireless PCS LLC Best Buy Stores, LP Sam's West, Inc. Total

	2005			2006	
		Percentage			Percentage
		of Total			of Total
Sales		County	Sales		County
Tax		Sales Tax	Tax		Sales Tax
Collected	Rank	Collected	Collected	Rank	Collected
3,427,575	1	5.38%	\$ 3,522,957	1	5.47%
1,876,642	2	2.95%	1,650,259	2	2.56%
1,444,928	3	2.27%	1,337,349	4	2.08%
1,111,509	5	1.75%	1,189,186	5	1.85%
718,781	8	1.13%	773,302	8	1.20%
1,394,574	4	2.19%	1,340,919	3	2.08%
920,445	6	1.45%	1,058,353	6	1.64%
599,784	10	0.94%	975,791	7	1.51%
689,640	9	1.08%	735,419	10	1.14%
735,353	7	1.15%	749,602	9	1.16%
\$ 12,919,231		20.28%	\$ 13,333,137		20.69%
	l				

Note: This schedule reflects only the total sales tax collected by the State of Colorado

Data Source: El Paso County Financial Statements Colorado Department of Revenue

	2007			2008				2009	
Sales Tax		Percentage of Total County Sales Tax	Sales Tax		Percentage of Total County Sales Tax		Sales Tax		Percentage of Total County Sales Tax
Collected	Rank	Collected	Collected	Rank	Collected	-	Collected	Rank	Collected
\$ 3,766,349	1	5.85%	\$ 3,820,996	1	5.94%	\$	4,056,114	1	6.31%
1,390,911	3	2.16%	1,448,459	3	2.25%		1,378,347	2	2.14%
1,454,791	2	2.26%	1,660,655	2	2.58%		1,371,202	3	2.13%
1,288,386	4	2.00%	1,246,475	4	1.94%		1,235,302	4	1.92%
767,202	8	1.19%	870,804	7	1.35%		1,066,296	5	1.66%
1,267,467	5	1.97%	1,213,056	5	1.89%		1,036,083	6	1.61%
1,126,944	6	1.75%	1,172,290	6	1.82%		999,161	7	1.55%
779,751	7	1.21%	848,979	8	1.32%		883,059	8	1.37%
			683,949	10	1.06%		826,358	9	1.28%
757,812	9	1.18%	748,990	9	1.16%		797,521	10	1.24%
757,237	10	1.18%							
\$ 13,356,850	•	20.76%	\$ 13,714,653	•	21.32%	\$	13,649,443	•	21.22%
								•	

Schedule 8 El Paso County General Fund Property Tax Levies and Collections Last Ten Fiscal Years

Fiscal Year	Taxes Levied	Collected v Fiscal Year		Collections	Total Collections to Date			
Ended December 31,	for the Fiscal Year	Amount	Percentage of Levy	in Subsequent Years	Amount	Percentage of Levy		
2000	11,571,602	11,480,750	99.21%	(12,809)	11,467,941	99.10%		
2001	10,163,811	10,127,394	99.64%	(2,121)	10,125,273	99.62%		
2002	5,554,833	5,518,791	99.35%	(20,424)	5,498,367	98.98%		
2003	12,519,209	12,462,880	99.55%	(1,571)	12,461,309	99.54%		
2004	12,588,717	12,499,386	99.29%	(13,238)	12,486,148	99.19%		
2005	13,231,072	13,163,179	99.49%	(28,822)	13,134,357	99.27%		
2006	13,038,236	12,812,122	98.27%	4,145	12,816,267	98.30%		
2007	11,128,530	11,087,810	99.63%	17,856	11,105,666	99.79%		
2008	30,837,804	24,213,913	78.52%	26,099	24,240,012	78.60%		
2009	31,311,340	30,648,628	97.88%	63,123	30,711,751	98.09%		

The 2008 Tax Levies and collections has been corrected for presentation in the 2009 CAFR

Data Source:

El Paso County Revenue Summary

Debt Capacity

Schedule 9 El Paso County Ratios of Outstanding Debt by Type Last Ten Fiscal Years

	Governmental	Activitives			
_	Certificates		Total	Percentage	
	of	Capital	Primary	of Personal	Per
Fiscal Year	Participation	Leases	Government	Income	Capita
2000	13,190,000	_	13,190,000	0.22%	29,603
2001	11,695,000	274,701	11,969,701	0.25%	30,136
2002	96,717,413	612,481	97,329,894	0.03%	29,983
2003	95,023,116	498,788	95,521,904	0.03%	30,592
2004	99,770,923	378,399	100,149,322	0.03%	32,018
2005	96,816,254	250,907	97,067,161	0.03%	33,577
2006	93,258,727	115,880	93,374,607	0.04%	34,189
2007	122,265,000	1,716,693	123,981,693	0.03%	35,658
2008	120,309,103	597,047	120,906,150	0.03%	38,126
2009	123,387,159	596,947	123,984,106	*	*

^{*} Data not available Data source: El Paso County Financial Statements US Department of Commerce Bureau of Economic Analysis

Demographic and Economic Information

Schedule 10 El Paso County Demographic and Economic Statistics Last Ten Calendar Years

