

FINANCIAL STATEMENTS AND REPORT  
OF INDEPENDENT CERTIFIED PUBLIC  
ACCOUNTANTS

EL PASO COUNTY, COLORADO

DECEMBER 31, 2000

Grant Thornton 

Accountants and  
Management Consultants  
Grant Thornton LLP  
The US Member Firm of  
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Report of Independent Certified Public Accountants

Board of County Commissioners  
El Paso County, Colorado

We have audited the accompanying general-purpose financial statements of El Paso County, Colorado, as of and for the year ended December 31, 2000, as listed in the table of contents. These general-purpose financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit. We did not audit the financial statements of the El Paso County Sheriff Special Investigation Fund, the statements of which reflect total assets and revenues constituting 1% of each of the combined assets and revenues of the Special Revenue Funds. We also did not audit the financial statements of the El Paso County Retirement Plan, the statements of which reflect total assets constituting 90% of the combined assets of the Trust and Agency Funds. Those statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion expressed herein, insofar as it relates to the amounts included for the El Paso County Sheriff Special Investigation Fund and the El Paso County Retirement Plan, is based solely 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 general-purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general-purpose financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall general-purpose financial statement presentation. We believe that our audit and the reports of other auditors provide a reasonable basis for our opinion.

In our opinion, based on our audit and the aforementioned reports of other auditors, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of El Paso County, Colorado as of December 31, 2000, and the results of its operations and the cash flows of its proprietary fund type 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 April 18, 2001, 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 grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Our audit was made for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The combining and individual fund and account group financial statements and miscellaneous information listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general-purpose financial statements. Such information, except for the data included in the financial statements of the El Paso County Sheriff Special Investigation Fund and the El Paso County Retirement Plan, which statements have been audited by other auditors and their reports thereon provided to us, has been subjected to the audit procedures applied in the audit of the general-purpose financial statements and, in our opinion, based upon our audit and the aforementioned reports of other auditors, is fairly stated in all material respects in relation to the general-purpose financial statements taken as a whole.

A handwritten signature in black ink that reads "Grant Shambaugh LLP". The signature is written in a cursive style with a large, stylized initial "G".

Colorado Springs, Colorado  
April 18, 2001



GENERAL-PURPOSE FINANCIAL STATEMENTS

El Paso County, Colorado  
 COMBINED BALANCE SHEET - ALL FUND TYPES, ACCOUNT GROUPS  
 AND DISCRETELY PRESENTED COMPONENT UNITS  
 December 31, 2000  
 (With comparative totals for December 31, 1999)

	Governmental Fund Types			Proprietary Fund Type
	General	Special Revenue	Capital Projects	Internal Service
ASSETS AND OTHER DEBITS				
ASSETS				
Cash and investments	\$ -	\$ 668,660	\$ 3,771,083	\$ -
Equity in pooled cash and investments	17,706,607	19,830,813	6,255,062	14,134,687
Receivables				
Property taxes	10,165,778	17,405,373	2,554,089	-
Accounts	233,932	1,264,061	-	-
Intergovernmental	11,692,186	6,155,846	-	625
Interest	-	-	-	-
Notes	-	-	-	-
Due from other funds	553,854	708,337	21,847	750
Interfund advances receivable	1,000,000	-	-	-
Inventories	136,059	1,218,139	-	-
Prepaid items	336,069	4,537	-	-
Advances to loan programs	-	-	-	-
Fixed assets	-	-	-	-
OTHER DEBITS				
Amount to be provided for retirement of general long-term debt	-	-	-	-
Total assets and other debits	<u>\$41,824,485</u>	<u>\$47,255,766</u>	<u>\$12,602,081</u>	<u>\$ 14,136,062</u>
LIABILITIES, EQUITY AND OTHER CREDITS				
LIABILITIES				
Accounts payable	\$ 2,157,175	\$ 4,264,829	\$ 951,533	\$ 103,307
Accrued liabilities	189,601	19,128	-	1,739,498
Due to other governments	-	-	-	-
Due to other funds	439,909	611,391	2,049	33,646
Interfund advances payable	-	1,000,000	-	-
Escrow deposits held by trustee	-	-	-	-
Deferred revenue	10,165,778	17,405,373	2,554,089	-
Funds due to bondholders	-	-	-	-
Capital lease obligations	-	-	-	-
Certificates of participation	-	-	-	-
Compensated absences	-	-	-	-
Other	-	-	-	-
Total liabilities	<u>12,952,463</u>	<u>23,300,721</u>	<u>3,507,671</u>	<u>1,876,451</u>
EQUITY AND OTHER CREDITS				
Investment in general fixed assets	-	-	-	-
Contributed capital	-	-	-	1,409,906
Retained earnings - unreserved	-	-	-	10,849,705
Fund balances				
Reserved				
Child welfare	-	1,292,245	-	-
Declared emergencies	-	3,587,258	-	-
Encumbrances	1,400,118	4,653,343	2,167,811	-
Employees' pension benefits	-	-	-	-
Inventories	136,059	1,218,139	-	-
Prepaid items	336,069	4,537	-	-
Advances to loan programs	-	-	-	-
Unreserved				
Designated for subsequent year's expenditures	11,691,974	5,020,557	2,873,842	-
Designated for corpus	-	-	-	-
Undesignated	15,307,802	8,178,966	4,052,757	-
Total equity and other credits	<u>28,872,022</u>	<u>23,955,045</u>	<u>9,094,410</u>	<u>12,259,611</u>
Total liabilities, equity and other credits	<u>\$41,824,485</u>	<u>\$47,255,766</u>	<u>\$12,602,081</u>	<u>\$ 14,136,062</u>

The accompanying notes are an integral part of these statements.