	Population					apita Personal	l Income
	•	Change from		Change from			El Paso County as a
Year	Colorado	Prior Period	El Paso County	Prior Period	Colorado	El Paso County	Percentage of Colorado
2000	4,338,789	2.67%	520,571	2.26%	33,977	30,200	88.72%
2001	4,446,919	2.49%	533,530	2.49%	35,296	30,920	87.40%
2002	4,521,798	1.68%	541,066	1.41%	35,023	30,980	88.15%
2003	4,586,780	1.44%	547,571	1.20%	35,156	31,256	89.82%
2004	4,653,004	1.44%	554,587	1.28%	36,652	32,531	89.41%
2005	4,722,460	1.49%	565,341	1.94%	38,555	34,190	89.51%
2006	4,804,353	1.73%	576,240	1.93%	40,899	35,667	86.57%
2007	4,908,152	2.16%	597,632	3.71%	42,449	37,348	86.88%
2008	4,939,456	0.64%	596,053	-0.26%	43,021	38,126	88.62%
2009	5,024,748	1.73%	604,542	1.42%	*	*	*

Data source:

Colorado Department of Education

Bureau of Economic Analysis

^{*} Data not available

El Paso County Clerk and Recorder

US Census Bureau

US Bureau of Labor Statistics

US Department of Commerce

El Paso County Labor Force

Employed	Unemployed	Unemployment Rate	Public School Enrollment	Motor Vehicles Registered
257,305	7,467	2.8%	94,012	598,278
256,682	11,960	4.5%	96,381	652,372
257,736	17,444	6.3%	97,959	594,193
261,557	17,840	6.4%	99,165	583,461
267,952	16,128	5.7%	101,065	594,065
272,215	15,252	5.3%	103,069	445,909
284,819	12,663	4.3%	104,608	443,464
288,436	13,199	4.4%	105,157	479,917
284,544	17,383	5.8%	105,845	484,033
272,944	24,736	8.3%	109,246	487,456



Operating Information

Schedule 11 El Paso County
Full-time Equivalent County Government
Employees by Function/Program
Last Ten Fiscal Years

	Full-time Equivalent Employees									
Function/Program	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
County Commissioners	5	5	5	5	5	5	5	5	5	5
Internal Audit	0	0	0	0	0	0	2	0	0	0
County Assessor	63	63	66	66	66	66	66	66	66	52
County Clerk & Recorder -Operations	26	26	26	26	26	26	26	26	26	24
Motor Vehicle	79	79	79	79	79	79	83	83	83	70
Elections	16	16	16	16	17	17	17	17	17	14
Driver's Licenses	0	0	2	2	4	4	5	5	5	3
County Coroner	7	7	8	9	13	13	13	16	18	19
County Sheriff -Operations	222	226	229	230	231	231	239	240	248	243
Detentions	297	297	297	305	333	336	359	362	382	362
Pretrial Services (P.R. Bond)	0	0	0	0	0	0	0	0	0	0
Office of Emergency Management	3	0	0	0	0	0	0	0	0	0
County Treasurer	18	18	18	19	19	19	19	19	19	19
Public Trustee	11	11	14	14	14	14	14	14	14	12
County Attorney -General Fund	9	9	9	9	8	8	10	9	9	9
Useful Public Service	0	0	0	0	0	0	2	0	0	0
Dept. of Human Services	25	25	26	26	23	23	17	17	18	18
Employment Services	0	0	0	0	0	0	7	6	0	0
District Attorney - EPC Funded	144	146	152	157	157	157	163	177	186	183
Teller County Funded	0	0	0	1	1	1	1	1	1	4
Grant Funded	0	0	9	10	10	10	13	13	13	14
Human Services -General	350	350	351	361	361	361	360	360	362	414
Senior Services	4	4	4	4	4	4	3	3	2	1
Veterans Services	4	4	4	4	4	4	4	4	4	3
Pikes Peak Workforce Center	34	34	100	100	100	100	100	100	100	65

(Continued)

	Full-time Equivalent Employees									
Function/Program	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Administrative Services -Administration	7	7	5	7	5	5	4	5	6	4
Community Relations	1	1	0	0	0	0	0	0	0	0
County Fair	1	1	2	2	1	0	0	0	0	0
CSU Extension	4	4	4	4	4	4	4	4	0	0
Development Review	0	0	6	14	14	30	36	34	32	24
Land Use Study	0	0	0	5	5	5	5	5	0	0
Budget and Economic Development	3	3	3	4	4	4	0	0	8	12
Employee Benefits/Med Serv	0	0	0	0	8	8	12	16	18	13
Environmental Services	0	2	7	7	9	9	9	10	8	4
Facilities	47	47	46	46	49	51	51	51	52	31
Financial Services	16	16	17	23	24	24	25	25	16	13
Fleet Services	0	0	33	32	32	32	32	33	33	0
Forestry & Noxious Weeds	2	2	2	2	0	0	0	0	0	0
Human Resources	6	6	8	11	5	5	0	0	0	0
Information Services	58	59	64	70	69	69	68	69	69	67
Justice Services	13	13	14	14	14	17	15	15	14	1
Planning	18	18	18	17	16	0	0	0	0	0
Procurements & Contracts	7	7	6	6	7	7	7	7	7	6
Public Communications	0	0	0	0	0	0	4	3	2	2
Risk Management	4	4	4	4	4	4	0	0	0	0
Security	29	29	29	34	35	44	45	45	38	30
Solid Waste	3	3	3	4	4	4	4	4	5	5
800 MHz	0	0	1	1	1	1	1	1	1	0
Parks & Community Resources -Parks	43	41	39	41	40	41	41	41	41	29
Penrose Equestrian Center	10	10	10	10	10	10	0	0	0	0
Pikes Peak Center	10	10	10	10	10	0	0	0	0	0
Transportation -Engineering	27	29	26	30	30	30	24	24	0	0
Road & Bridge and Fleet Fund	194	194	161	158	159	162	166	164	188	187
Health and Environment	208	208	208	208	208	194	194	225	219	178
Retirement	3	3	3	3	3	3	3	3	3	3
Total	2,031	2,037	2,144	2,210	2,245	2,241	2,278	2,327	2,338	2,143

Data Source: El Paso County Final Budget

Schedule 12 El Paso County Operating Indicators by Function/Program Last Ten Fiscal Years

Function/Program	2000*	2001*	2002	2003
BoCC Administrative Services				
Board Meetings Board/Committee/Commission Appointments		122 100	126 112	125 100
Facilities Management				
Number of buildings maintained Square feet total maintained		72 2,200,000	120 2,200,000	121 2,246,207
Square reet total maintained		2,200,000	2,200,000	2,240,207
Parks Acres of Regional Parks, Recreation areas and conservation lands		4,000	5,000	5,000
Miles of Regional, Park & Nature Trails		70	80	85.0
County Office Sites (landscape maintenance)		17	17	17
Procurement and Contracts				
Purchase Orders Issued		853	831	900
Purchase Orders Issued (dollars) Surplus sales (\$)		53,775,996 372,709	54,659,536 686,630	57,154,000 350,000
		312,109	000,030	330,000
Financial/Budget Pavroll Serviced		53,161	49,103	49,893
Journal Entries Processed		1,300	2,770	2,770
Processed Payment Requests		49,405	56,005	54,503
Public safety				
Claims Submitted		2,138	2,138	2,468
Personal Contacts (excl DSS) Telephone Information		5,124 17,672	5,124 17,672	5,356 21,298
Medicaid Nursing Home Clients		25	25	48
Briefings on VA Benefits		4,076	4,076	2,166
HS quality assurance inquiries		44	44	30
Human Services - Senior Services		20.072	22.240	2 000
Number seniors/participation levels		20,063	22,368	3,000
CSU Extension		454.070	4.44.554	4.44.745
Printed brochures and SIAs Phone, walk-in, individual		151,972 42,123	141,551 67,068	141,745 69,623
		12,125	07,000	07,023
County Attorney - General Fund Board of Equalization		1,370	590	730
Contracts/Agreements (drafted or reviewed)		750	750	775
Litigation (For and against the county)		705	705	720
Liquor License matters Notices of Claims reviewed		20 90	20 90	20 80
Ordinances (new)		2	2	2
Resolutions (drafted or reviewed)		90	90	95
Written legal opinions Meetings/hearings attended		75 895	75 895	75 910
		0,0	0,0	710
Safety and Risk Management Safety Training Seminars Attendance		16	16	16
Personal Safety & Awareness consultations		250	275	275
Wellness programs		20 48	24	18
Employee orientations Safety training/meetings		40	48 16	16
Safety/Wellness publications/website information		16	16	16
Risk management & insurance consultations		800	900	900
Clerk and Recorder				
Documents recorded		193,759	234,569 259,899	298,968 325,978
Documents processed Meetings (agendas, minutes, etc.)		215,735 122	1,890	2,054
Vehicles Registered		652,372	428,479	424,226
Number of precincts Ballot Combinations		355 47	371 120	378 25
Registered Voters		322,566	336,993	321,811
Jurisdictions for which elections are administered		107	110	146
Worker's Compensation Fund				
Workers' compensation claims		336	322	334
Claims cost (\$)		922,294	1,014,095	945,568

(Continued)

2004	2005	2006	2007	2008	2009
134	125	130	148	92	103
70	122	73	94	116	135
121	124	118	120	126	126
2,246,207	2,414,566	2,343,423	2,124,011	2,235,781	2,236,000
5,300	5,500	5,900	6,900	7,100	7,044
85	85	87	93	85	92
10	10	11	11	8	21
885	875	1,000	1,000	584	656
94,063,491	60,000,000	70,000,000	75,000,000	53,922,017	58,760,700
245,753	250,000	275,000	275,000	118,574	99,711
53,821	54,062	52,673	52,937	56,845	53,960
23,819	24,711	26,078	26,860	19,920	21,312
57,674	63,376	67,739	71,125	57,716	49,198
2,219	2,338	3,185	3,200	3,215	3,228
7,766	8,640	8,800	9,200	9,494	9,925
21,995	23,292	23,500	24,000	24,362	24,880
50	50	50	50	50	50
1,240	1,630	2,450	2,500	2,551	2,603
30	130	675 (all)	700	726	753
3,200	3,500	3,900	4,100	4,310	4,431
142,004	142,555	142,820	142,820	142,820	40,000
68,950	72,770	73,125	73,125	73,125	25,000
625 400 812 20 39 170 78 900	650 425 820 18 35 1 180 85 925	640 435 820 18 36 1 180 95 940	650 440 830 20 40 1 185 110 930	650 460 800 24 41 1 190 120 980	650 450 760 25 40 1 210 150 1,030
300 15 170	325 24 292 16	350 25 300 16	350 25 300 16	350 23 299	350 27 233 13 7
1,100	1,200	1,500	1,500	1,500	1,500
215,111 255,575 2,098 438,644 378 77 354,059 162	203,454 262,312 2,000 451,803 381 35 340,000	200,000 228,000 2,000 452,598 386 35 343,000	190,000 216,600 2,000 459,387 396 80 360,000	138,048 169,223 2,737 484,033 388 87 374,582 261	150,587 181,458 2,798 487,456 404 26 335,880 265
310	350	378	395	262	204
1,166,527	486,593	1,800,000	2,000,000	2,575,271	1,522,550