Fiduciary Fund Type	Account Groups		Totals Primary Government (Memorandum Only)	Component Units	Total Reporting Entity (Memorandum Only)	
	Trust and Agency	General Fixed Assets			General Long-Term Debt	2000
\$ 194,261,593	\$ -	\$ -	\$ 198,701,336	\$ 2,617,304	\$ 201,318,640	\$ 199,298,780
22,093,733	-	-	80,020,902	-	80,020,902	84,298,809
-	-	-	30,125,240	-	30,125,240	34,549,084
1,055,941	-	-	2,553,934	137,635	2,691,569	1,100,134
1,441,893	-	-	17,848,657	6,201,326	24,049,983	17,989,308
-	-	-	1,441,893	-	1,441,893	1,225,118
-	-	-	-	1,489,706	1,489,706	1,195,654
-	-	-	1,284,788	-	1,284,788	1,485,262
-	-	-	1,000,000	-	1,000,000	1,000,000
-	-	-	1,354,198	18,762	1,372,960	1,307,453
-	-	-	340,606	31,081	371,687	91,175
-	-	-	-	69,529	69,529	99,444
-	152,523,510	-	152,523,510	1,392,312	153,915,822	137,501,657
-	-	21,968,220	21,968,220	61,196	22,029,416	22,256,946
<u>\$ 218,853,160</u>	<u>\$ 152,523,510</u>	<u>\$ 21,968,220</u>	<u>\$ 509,163,284</u>	<u>\$ 12,018,851</u>	<u>\$ 521,182,135</u>	<u>\$ 503,398,824</u>
\$ 1,094,712	\$ -	\$ -	\$ 8,571,556	\$ 290,353	\$ 8,861,909	\$ 6,726,612
-	-	-	1,948,227	1,205,699	3,153,926	3,697,515
18,415,597	-	-	18,415,597	-	18,415,597	20,774,072
197,793	-	-	1,284,788	-	1,284,788	1,485,262
-	-	-	1,000,000	-	1,000,000	1,000,000
103,246	-	-	103,246	-	103,246	149,945
-	-	-	30,125,240	1,700,787	31,826,027	36,256,687
326,136	-	-	326,136	-	326,136	194,719
-	-	-	-	61,196	61,196	118,727
-	-	13,190,000	13,190,000	-	13,190,000	14,055,000
-	-	8,778,220	8,778,220	-	8,778,220	8,083,219
22,794,895	-	-	22,794,895	-	22,794,895	20,202,545
42,932,379	-	21,968,220	106,537,905	3,258,035	109,795,940	112,744,303
-	152,523,510	-	152,523,510	1,392,312	153,915,822	137,501,657
-	-	-	1,409,906	-	1,409,906	1,409,906
-	-	-	10,849,705	-	10,849,705	12,028,119
-	-	-	1,292,245	-	1,292,245	2,702,226
-	-	-	3,587,258	-	3,587,258	3,483,532
-	-	-	8,221,272	-	8,221,272	10,497,313
174,138,331	-	-	174,138,331	-	174,138,331	170,364,628
-	-	-	1,354,198	18,762	1,372,960	1,307,453
-	-	-	340,606	31,081	371,687	91,175
-	-	-	-	69,529	69,529	99,444
1,782,450	-	-	21,368,823	401,781	21,770,604	11,726,907
-	-	-	-	1,750,000	1,750,000	1,750,000
-	-	-	27,539,525	5,097,351	32,636,876	37,692,161
<u>175,920,781</u>	<u>152,523,510</u>	<u>-</u>	<u>402,625,379</u>	<u>8,760,816</u>	<u>411,386,195</u>	<u>390,654,521</u>
<u>\$ 218,853,160</u>	<u>\$ 152,523,510</u>	<u>\$ 21,968,220</u>	<u>\$ 509,163,284</u>	<u>\$ 12,018,851</u>	<u>\$ 521,182,135</u>	<u>\$ 503,398,824</u>

El Paso County, Colorado  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
 BALANCES/EQUITY - ALL GOVERNMENTAL FUND TYPES, EXPENDABLE TRUST FUND  
 AND DISCRETELY PRESENTED COMPONENT UNITS  
 For the year ended December 31, 2000  
 (With comparative totals for the year ended December 31, 1999)

	Governmental Fund Types		
	General	Special Revenue	Capital Projects
Revenues			
Taxes	\$ 72,749,804	\$ 22,467,092	\$ 2,906,100
Licenses and permits	14,045	-	-
Intergovernmental	8,321,026	44,861,387	-
Charges for services	9,961,331	2,757,700	-
Fines and forfeits	276,355	-	-
Interest	4,345,853	659,571	-
Miscellaneous	2,174,032	2,767,842	312,620
Total revenues	<u>97,842,446</u>	<u>73,513,592</u>	<u>3,218,720</u>
Expenditures			
Current operating			
General government	31,760,868	11,624,854	-
Public safety	37,777,936	468,857	-
Public works	-	28,171,087	-
Health and welfare	4,519,537	38,306,521	-
Auxiliary services	3,784,623	1,570,836	-
Outside agencies	45,675	1,970,976	-
Debt service	-	-	809,810
Capital outlay	1,967,971	1,709,909	9,941,403
Total expenditures	<u>79,856,610</u>	<u>83,823,040</u>	<u>10,751,213</u>
Excess (deficiency) of revenues over (under) expenditures	<u>17,985,836</u>	<u>(10,309,448)</u>	<u>(7,532,493)</u>
Other financing sources (uses)			
Capital lease financing	-	-	-
Proceeds from sale of fixed assets	83,129	207,133	44,216
Operating transfers in	67,600	7,651,877	5,074,178
Operating transfers out	(12,410,937)	(382,718)	-
Total other financing sources (uses)	<u>(12,260,208)</u>	<u>7,476,292</u>	<u>5,118,394</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	5,725,628	(2,833,156)	(2,414,099)
Fund balances - January 1	23,146,394	26,788,201	11,508,509
Residual equity transfer in	-	-	-
Fund balances - December 31	<u>\$ 28,872,022</u>	<u>\$ 23,955,045</u>	<u>\$ 9,094,410</u>

The accompanying notes are an integral part of these statements.

Fiduciary Fund Type Expendable Trust	Totals Primary Government (Memorandum Only)	Component Units	Totals Reporting Entity (Memorandum Only)	
			2000	1999
\$ -	\$ 98,122,996	\$ -	\$ 98,122,996	\$ 89,496,460
-	14,045	2,692,881	2,706,926	2,514,316
-	53,182,413	18,307,992	71,490,405	61,525,576
623,741	13,342,772	9,272	13,352,044	13,765,291
-	276,355	-	276,355	213,382
67,798	5,073,222	498,789	5,572,011	3,444,110
-	5,254,494	758,297	6,012,791	4,073,122
<u>691,539</u>	<u>175,266,297</u>	<u>22,267,231</u>	<u>197,533,528</u>	<u>175,032,257</u>
-	43,385,722	936,489	44,322,211	42,423,756
-	38,246,793	-	38,246,793	36,865,296
-	28,171,087	-	28,171,087	21,398,459
-	42,826,058	20,359,640	63,185,698	52,918,360
-	5,355,459	-	5,355,459	4,697,579
418,794	2,435,445	-	2,435,445	2,478,130
-	809,810	-	809,810	63,210
-	13,619,283	-	13,619,283	10,844,121
<u>418,794</u>	<u>174,849,657</u>	<u>21,296,129</u>	<u>196,145,786</u>	<u>171,688,911</u>
<u>272,745</u>	<u>416,640</u>	<u>971,102</u>	<u>1,387,742</u>	<u>3,343,346</u>
-	-	-	-	10,557,685
-	334,478	-	334,478	300,851
-	12,793,655	-	12,793,655	9,720,367
-	(12,793,655)	-	(12,793,655)	(9,720,367)
-	334,478	-	334,478	10,858,536
272,745	751,118	971,102	1,722,220	14,201,882
1,509,705	62,952,809	6,397,402	69,350,211	55,125,102
-	-	-	-	23,227
<u>\$ 1,782,450</u>	<u>\$ 63,703,927</u>	<u>\$ 7,368,504</u>	<u>\$ 71,072,431</u>	<u>\$ 69,350,211</u>

El Paso County, Colorado  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
 IN FUND BALANCES - BUDGET AND ACTUAL - GENERAL, SPECIAL REVENUE  
 AND CAPITAL PROJECTS FUNDS**  
 For the year ended December 31, 2000

	General		Variance - favorable (unfavorable)
	Budget	Actual	
Revenues			
Taxes	\$ 65,322,074	\$ 72,749,804	\$ 7,427,730
Licenses and permits	15,682	14,045	(1,637)
Intergovernmental	10,651,044	8,321,026	(2,330,018)
Charges for services	10,979,722	9,961,331	(1,018,391)
Fines and forfeits	188,400	276,355	87,955
Interest	2,685,000	4,345,853	1,660,853
Miscellaneous	2,284,659	2,174,032	(110,627)
Total revenues	<u>92,126,581</u>	<u>97,842,446</u>	<u>5,715,865</u>
Expenditures			
Current operating			
General government	36,492,038	31,760,868	4,731,170
Public safety	40,957,791	37,777,936	3,179,855
Public works	-	-	-
Health and welfare	4,546,651	4,519,537	27,114
Auxiliary services	3,804,856	3,784,623	20,233
Outside agencies	45,675	45,675	-
Debt service	-	-	-
Capital outlay	2,132,512	1,967,971	164,541
Total expenditures	<u>87,979,523</u>	<u>79,856,610</u>	<u>8,122,913</u>
Excess (deficiency) of revenues over (under) expenditures	<u>4,147,058</u>	<u>17,985,836</u>	<u>13,838,778</u>
Other financing sources (uses)			
Proceeds from sale of fixed assets	30,238	83,129	52,891
Operating transfers in	67,600	67,600	-
Operating transfers out	(13,195,949)	(12,410,937)	785,012
Total other financing sources (uses)	<u>(13,098,111)</u>	<u>(12,260,208)</u>	<u>837,903</u>
<b>EXCESS (DEFICIENCY) OF REVENUES     AND OTHER FINANCING SOURCES     OVER (UNDER) EXPENDITURES AND     OTHER FINANCING USES</b>	<u><b>\$ (8,951,053)</b></u>	<u><b>5,725,628</b></u>	<u><b>\$ 14,676,681</b></u>
Fund balances - January 1		<u>23,146,394</u>	
Fund balances - December 31		<u><b>\$ 28,872,022</b></u>	

The accompanying notes are an integral part of these statements.

Annually Budgeted Special Revenue Funds			Capital Projects		
Budget	Actual	Variance - favorable (unfavorable)	Budget	Actual	Variance - favorable (unfavorable)
\$ 22,628,153	\$ 22,467,092	\$ (161,061)	\$ 2,929,152	\$ 2,906,100	\$ (23,052)
49,591,203	44,829,109	(4,762,094)	-	-	-
1,900,276	2,179,112	278,836	-	-	-
-	-	-	-	-	-
311,000	639,541	328,541	-	-	-
3,170,377	2,766,220	(404,157)	13,159	312,620	299,461
<u>77,601,009</u>	<u>72,881,074</u>	<u>(4,719,935)</u>	<u>2,942,311</u>	<u>3,218,720</u>	<u>276,409</u>
12,851,615	11,624,854	1,226,761	-	-	-
-	-	-	-	-	-
33,596,740	28,171,087	5,425,653	-	-	-
43,179,724	38,306,521	4,873,203	-	-	-
1,922,073	1,570,836	351,237	-	-	-
2,500,000	1,970,976	529,024	-	-	-
-	-	-	526,088	809,810	(283,722)
1,911,274	1,483,939	427,335	11,835,833	9,941,403	1,894,430
<u>95,961,426</u>	<u>83,128,213</u>	<u>12,833,213</u>	<u>12,361,921</u>	<u>10,751,213</u>	<u>1,610,708</u>
<u>(18,360,417)</u>	<u>(10,247,139)</u>	<u>8,113,278</u>	<u>(9,419,610)</u>	<u>(7,532,493)</u>	<u>1,887,117</u>
107,777	207,133	99,356	12,000	44,216	32,216
8,513,204	7,651,877	(861,327)	5,072,578	5,074,178	1,600
(289,230)	(382,718)	(93,488)	-	-	-
<u>8,331,751</u>	<u>7,476,292</u>	<u>(855,459)</u>	<u>5,084,578</u>	<u>5,118,394</u>	<u>33,816</u>
<u>\$ (10,028,666)</u>	<u>(2,770,847)</u>	<u>\$ 7,257,819</u>	<u>\$ (4,335,032)</u>	<u>(2,414,099)</u>	<u>\$ 1,920,933</u>
	<u>26,082,309</u>			<u>11,508,509</u>	
	<u>\$ 23,311,462</u>			<u>\$ 9,094,410</u>	

El Paso County, Colorado  
 COMBINED STATEMENT OF REVENUES, EXPENSES AND  
 CHANGES IN RETAINED EARNINGS -  
 PROPRIETARY FUND TYPE  
 For the year ended December 31, 2000  
 (With comparative totals for the year ended December 31, 1999)

	Proprietary Fund Type	Totals (Memorandum Only)	
	Internal Service	2000	1999
Operating revenues			
Charges for services	\$ -	\$ -	\$ 1,826,878
Operating expenses			
Insurance premiums	389,033	389,033	389,735
Claim settlements	653,684	653,684	(545,496)
Administration and operations	256,466	256,466	160,196
Total operating expenses	<u>1,299,183</u>	<u>1,299,183</u>	<u>4,435</u>
Operating income (loss)	<u>(1,299,183)</u>	<u>(1,299,183)</u>	<u>1,822,443</u>
Nonoperating revenues			
Taxes	87,954	87,954	341,428
Interest	-	-	599,522
Miscellaneous	32,815	32,815	109,737
Total nonoperating revenues	<u>120,769</u>	<u>120,769</u>	<u>1,050,687</u>
Net income (loss)	<u>(1,178,414)</u>	<u>(1,178,414)</u>	<u>2,873,130</u>
Retained earnings - January 1	12,028,119	12,028,119	9,178,216
Residual equity transfer out	<u>-</u>	<u>-</u>	<u>(23,227)</u>
Retained earnings - December 31	<u>\$ 10,849,705</u>	<u>\$ 10,849,705</u>	<u>\$ 12,028,119</u>

The accompanying notes are an integral part of these statements.