Schedule 12 - Continued El Paso County Operating Indicators by Function/Program Last Ten Fiscal Years

Function/Program	2000*	2001*	2002	2003
County Treasurer Annual Tax Statements Delinquent Tax Statements Property Tax Payments Processed Tax roll changes (abatements) Non-property tax revenue transactions Tax Liens Sold—manufactured housing Tax Liens Sold—real estate Tax Liens redeemed Tax Deeds issued Certificates of Taxes Due Reports County warrants paid			209,790 9,923 342,555 3,159 21,584 202 1,471 1,747 7 62,819 35,020	221,286 10,275 367,689 1,060 17,373 240 1,512 1,611 16 76,548 33,086
County Assessor Abstracts provided to all taxing entities Telephone calls handled Maps produced for the public Appeals heard by the assessor Residences inventoried and measured Property transfers logged		115 62,201 2,410 4,936 5,969 49,900	117 63,000 2,680 760 6,500 50,300	119 67,000 1,500 5,244 6,259 50,800
District Attorney Felony cases prosecuted Traffic and misdemeanor cases prosecuted Juvenile cases prosecuted		4,623 35,860 1,490	4,740 37,487 1,989	5,138 40,953 2,124
Sheriff's Office Detentions Average daily population - Metro & CJC Initial inmate classifications Total attendance, Inmate programs—CJC Total attendance, Inmate programs—Metro Number of commitments Number of releases Number of prisoner transports		980 9,986 47,768 27,455 21,381 21,187 26,321	1,092 11,448 56,100 31,440 21,670 21,252 28,300	1,131 11,692 56,724 38,851 22,495 22,529 23,352
Transportation/Engineering in later years Miles of road graveled Miles of dust control applied Miles of surface treatment applied Drainage crosspans constructed Feet of curb, gutter or sidewalks Miles of road paved Paved roads (miles) Gravel roads (miles)	35 66 66 20 2,110 7 857 1,068	6 80 30 26 1,120 14 858 1,073	37 102 12 12 7,344 19 879 1,074	60 115 8 14 2,613 18 894 1,076
Self Insurance Fund Lawsuits/notice of claims Litigations cost (\$) Property claims Cost (\$) Liability claims Cost (\$)		33 221,199 48 201,373 141 258,720	52 248,806 83 144,905 154 188,474	30 293,567 77 356,591 180 63,596
Solid Waste Management Fund Household chemical waste programs Yard waste collection programs/days Black Forest wildfire mitigation mulch programs		4 52 49	4 52 49	3 52 49
Economic Development Businesses certifed (Enterprize zone) Contributions to Zone projects Enterprize Zone Projects Active affordable housing programs/projects Personal Property Tax Credit Agreements	382 272 11 55 15	411 142 14 61 28	400 159 10 71 20	354 283 17 85 22
Human Resources Applications processed Number of authorized positions-El Paso County Employee recognition awards		10,030 2,033 294	11,000 1,922 269	12,056 1,958 287

^{*}Some data not available for 2000 and 2001

Data Source:

El Paso County Budget Book

2004	2005	2006	2007	2008	2009
226,088 13,508 367,709 406 25,817 201 1,711 2,004 14 71,170	231,896 13,521 376,266 1,200 26,000 240 2,000 2,100 20 72,000	238,495 13,288 380,000 1,000 28,500 200 1,800 2,100 20 50,000	245,295 13,600 390,000 1,000 29,000 200 2,000 2,100 20 50,000	272,965 14,116 405,206 1,418 207 3,282 2,145 12 30,739	244,740 16,424 448,415 1,097 2,985 173 4,166 3,137 10 37,168
33,086 119 60,000 1,129 1,113 7,000 52,300	33,500 162 55,400 900 5,151 6,500 50,000	200 47,000 1,400 951 7,156 44,000	33,500 227 45,000 2,095 8,000 5,372 42,000	25,083 258 49,113 700 2,150 4,206 29,589	260 32,507 300 9,496 2,233 29,243
5,830	6,120	6,342	6,596	4,793	4,401
43,239	47,470	31,040	32,188	32,543	29,596
1,887	1,976	1,924	1,989	1,875	1,512
1,209	1,425	1,427	1,477	1,538	1,499
22,174	24,000	25,008	25,063	19,220	18,902
45,000	50,000	54,000	55,000	43,981	54,273
20,000	closed	closed	closed	closed	closed
22,174	24,782	25,008	25,063	23,068	27,280
12,763	22,482	24,734	24,800	22,982	21,132
22,323	22,993	34,872	38,359	23,924	19,620
65 118 8 9 1,566 5.7 894 1,075	80 123 26 6,385 15 900 1,078	66 123 28 28,459 19 930 1,073	50 123 19 31 9,500 15 921 1,077	13 116 30 35 35,411 23 995 1,067	39 36 32 21 16,305 39 1,024 1,051
29	22	25	25	38	23
441,285	160,100	253,800	200,000	100,000	300,890
149	78	105	90	41	36
346,773	139,277	250,000	200,000	69,000	170,449
172	160	105	125	104	106
441,285	378,988	253,800	250,000	43,813	83,185
3 52 49	52 49	2 52 49	4 52 49	1 57 88	1 52 85
347	358	318	350	331	348
451	654	1,061	1,110	1,538	1,548
19	25	36	40	52	49
110	113	125	129	137	139
N/A	N/A	N/A	N/A	N/A	N/A
14,488	17,572	14,918	15,500	13,128	15,218
2,029	2,066	2,074	2,094	2,109	1,962
330	305	304	338	244	262