El Paso County, Colorado  
**COMBINED STATEMENT OF CASH FLOWS -  
 PROPRIETARY FUND TYPE**  
 For the year ended December 31, 2000  
 (With comparative totals for the year ended December 31, 1999)

	Internal Service	
	2000	1999
Cash flows from operating activities:		
Operating income (loss)	\$ (1,299,183)	\$ 1,822,443
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:		
Miscellaneous revenue	32,815	109,737
(Increase) decrease in assets		
Accounts receivable	-	1,249
Intergovernmental receivables	(625)	-
Due from other funds	96,942	(96,649)
Increase (decrease) in liabilities		
Accounts payable	27,704	21,043
Accrued liabilities	(431,252)	(1,217,350)
Due to other funds	<u>31,631</u>	<u>1,413</u>
Net cash provided by (used in) operating activities	<u>(1,541,968)</u>	<u>641,886</u>
Cash flows from noncapital financing activities:		
Taxes	87,954	341,428
Residual equity transfer out	<u>-</u>	<u>(23,227)</u>
Net cash provided by noncapital financing activities	<u>87,954</u>	<u>318,201</u>
Cash flows from investing activities:		
Interest	<u>-</u>	<u>599,522</u>
Net cash provided by investing activities	<u>-</u>	<u>599,522</u>
Net increase (decrease) in cash and cash equivalents	(1,454,014)	1,559,609
Cash and cash equivalents - January 1	<u>15,588,701</u>	<u>14,029,092</u>
Cash and cash equivalents - December 31	<u>\$ 14,134,687</u>	<u>\$ 15,588,701</u>

The accompanying notes are an integral part of these statements.

El Paso County, Colorado  
STATEMENT OF CHANGES IN PLAN NET ASSETS  
For the year ended December 31, 2000  
(With comparative totals for the year ended December 31, 1999)

	Fiduciary Fund Type	Totals (Memorandum Only)	
	Pension Trust - El Paso County Retirement Plan	2000	1999
<b>Additions</b>			
Contributions			
Employers	\$ 4,632,637	\$ 4,632,637	\$ 4,368,009
Employees	4,694,849	4,694,849	4,743,045
Total contributions	<u>9,327,486</u>	<u>9,327,486</u>	<u>9,111,054</u>
Other income	<u>25,174</u>	<u>25,174</u>	<u>47,421</u>
<b>Net investment income</b>			
Net appreciation (depreciation) in fair value of investments	(4,412,589)	(4,412,589)	2,195,822
Interest and dividend income	7,136,084	7,136,084	6,995,664
Rental income	200,608	200,608	141,755
	<u>2,924,103</u>	<u>2,924,103</u>	<u>9,333,241</u>
Less investment expenses	<u>(1,537,734)</u>	<u>(1,537,734)</u>	<u>(1,713,120)</u>
Net investment income	<u>1,386,369</u>	<u>1,386,369</u>	<u>7,620,121</u>
Total additions	<u>10,739,029</u>	<u>10,739,029</u>	<u>16,778,596</u>
<b>Deductions</b>			
Benefits	5,165,633	5,165,633	4,506,407
Refunds	1,407,960	1,407,960	1,292,444
Administrative expenses	391,733	391,733	406,214
Total deductions	<u>6,965,326</u>	<u>6,965,326</u>	<u>6,205,065</u>
Net increase	3,773,703	3,773,703	10,573,531
Net assets held in trust for pension benefits - January 1	<u>170,364,628</u>	<u>170,364,628</u>	<u>159,791,097</u>
Net assets held in trust for pension benefits - December 31	<u>\$174,138,331</u>	<u>\$174,138,331</u>	<u>\$170,364,628</u>

The accompanying notes are an integral part of these statements.

El Paso County, Colorado  
GOVERNMENTAL FUND TYPE COMPONENT UNITS  
COMBINING BALANCE SHEET  
December 31, 2000  
(With comparative totals as of December 31, 1999)

	El Paso County Department of Health and Environment	The El Paso County Housing Authority	<u>Totals (Memorandum Only)</u>	
			2000	1999
<b>ASSETS AND OTHER DEBITS</b>				
Cash and investments	\$ 885	\$2,616,419	\$ 2,617,304	\$ 2,315,553
Receivables, net of allowances for uncollectibles				
Accounts	137,635	-	137,635	21,963
Intergovernmental	6,193,337	7,989	6,201,326	5,726,774
Notes	-	1,489,706	1,489,706	1,195,654
Inventories	18,762	-	18,762	21,205
Prepaid items	31,081	-	31,081	48,877
Advances to loan programs	-	69,529	69,529	99,444
Fixed assets	1,392,312	-	1,392,312	2,157,118
<b>OTHER DEBITS</b>				
Amount to be provided for retirement of general long-term debt	<u>61,196</u>	<u>-</u>	<u>61,196</u>	<u>77,753</u>
<b>Total assets and other debits</b>	<u><u>\$ 7,835,208</u></u>	<u><u>\$4,183,643</u></u>	<u><u>\$12,018,851</u></u>	<u><u>\$11,664,341</u></u>
<b>LIABILITIES AND EQUITY</b>				
<b>LIABILITIES</b>				
Accounts payable	\$ 280,154	\$ 10,199	\$ 290,353	\$ 178,275
Accrued liabilities	1,202,559	3,140	1,205,699	1,304,842
Deferred revenue	105,905	1,594,882	1,700,787	1,548,951
Capital lease obligations	61,196	-	61,196	77,753
<b>Total liabilities</b>	<u>1,649,814</u>	<u>1,608,221</u>	<u>3,258,035</u>	<u>3,109,821</u>
<b>EQUITY</b>				
Investment in general fixed assets	1,392,312	-	1,392,312	2,157,118
Reserved for inventories	18,762	-	18,762	21,205
Reserved for prepaid items	31,081	-	31,081	48,877
Reserved for advances to loan programs	-	69,529	69,529	99,444
Unreserved				
Designated for subsequent year's expenditures	401,781	-	401,781	539,906
Designated for corpus	-	1,750,000	1,750,000	1,750,000
Undesignated	4,341,458	755,893	5,097,351	3,937,970
<b>Total equity</b>	<u>6,185,394</u>	<u>2,575,422</u>	<u>8,760,816</u>	<u>8,554,520</u>
<b>Total liabilities and equity</b>	<u><u>\$ 7,835,208</u></u>	<u><u>\$4,183,643</u></u>	<u><u>\$12,018,851</u></u>	<u><u>\$11,664,341</u></u>

The accompanying notes are an integral part of these statements.

El Paso County, Colorado  
 GOVERNMENTAL FUND TYPE COMPONENT UNITS  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCES  
 For the year ended December 31, 2000  
 (With comparative totals for the year ended December 31, 1999)

	El Paso County Department of Health and Environment	The El Paso County Housing Authority	<u>Totals (Memorandum Only)</u>	
			<u>2000</u>	<u>1999</u>
Revenues				
Licenses and permits	\$ 2,692,881	\$ -	\$ 2,692,881	\$ 2,498,126
Intergovernmental	17,804,336	503,656	18,307,992	17,245,633
Charges for services	-	9,272	9,272	21,771
Interest	311,507	187,282	498,789	336,116
Miscellaneous	<u>282,079</u>	<u>476,218</u>	<u>758,297</u>	<u>274,817</u>
Total revenues	<u>21,090,803</u>	<u>1,176,428</u>	<u>22,267,231</u>	<u>20,376,463</u>
Expenditures				
Current operating				
General government	-	936,489	936,489	794,050
Health and welfare	<u>20,359,640</u>	<u>-</u>	<u>20,359,640</u>	<u>18,990,534</u>
Total expenditures	<u>20,359,640</u>	<u>936,489</u>	<u>21,296,129</u>	<u>19,784,584</u>
Excess (deficiency) of revenues over (under) expenditures	731,163	239,939	971,102	591,879
Other financing sources				
Capital lease financing	<u>-</u>	<u>-</u>	<u>-</u>	<u>89,536</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	731,163	239,939	971,102	681,415
Fund balances - January 1	<u>4,061,919</u>	<u>2,335,483</u>	<u>6,397,402</u>	<u>5,715,987</u>
Fund balances - December 31	<u>\$ 4,793,082</u>	<u>\$ 2,575,422</u>	<u>\$ 7,368,504</u>	<u>\$ 6,397,402</u>

The accompanying notes are an integral part of these statements.

El Paso County, Colorado  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2000

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 El Paso County, Colorado and its component units, entities for which the government is considered to be financially accountable. Blended component units, although legally separate entities, are, in substance, part of the government's operations and so data from these units are combined with data of the primary government. Each discretely presented component unit, on the other hand, is reported in the aggregate in the combined financial statements with combining statements included in the general-purpose financial statements. Each blended and discretely presented component unit has a December 31 year end.

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 legally separate from the County. This district is made up of 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.

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% of the funds in the plan.

El Paso County Facilities Corporation

This is 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,

El Paso County, Colorado  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2000

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

1. *Reporting entity - continued*

Blended component units - continued

upon the prior approval of a majority of the membership of the Board of County Commissioners of the County, 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 of the County are deemed members of the Corporation for the purpose of appointing and removing members of the Corporation's Board of Directors.

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.

The 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 El Paso County Housing 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 Finance Department.

2. *Measurement focus, basis of accounting and basis of presentation*

The accounts of the County are organized and operated on the basis of funds and account groups. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds are maintained consistent with legal and managerial requirements. Account groups are a reporting device to account for certain assets and liabilities of the governmental funds not recorded directly in those funds.

El Paso County, Colorado  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2000

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

2. *Measurement focus, basis of accounting and basis of presentation - continued*

The County has the following fund types and account groups:

**Governmental funds** are used to account for the County's general government activities. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they are "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 related fund liability is incurred, except for unmatured interest on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

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

Governmental funds include the following fund types:

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 *special revenue funds* account for revenue sources that are legally restricted to expenditure for specific purposes (not including expendable trusts or major capital projects).

The *capital projects funds* account for the acquisition of fixed assets or construction of major capital projects not being financed by proprietary or nonexpendable trust funds.

**Proprietary funds** are accounted for on the flow of economic resources measurement focus and use the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. The County applies all applicable GASB pronouncements as well as all FASB pronouncements (including those issued after November 30, 1989) unless those pronouncements conflict with or contradict GASB pronouncements in accounting and reporting for its proprietary operations. Proprietary funds include the following fund type:

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

El Paso County, Colorado  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2000

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

2. *Measurement focus, basis of accounting and basis of presentation - continued*

**Fiduciary funds** account for assets held by the County in a trustee capacity or as an agent on behalf of others. Trust funds account for assets held by the County under the terms of a formal trust agreement.

The *expendable trust fund* is accounted for in essentially the same manner as the governmental fund types, using the same measurement focus and basis of accounting. Expendable trust funds account for assets where both the principal and interest may be spent.

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.

The *agency funds* are custodial in nature and do not present results of operations or have a measurement focus. Agency funds are accounted for using the modified accrual basis of accounting. These funds are used to account for assets that the County holds for others in an agency capacity.

**Account Groups.** The *general fixed assets account group* is used to account for fixed assets not accounted for in proprietary or trust funds. The *general long-term debt account group* is used to account for general long-term debt and certain other liabilities that are not specific liabilities of proprietary or trust funds.

3. *Assets, liabilities and equity*

A. Deposits and investments

Deposits and investments consist of cash equivalent accounts and interest-bearing bank accounts.

The County's investments are authorized by Colorado Statutes which provide for the following:

- Bonds and other interest-bearing obligations of the United States government.
- Bonds and other interest-bearing obligations which are guaranteed by the United States government.
- Bonds which 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.



El Paso County, Colorado  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2000

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

3. *Assets, liabilities and equity - continued*

A. Deposits and investments - continued

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, real estate, mortgages and loans, open-end equity mutual funds, international bonds, and securities lending collateral.