Schedule 13 El Paso County Capital Asset Statistics by Function/Program Last Ten Fiscal Years

Function/Program	2000	2001	2002	2003	2004
Sheriff					
Patrol units and other vehicles	194	210	204	185	196
Department of Transportation					
Paved roads (miles)	857	858	879	894	894
Gravel roads (miles)	1,068	1,073	1,074	1,076	1,075
Engineering					
Miles of road graveled	35	6	37	60	65
Drainage crosspans constructed	20	26	12	14	9
Feet of curb, gutter or sidewalks	2,110	1,120	7,344	2,613	1,566
Parks					
Acres of Regional Parks, Recreation areas					
and conservation lands	*	4,000	5,000	5,000	5,300
Acres of Other Parks/Properties	*				
Miles of Regional, Park & Nature Trails	*	70	80	85.0	85
County Office Sites (landscape maintenance)	*	17	17	17	10
Facilities					
Number of buildings maintained	*	72	120	121	121
Square feet total maintained	*	2,200,000	2,200,000	2,246,207	2,246,207
County Fairgrounds					
Buildings	18	18	18	18	18
Stadium	1	1	1	1	1
Lighted outdoor dance floor	1	1	1	1	1
Outdoor arena	1	1	1	1	1
Indoor arena	1	1	1	1	1

Data Source:

El Paso County Financial Capital Assets Records El Paso County Department of Transportation

El Paso County Parks Department

El Paso County Facilities

2005	2006	2007	2008	2009
214	226	210	215	208
900	930	921	995	1,024
1,078	1,073	1,077	1,067	1,051
80	66	50	13	39
26	28	31	35	21
6,385	28,459	9,500	35,411	16,305
5,500	5,900	6,900	7,100	7,044
85	87	93	85	92
10	11	11	8	21
124	118	120	126	126
2,414,566	2,343,423	2,124,011	2,235,781	2,236,000
18	18	18	18	18
1	1	1	1	1
1	1	1	1	1
1	1	1	1	1
1	1	1	1	1



IV. SINGLE AUDIT SECTION





44 INVERNESS DRIVE EAST ENGLEWOOD, COLORADO 80112

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MANAGEMENT CONSULTANTS

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El Paso County Board of County Commissioners Colorado Springs, Colorado

> Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of El Paso County, Colorado, (County) as of and for the year ended December 31, 2009, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 21, 2010. Our report includes a reference to other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Other auditors audited the financial statements of the El Paso County Sheriff Special Investigation Fund, the El Paso County Retirement Plan, the El Paso County Department of Health and Environment, and the El Paso County Housing Authority, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors for the El Paso County Housing Authority. The financial statements of the El Paso County Sheriff Special Investigation Fund, the El Paso County Retirement Plan, and the El Paso County Department of Health and Environment were not audited in accordance with Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis.

El Paso County Board of County Commissioners Colorado Springs, Colorado

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to management of the County in a separate letter dated May 28, 2010.

This report is intended solely for the information and use of management, the Board of County Commissioners, others within the organization, and federal awarding agencies and pass-through entities, and is not intended to be, and should not be, used by anyone other than these specified parties.

Bondiy CO.LLC

BONDI & Co. LLC

June 21, 2010



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El Paso County Board of County Commissioners Colorado Springs, Colorado

Report on Compliance with Requirements Applicable to Each
Major Program and on Internal Control Over Compliance
in Accordance with OMB Circular A-133

Compliance

We have audited the compliance of El Paso County, Colorado (County), with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended December 31, 2009. The County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the County's compliance with those requirements.

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2009. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as item 09-01.

Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal

El Paso County Board of County Commissioners Colorado Springs, Colorado

federal programs. In planning and performing our audit, we considered the County's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies as described in the accompanying schedule of findings and questioned costs as item 09-01. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

The County's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit the County's response, and accordingly, we express no opinion on the response.

This report is intended solely for the information and use of management, the Board of County Commissioners, others within the organization, and federal awarding agencies and pass-through entities and is not intended to be, and should not be, used by anyone other than these specified parties.