Investments are stated at fair value.

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.

B. Equity in pooled cash and investments

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. Investments are stated at fair value.

El Paso County, Colorado  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2000

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

3. *Assets, liabilities and equity - continued*

C. Receivables and payables

Outstanding balances between funds are reported as "due to/from other funds."

Property taxes are levied on November 20 and attach as an enforceable lien on property as of January 1. They are payable in two installments on February 28 and June 15, or in one installment due April 30. 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. Property taxes are reported as a receivable and a deferred revenue when levied and as a revenue when available for collection in the following year.

D. 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 special revenue Road and Bridge Fund consist of expendable parts and supplies held for consumption and are considered expenditures when used. Reported inventories are offset by a fund balance reserve, which indicates that they do not constitute "available spendable resources" even though they are a component of net current assets.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items.

E. Fixed assets

Fixed assets used in governmental fund types of the County are recorded in the general fixed assets account group at cost or estimated historical cost if purchased or constructed. Donated fixed assets are recorded at their estimated fair value at the date of donation. Assets in the general fixed assets account group are not depreciated.

Public domain (infrastructure) general fixed assets (e.g., roads, bridges, sidewalks and other assets that are immovable and of value only to the County) are not capitalized.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not included in the general fixed assets account group or capitalized in the proprietary funds.

El Paso County, Colorado  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2000

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

3. *Assets, liabilities and equity - continued*

F. Compensated absences

It is the County's policy to permit employees to accumulate a limited amount of earned but unused vacation benefits, which will be paid to employees upon separation from County service. Compensated absences that are expected to be liquidated with expendable available financial resources are reported as expenditures and fund liabilities of the governmental fund that will pay them. Amounts of accumulated or vested vacation and sick leave not expected to be liquidated with expendable available financial resources are reported in the general long-term debt account group. No expenditure is reported for these amounts.

G. Long-term obligations

The County reports long-term debt of governmental funds at face value in the general long-term debt account group. Certain other governmental fund obligations not expected to be financed with current available financial resources are also reported in the general long-term debt account group.

H. Fund equity

Reservations of fund balance represent 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. The proprietary funds' contributed capital represents equity acquired through capital contributions from other funds.

I. Memorandum only - total columns

Total columns on the general-purpose financial statements are captioned as "memorandum only" because they do not represent consolidated financial information and are presented only to facilitate financial analysis. The columns do not present information that reflects financial position, results of operations, or cash flows in accordance with US GAAP. Interfund eliminations have not been made in the aggregation of this data.

J. Comparative data/reclassifications

Comparative total data for the prior year have been presented in selected sections of the accompanying financial statements in order to provide an understanding of the changes in the County's financial position and operations. Also, certain 1999 financial information has been reclassified in order to be consistent with the 2000 presentation.

El Paso County, Colorado  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2000

NOTE B - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

1. *Budgetary information*

Budgets are adopted on a basis consistent with US GAAP. Annual appropriated budgets are adopted for all governmental funds and proprietary funds except as discussed below. 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 reappropriation of year-end encumbrances. Encumbrances outstanding as of December 31, 2000, 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 of El Paso County Sheriff Special Investigation Fund which is a special revenue fund. In September, the Budget 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. Budgeted amounts reported in the accompanying financial statements are as originally adopted and as amended by the Board of County Commissioners throughout the year. The original appropriations of the general fund, special revenue funds, and capital projects funds were amended during the year in the amounts of \$11,503,522, \$15,297,113, and \$9,413,978, respectively.
- F. The El Paso County Sheriff Special Investigation Fund does not and is not required by state law to adopt an annual budget.

El Paso County, Colorado  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2000

NOTE B - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY - Continued

2. *Budget to GAAP reconciliation*

The El Paso County Sheriff Special Investigation Fund, a component unit of the County which is reported as a special revenue fund, is not legally required to adopt a budget and does not do so. The El Paso County Sheriff Special Investigation Fund received \$632,518 in revenues and made \$694,827 in expenditures in 2000. A budget to GAAP reconciliation for these differences is as follows:

Special Revenue Funds

Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses (budgetary basis)	\$(2,770,847)
El Paso County Sheriff Special Investigation Fund revenues	632,518
El Paso County Sheriff Special Investigation Fund expenditures	<u>(694,827)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses (GAAP basis)	<u>\$(2,833,156)</u>

3. *Excess of expenditures over appropriations*

No funds had excesses of expenditures over appropriations for the year ended December 31, 2000.

4. *Deficit fund equity*

No fund had an individual fund deficit as of December 31, 2000.

El Paso County, Colorado  
 NOTES TO FINANCIAL STATEMENTS  
 December 31, 2000

NOTE C - DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS

1. *Deposits and investments*

The County maintains a cash and investment pool that is available for use by all funds. Each fund type's portion of this pool is displayed on the combined balance sheet as "Equity in pooled cash and investments". In addition, deposits and investments are separately held by several of the County's funds.

Deposits

The Colorado Public Deposit Protection Act (PDPA) requires that all units of local government deposit cash in eligible public depositories. Eligibility is determined by state regulators. Amounts on deposit in excess of federal insurance levels must be collateralized. The eligible collateral is determined by the PDPA. PDPA allows the institution to create a single collateral pool for all public funds. The pool is to be maintained by another institution or held in trust for all the uninsured public deposits as a group. The market value of the collateral must be at least equal to 102% of the uninsured deposits.

Deposits are categorized to give an indication of risk assumed by the government at the end of the year. Category 1 includes deposits that are insured or collateralized with securities held by the County or by its agent in the County's name, Category 2 includes deposits collateralized with securities held by the pledging financial institution's trust department or agent in the County's name, including deposits required to be collateralized in single institution pool(s), and Category 3 includes uncollateralized deposits, including any bank balance that is collateralized with securities held by the pledging financial institution, or by its trust department or agent, but not in the County's name. As of December 31, 2000, the County's deposits are categorized as follows:

	<u>Bank balance</u>	<u>Carrying balance</u>
Cash on hand	\$ -	\$ 29,960
Categorized deposits		
Deposits covered by Federal insurance - Category 1	742,723	642,723
Deposits required to be collateralized in single institution pool(s) - Category 2	<u>22,000,521</u>	<u>21,221,915</u>
	<u>\$ 22,743,244</u>	<u>\$ 21,894,598</u>

El Paso County, Colorado  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2000

NOTE C - DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS - Continued

1. *Deposits and investments - continued*

Investments - Unrestricted

Investments and deposits are summarized below. Investments that are represented by specific identifiable investment securities are classified by the three categories described below:

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

The following table includes deposits for disclosure of the amounts recorded on the combined balance sheet for cash and investments and for equity in pooled cash and investments. The categories for deposits are disclosed above in the Deposits section of note C1.