June 21, 2010

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SCHEDULE OF FINDINGS AND QUESTIONED COSTS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended December 31, 2009

Section I - Summary of Auditors' Results

Financial Statements			1'.6' - 1	
Type of auditors' report issued: Internal control over financial reporting:		Unqua	lified	
Material weakness(es) idea	ALC: NO SECTION AND ADMINISTRATION OF THE PROPERTY OF THE PROP	yes	no	
Significant deficiency(ies) identified?		yes	none reported	
Noncompliance material to	financial			
statements noted?		yes	no	
Federal Awards				
Internal control over major p	programs:			
Material weakness(es) idea	ntified?	yes	no	
Significant deficiency(ies)	identified?	yes	none reported	
Type of auditors' report issued on compliance for major programs:		Unqualified		
Any audit findings disclosed to be reported in accordanc Section .510(a)?	[2] [2] [2] [2] [2] [2] [2] [2] [2] [2]	s, ✓ _ yes	no	
Identification of major program	ns:	•	3	
CFDA Number(s)	Name of Fede	eral Program or Clus	ter	
10.551		Nutrition Assistance		
10.561	State Admin I	State Admin Matching Grants for Supplemental Nutrition Assistance		
10.561		Matching Grants for ssistance - ARRA	Supplemental	
17.258	WIA Adult Pr			
17.258		WIA Adult Program - ARRA		
17.259	WIA Youth			
17.259	WIA Youth -	WIA Youth - ARRA		
17.260	WIA Dislocat	WIA Dislocated Workers		
17.260	WIA Dislocat	ed Workers - ARRA		
17.207	Employment Service/Wagner-Peyser Funded Activities			
17.207	. T. T.	Employment Service/Wagner-Peyser Funded - ARRA		

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued) For the Year Ended December 31, 2009

Identification of major programs continued:

CFDA Number(s)	Name of Federal Program or Cluster		
17.801	Disabled Veterans' Outreach Program		
17.804	Local Veterans' Employment Representative		
93.563	Child Support Enforcement		
93.568	Low-Income Home Energy Assistance		
93.575	Child Care and Development Block Grant		
93.596	Child Care Mandatory and Matching Funds of the Child Care and Development Fund		
93.713	Child Care and Development Fund - ARRA		
93.658	Foster Care – Title IV-E		
93.659	Adoption Assistance - Title IV-E		
93.667	Social Services Block Grant		
93.778	Medical Assistance Program - Title XIX		
Dollar threshold used to distin	nguish between		
Type A and Type B program	ms: \$3,000,000		
Auditee qualified as low-risk	auditee? yes no		

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued) For the Year Ended December 31, 2009

Section II - Financial Statement Findings

There are no findings that are required to be reported.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued) For the Year Ended December 31, 2009

Section III - Federal Award Findings and Questioned Costs

Finding 09-01 - CFDA 93.778, Medical Assistance Program - Title XIX, U.S. Department of Health and Human Services, Passed through the Colorado Department of Human Services

Criteria or Specific

Requirement:

Per volume 8100.27 of the Colorado State Department of Human Services rules and regulations, the County department shall process an application for Medicaid benefits within 90 days for persons who apply for Medicaid on the basis of a disability or within 45 days for all other Medicaid applicants.

Condition and

Context:

In 2009, 2 of 25 case files tested did not meet the required application processing times. Similar situations existed in 2004, 2005, 2006, 2007, and 2008.

Questioned

Costs:

None

Effect:

Eligible individuals may not receive Medicaid benefits timely in cases that are not processed within prescribed timelines.

Cause:

Due to large caseload and processing backlogs, the Department of Human Services experienced difficulties in meeting the application processing guidelines and did not have adequate oversight of case files to ensure required documentation was obtained.

Recommendation:

We recommend the Department of Human Services continue to monitor time lines for case file processing to meet prescribed deadlines.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued) For the Year Ended December 31, 2009

Section III - Federal Award Findings and Questioned Costs (Continued)

Finding 09-01 (Continued)

Views of Responsible Officials and Plan of Corrective Action:

Management agrees with the finding. During the period of review one crucial support system put into place and continuing to support the departments' influx of new applications is the Medical Assistance site (Peak Vista). Peak Vista is able to process applications for their own clients and additionally for Family Medicaid only applications. They have processed over 1,000 applications through May 2010, thus taking some burden from county staff with very high caseloads. Secondly, four initial applications for each worker per month are reviewed, with timeliness of processing one part of the review. Finally, a specific employee is designated to ensure quality assurance and reviews 3 cases per month per worker. The result may be additional training or other employee intervention to ensure program integrity. Management continues to monitor the weekly system reports identifying cases that exceed processing guidelines.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued) For the Year Ended December 31, 2009

Section IV - Prior Federal Award Findings and Questioned Costs

Finding 08-01, 07-02, 06-01, 05-01 & 04-01 – CFDA 10.551 and 10.561, Food Stamp Cluster, U.S. Department of Agriculture and CFDA 93.558, TANF, U.S. Department of Health and Human Services, Passed through the Colorado Department of Human Services

Criteria or Specific Requirement:

The County is required to maintain adequate security over EBT cards per 7 CFR Section 274.12(i)(3) and the Agency Letter Gen-06-03-P dated May 8, 2006. Some of the requirements are as follows:

- A. On a daily and weekly basis, each issuance office is required to perform an audit and reconciliation of cards remaining in inventory to be issued the following day. Any discrepancies are required to be reported and investigated the following day.
- B. Damaged or otherwise returned cards are to be destroyed daily.
- C. Supervisory staff shall distribute cards in lots of 20 in order to satisfy the issuance demand for the day. An issuance staff should not have more cards in his/her possession than are expected to be issued that day. Additionally, card issuance staff is not to share his/her inventory of blank cards with other staff members.
- D. Security of the CAPS devices is required by locking the machine in a secure location when not in use.
- E. Supervisory staff is required to review and sign daily reconciliations created by the staff who issues EBT cards.

Condition and Context:

Destruction of EBT cards is not performed consistently, and several instances of discrepancies between the date of destruction and the date the witness signed the destruction log were detected. Weekly reconciliations of EBT cards issued contain mathematical errors that went undetected. The County does not consistently destroy EBT cards in compliance with the State requirements. There have also been instances where more than the allowed issuance of 20 EBT cards occurred. The County does not store the CAPS device in a secured location at either issuance location.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued) For the Year Ended December 31, 2009

Section IV - Prior Federal Award Findings and Questioned Costs (Continued)

Finding 08-01, 07-02, 06-01, 05-01 & 04-01 (Continued)

Planned Action:

The finance office has employees reviewing logs and back-up documentation on a regular basis, and then reporting any discrepancies to management. Identified discrepancies are addressed with EBT management and supervisory personnel. El Paso County DHS updated the process for destruction of returned EBT cards following the 2007 audit. During 2008, the front lobby of the main office was remodeled to include a separate office for the EBT issuance staff. This office is locked and the CAPS machines are now secure. The Sand Creek lobby also received renovations during 2008, and the CAPS machine is now locked and secured when not in use. The County Department of Human Services will continue to enhance and provide training to EBT staff as well as provide management oversight for all EBT card controls

Auditor Response:

The County has improved controls over issuance, reconciliation and destruction of EBT cards. We reviewed EBT card reconciliations and destruction logs for four months in 2009 and found no exceptions. This finding has been corrected.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued) For the Year Ended December 31, 2009

Section IV - Prior Federal Award Findings and Questioned Costs (Continued)

Finding 08-02, 07-04, 06-04, 05-07 & 04-08 – CFDA 93.778, Medical Assistance Program - Title XIX, U.S. Department of Health and Human Services, Passed through the Colorado Department of Human Services

Criteria or Specific

Requirement:

Per volume 8100.27 of the Colorado State Department of Human Services rules and regulations, the County department shall process an application for Medicaid benefits within 90 days for persons who apply for Medicaid on the basis of a disability or within 45 days for all other Medicaid applicants.

Condition and Context:

In 2004, of 30 case files tested, 4 applications were not processed within the required time. This trend was repeated during our 2005 testing. In 2006, 1 of 20 files tested did not adhere to the application process requirements. In 2007, 14 of 40 case files tested did not meet required processing time lines. In 2008, 7 of 40 case files tested did not meet required processing time lines.

Questioned Costs:

None.

Planned Action:

Management implemented an internal review process for each program area responsible for Medicaid benefits which includes a weekly review of the CBMS exception report for exceeding processing guidelines. Managers and supervisors are responsible for monitoring cases for time liness. New workers are trained in the Training Academy and assessed for their knowledge and skills related to program rules and regulations, including timely processing, before they are assigned to a unit to process cases.

Auditor Response:

This is still a finding. Please see 09-01.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued) For the Year Ended December 31, 2009

Section IV - Prior Federal Award Findings and Questioned Costs (Continued)

Finding 08-03 — CFDA 93.778, Medical Assistance Program - Title XIX, U.S. Department of Health and Human Services, Passed through the Colorado Department of Human Services

Criteria or Specific

Requirement:

The County must redetermine the eligibility of Medicaid recipients with respect to circumstances that may change at least every 12 months. The County must have procedures designed to ensure recipients make timely and accurate reports of any changes in circumstances that may affect their eligibility. The County must promptly redetermine eligibility when it receives information about any changes in a recipient's circumstances that may affect eligibility according to 42 CFR section 435.916.

Condition and Context:

One of 40 case files we tested showed a recipient was receiving benefits, though a redetermination to verify eligibility had not been performed, thereby rendering the client ineligible to receive benefits. Upon discovery, the case was closed retroactively.

Questioned

Costs:

Unknown.

Planned Action:

Supervisors in all program areas responsible for Medicaid benefits are utilizing the redetermination tracking report for CBMS cases and holding staff accountable for the timely processing of redeterminations. New workers are trained in the Training Academy and assessed for their knowledge and skills related to program rules and regulations, including timely processing of redeterminations, before they are assigned to a unit to process cases.

Auditor Response:

We selected a sample of 25 Medicaid case files from 2009 and found no exceptions to the redetermination process. This finding has been corrected.



El Paso County, Colorado Schedule of Expenditures of Federal Awards For the year ended December 31, 2009