December 31, 2000				
Category			Carrying	Bank
1	2	3	balance	balance

Cash and investments

Investments:

Repurchase agreements	\$	-	\$ -	\$ 5,803,571	\$ 5,803,571	\$ -
U.S. Government Securities		15,666,553	-	-	15,666,553	-
Corporate bonds and debentures		38,268,117	-	-	38,268,117	-
Common stock		46,762,732	-	-	46,762,732	-
International bonds		7,715,060	-	-	7,715,060	-
Not subject to categorization						
Colorado Government Liquid Asset Trust (COLOTRUST)		-	-	-	742,852	-
Open-ended equity mutual funds		-	-	-	37,918,479	-
Securities lending short-term collateral investment pool		-	-	-	20,746,949	-

El Paso County, Colorado  
 NOTES TO FINANCIAL STATEMENTS  
 December 31, 2000

NOTE C - DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS - Continued

1. *Deposits and investments - continued*

Investments – Unrestricted – continued

	December 31, 2000			Carrying balance	Bank balance
	Category				
	1	2	3		
Investments held by broker-dealers under securities loans with cash collateral					
Common stocks	-	-	-	13,879,448	-
Corporate bonds and debentures	-	-	-	3,118,057	-
U.S. Government Securities	-	-	-	2,834,046	-
International bonds	-	-	-	106,410	-
Real estate and other investments in pension trust fund	-	-	-	5,085,449	-
<u>Deposits and cash on hand:</u>					
Cash on hand	-	-	-	1,185	-
Deposits insured by federal deposit insurance	-	-	-	242,723	342,723
Deposits required to be collateralized in single institution pools	-	-	-	2,427,009	1,201,803
 Total cash and investments	<u>108,412,462</u>	<u>-</u>	<u>5,803,571</u>	<u>201,318,640</u>	<u>1,544,526</u>
 Equity in pooled cash and investments:					
<u>Investments:</u>					
Not subject to categorization:					
Colorado Government Liquid Asset Trust (COLOTRUST)	-	-	-	60,797,221	-



El Paso County, Colorado  
 NOTES TO FINANCIAL STATEMENTS  
 December 31, 2000

NOTE C - DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS - Continued

1. *Deposits and investments - continued*

Investments – Unrestricted – continued

	December 31, 2000			Carrying balance	Bank balance
	Category				
	1	2	3		
<u>Deposits and cash on hand</u>					
Cash on hand	-	-	-	28,775	-
Deposits insured by federal deposit insurance	-	-	-	400,000	400,000
Deposits required to be collateralized in single institution pools	-	-	-	18,794,906	20,798,718
Total equity in pooled cash and investments	-	-	-	80,020,902	21,198,718
Totals	<u>\$ 108,412,462</u>	<u>\$ -</u>	<u>\$ 5,803,571</u>	<u>\$ 281,339,542</u>	<u>\$ 22,743,244</u>

Repurchase agreements of \$5,803,571 included in Category 3 above are backed by U.S. Treasury Bills.

The County invests in the Colorado Government Liquid Asset Trust (COLOTRUST) local government investment pool which is an investment vehicle established for local government entities in Colorado pursuant to Part 7 of Article 75 of Title 24 of the Colorado Revised Statutes to pool surplus funds for investment purposes. The pool operates similarly to a money market fund and each share is equal in value to \$1.00. The fair value of the position in the pool is the same as the value of the pool shares. The designated custodial bank provides safekeeping and depository services in connection with the direct investment and withdrawal functions. Substantially all securities owned by the pool are held by the Federal Reserve Bank in the account maintained for the custodial bank. The custodian's internal records identify the investments owned by the pool. Investments consist of U.S. Treasury bills, notes and note strips and repurchase agreements collateralized by U.S. Treasury Notes.

A total of \$250,000 is maintained as a compensating balance in a bank account as of December 31, 2000.

El Paso County, Colorado  
 NOTES TO FINANCIAL STATEMENTS  
 December 31, 2000

NOTE C - DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS - Continued

1. *Deposits and investments - continued*

Investments - Unrestricted - continued

During the year ended December 31, 2000, the El Paso County Retirement Plan's (Plan) investments (including investments bought, sold and held during the year) depreciated in value by \$4,412,589. The Plan's investments at market value as of December 31, 2000, are as follows:

U.S. Government securities	\$ 16,026,903
Corporate bonds and debentures	41,386,174
Common stocks	60,642,180
Open-ended equity mutual funds	37,918,479
International bonds	7,821,470
Securities lending short term collateral investment pool	<u>20,746,949</u>
	184,542,155
Real estate (appraised value)	3,150,000
Mortgages and loans	<u>1,935,449</u>
	<u>\$ 189,627,604</u>
Total Plan investments	\$ 189,627,604
Plan cash and cash equivalents	<u>3,914,541</u>
Total Plan cash and investments	<u>\$ 193,542,145</u>

Securities Lending

The Plan's 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, U.S. Government Securities, or letters of credit issued by a bank with a Thompson Bank Watch rating of "B" or higher. Securities lent at year-end for cash collateral are presented as investments not subject to categorization in the schedule of credit risk above. There are no securities lent for securities collateral as of December 31, 2000.

Cash received from all loans is commingled for investment purposes. Such cash is invested in repurchase agreements, master notes (VPN), U.S. treasuries or agencies, U.S. or Euro dollar certificates of deposit and time deposits, bankers acceptances, commercial paper and other short-term money market instruments, and mutual funds holding any of the previously mentioned securities and subject to policy and standard guidelines established from time to time by the Bank. The prime considerations for investment portfolio shall be safety of principal and liquidity requirements. The weighted average maturities of these funds as of December 31, 2000, is nine days.

El Paso County, Colorado  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2000

NOTE C - DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS - Continued

1. *Deposits and investments - continued*

Securities Lending - continued

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. There are no restrictions on the amount of securities that may be lent at one time.

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. If the market value of the given collateral falls to 100% or less of the loaned security market value, the Bank immediately procures additional collateral to bring the collateralization back to 102%. Collateral in excess of 102% is returned to the Borrower if requested.