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Federal Expenditures
White House Office of National Drug Control Policy (ONDCP)		
Rocky Mountain High Intensity Drug Trafficking Area -HIDTA Total	07.XXX	410,505
U.S. Department of Agriculture		
Food Stamp Participation Program	10.580	43,587
Pass through Colorado Department of Human Services		
Enhanced Funding-Workfare	10.561	2,245,858
Food Stamp Participation Program ARRA	10.561	189,293
Food Stamp Participation Program	10.551	80,275,399
Total		82,754,137
U.S. Forest Service		
Pass through the Colroado State Forest Service		
Forest Receipts	10.665	83,711
Total		83,711
U.S. Department of Housing and Urban Devleopment		
Community Development Block Grant	14.218	199,794
Pass through the Colorado Division of Housing		
Neighborhood Stabilization Program	14.256	1,416
Total		201,210
U.S. Department of Justice		
State Criminal Alien Assistance Program (SCAAP)	16.606	357,774
Women/Safe Havens: Supervised Visitation and Safe Exchange	16.527	120,068
SMART Grant	16.580	16,330
COPS Meth Project	16.710	60,212
Justice Assistance Grant (JAG) FY2009	16.738	104,247
Justice Assistance Grant (JAG) ARRA FY2009	16.803	107,131
Pass through Colorado Springs Police Department		
Elder Abuse FY2007	16.528	10,956
Project Safe Neighborhood FY08	16.609	7,702
Justice Assistance Grant (JAG) direct FY2009	16.738	87,646
Justice Assistance Grant (JAG) ARRA FY2009	16.738	587,131
Anti-Gang Initiative FY2008	16.744	16,796
Pass through Colorado Division of Public Safety		
Victims of Crime Assitance (VOCA)	16.675	50,691
Pass through the Colorado Division of Justice		
Paul Coverdell Forensic Science Improvement Grant Program	16.742	107,000
Pass through Colorado Division of Criminal Justice		
Edward Byrne Memorial Justice Assit Recovery Act Grant Program	16.803	103,055
Total		1,736,739

(Continued)

El Paso County, Colorado Schedule of Expenditures of Federal Awards - Continued For the year ended December 31, 2009

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Federal Expenditures
Department of Transportation	Tturiber	Experience
Pass through Colorado Department of Transportation		
Woodmen Road	20.205	3,423,232
Mulberry Bridge Replacement Construction	20.205	200,809
Checkpoint Colorado FY 2009 - DUI Enforcement Grant	20.600	18,388
Checkpoint Colorado FY 2009 - June Campaign	20.600	3,874
May Mobilization FY2009 Teen Click It or Ticket Program	20.600	4,392
Total		3,650,695
Centers for Control and Diease Prevention		
Pass through Colorado Department of Public Health		
National Violent Death Register	93.136	3,900
Total		3,900
U.S. Department of Health and Human Services		
Adjustment to Federal Assistance	93.xxx	(28,761)
Passed through Colorado Department Public Health & Environment		, ,
Grants for Injury Control Research Centers	93.136	3,475
Passed through Colorado Department of Human Services		
Promoting Safe & Stable Families	93.556	412,271
TANF / Work Participation Refund	93.558	1,553,796
TANF	93.558	18,653,623
Title IV-D Administration	93.563	3,207,516
LEAP	93.568	9,021,852
Child Care and Development Block Grant - Discretionary Fund	93.575	5,414,093
Child Care Mandatory and Matching Funds of the Child Care		
and Development Fund	93.596	3,293,437
Title IV-B	93.645	522,816
Title IV-E	93.658	5,218,724
Adoption	93.659	3,634,953
Title XX	93.667	3,296,808
Title IV-E (Independent Living)	93.674	210,468
Child Care and Development Fund - ARRA	93.713	116,316
Title XIX/Medicaid	93.778	2,131,991
Passed through Colorado Department of Local Affairs		
Community Service Block Grant	93.569	538,431
Community Service Block Grant ARRA	93.710	154,669
Passed through the American Humane Association		
Promoting Responsible Fatherhood Grant	93.652	124,069
Total		57,480,547
Federal Emergency Management Agency		
Emergency Management Performance Grant	97.042	48,444
Emergency Management Performance Grant (EMPG)	97.042	29,970
Emergency Management Performance Grant (EMPG) Supplement FY09	97.042	7,020
Total		85,434

(Continued)

El Paso County, Colorado Schedule of Expenditures of Federal Awards - Continued For the year ended December 31, 2009

	Federal	
Federal Grantor/Pass-Through Grantor/	CFDA	Federal
Program or Cluster Title	Number	Expenditures
U.S. Department of Labor		
Passed through Colorado Department of Labor and Employment		
Wagner-Peyser Employment Services	17.207	1,781,596
Wagner-Peyser ARRA	17.207	200,006
Workforce Investment Act Title I Adult Program	17.258	2,112,741
Workforce Investment Act Title I Adult Program - ARRA	17.258	625,184
Workforce Investment Act Title I Youth Program	17.259	1,502,694
Workforce Investment Act Title I Youth Program - ARRA	17.259	1,284,085
Workforce Investment Act Title I Dislocated Worker Program	17.260	476,531
Workforce Investment Act Title I Dislocated Worker Program - ARRA	17.260	32,857
BRAC Implementation - NEG	17.260	980,311
Career Advancement Accounts	17.260	999,559
Disability Program Navigator	17.260	24,500
WIA 10% Activity paid from COWD	17.261	83,217
Disabled Veterans	17.801	33,345
Veteran's Workforce Investment Act	17.804	77,650
Local Veteran's Employment	17.804	8,336
Total		10,222,612
U.S. Department of Energy		
Energy Efficiency and Conservation Block Grant - ARRA	81.128	7,670
Total		7,670
Social Security Administration		
Passed through University of Colorado		
SSA Youth Disability	96.007	298,000
Total		298,000
Total Expenditures of Federal Awards		156,935,160

The following note is an integral part of this schedule.

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of El Paso County, Colorado, and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations,* and with the requirements of the State of Colorado Department of Human Services for reporting electronic benefit transactions. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Note 2. Pass Through

El Paso County does not pass through funds to sub-recipients