Indemnification deals with the situation in which a client's securities are not returned due to the insolvency of a borrower and the Bank has failed to live up to its contractual responsibilities relating to the lending of those securities. 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. The Bank indemnifies the Plan if the borrowers fail to return the securities (and if the collateral is inadequate to replace the securities lent) or fail to pay income distributions to them. As of December 31, 2000, 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 default of a borrower or the lending agent for the year ended December 31, 2000.

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.

As of December 31, 2000, the fair value of lent securities was \$19,937,961. The fair value of associated cash collateral was \$20,746,949. The Plan's income, net of expenses from securities lending, was \$32,182 for the year ended December 31, 2000.

El Paso County, Colorado  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2000

NOTE C - DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS - Continued

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, 2000, was 8.339 mills. The County's assessed valuation for 2000 was \$3,612,572,210 (net of other tax reductions of \$657,761,050) which, when applied to the valuation, amounted to \$30,125,240 in ad valorem taxes collectible in 2001.

3. *Changes in general fixed assets*

A summary of changes in general fixed assets follows:

	Balance January 1, 2000	Additions	Deletions	Transfers	Balance December 31, 2000
Land, buildings and improvements	\$ 102,269,429	\$ 1,747,028	\$ 27,241	\$ -	\$ 103,989,216
Transportation equipment	17,839,897	3,549,414	1,053,163	(1,806,916)	18,529,232
Furniture and fixtures	<u>15,235,213</u>	<u>13,625,318</u>	<u>662,385</u>	<u>1,806,916</u>	<u>30,005,062</u>
Total	<u>\$ 135,344,539</u>	<u>\$ 18,921,760</u>	<u>\$ 1,742,789</u>	<u>\$ -</u>	<u>\$ 152,523,510</u>

4. *Interfund receivables and payables*

The following schedule reflects the County's interfund receivables and payables as of December 31, 2000:

Fund	Due from other funds	Due to other funds
General fund	\$ 553,854	\$ 439,909
Special revenue funds		
Road and Bridge	303,183	305,814
Social Services	333,402	160,899
Penrose Equestrian Center	1,750	15,513
Retirement Contribution	68,767	-
Pikes Peak Center	-	30,427
Conservation Trust	-	27,000
Economic Development	-	11,867
Solid Waste Management	1,235	590
One Stop Job Center	-	59,281
Capital projects funds		
Capital Expenditures	21,847	2,049
Internal service funds		
Self-Insurance	750	33,646
Expendable trust and agency funds		
Pension Trust	-	2,700
Public Trustee	-	<u>195,093</u>
	<u>\$ 1,284,788</u>	<u>\$ 1,284,788</u>

El Paso County, Colorado  
 NOTES TO FINANCIAL STATEMENTS  
 December 31, 2000

NOTE C - DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS - Continued

5. *Long-term debt*

A. Changes in general long-term debt

The following is a summary of changes in general long-term debt of the County for the year ended December 31, 2000.

	<u>Capital lease obligations</u>	<u>Certificates of participation</u>	<u>Compensated absences</u>	<u>Total</u>
Balance as of January 1, 2000	\$ 40,974	\$14,055,000	\$ 8,083,219	\$22,179,193
Certificates of participation and lease payments	(40,974)	(865,000)	-	(905,974)
Increase in compensated absences	-	-	<u>695,001</u>	<u>695,001</u>
Balance as of December 31, 2000	<u>\$ -</u>	<u>\$13,190,000</u>	<u>\$ 8,778,220</u>	<u>\$21,968,220</u>

B. Certificates of participation

During 1995 the County, through the El Paso County Facilities Corporation, issued \$4,655,000 Certificates of Participation, Series 1995A which were dated November 1, 1995. The 1995A certificates carry interest rates ranging from 4.20% to 5.00% and mature December 1, 1997 through December 1, 2005.

During 1999 the County, through the El Paso County Facilities Corporation, issued \$10,460,000 Certificates of Participation, Series 1999 which were dated October 15, 1999. The 1999 certificates carry interest rates ranging from 3.90% to 5.10% and mature December 1, 2000 through December 1, 2009.

C. General Obligation Bonds

The County has no bonds that are outstanding or that have been in substance defeased as of December 31, 2000.

D. Compensated absences

See notes A3F and A3G.

El Paso County, Colorado  
 NOTES TO FINANCIAL STATEMENTS  
 December 31, 2000

NOTE C - DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS - Continued

5. *Long-term debt – continued*

E. Summary of Debt Service Requirements

The following schedule reflects debt service requirements to maturity, excluding compensated absences, of long-term debt as of December 31, 2000:

Year ending <u>December 31,</u>	Certificates of participation	
	Principal	Interest
2001	\$ 1,495,000	\$ 630,182
2002	1,560,000	564,425
2003	1,630,000	493,738
2004	1,705,000	418,253
2005	1,780,000	337,050
Thereafter	5,020,000	651,730
	<u>\$13,190,000</u>	<u>\$3,095,378</u>

F. Legal debt margin

The County's general obligation bonded debt is limited by law to one and one-half percent of its assessed valuation. As of December 31, 2000, the limit was \$64,054,999, providing a debt margin of \$64,054,999.

G. Conduit debt obligations

From time to time, the County has issued special assessment bonds for infrastructure improvements; mortgage bonds and mortgage revenue refunding bonds to assist low-to-middle-income residents in purchasing single family residences; industrial revenue bonds to provide financial assistance to private-sector entities to promote industry and develop trade or other economic activity; exempt facility bonds for a solid waste disposal facility; 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 annual property assessments, certain revenues and receipts pledged under the Indentures of Trust, payments received on underlying mortgage loans, and payments received pursuant to loan agreements. The County is not 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, 2000, the bonds outstanding had an aggregate principal amount payable of \$112 million.

El Paso County, Colorado  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2000

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; and natural disasters. The County established the Self-Insurance Fund and the Worker's Compensation Fund (internal service funds) to account for and finance its uninsured risks of loss. Under this program, the funds provide coverage for up to a maximum of \$300,000 and \$150,000 for each worker's compensation claim and for each general liability claim, respectively. The limit of coverage on the general liability claims is \$6,000,000 which is coverage in the same amount as fiscal year 1999. In fiscal year 2000, the Worker's Compensation Fund provided coverage in the same amount as fiscal year 1999. 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 \$673,584 and \$1,065,914 that are reported in the Self-Insurance Fund and the Worker's Compensation Fund, respectively, at December 31, 2000, 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 that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated.

Changes in the claims liability amounts in 2000 and 1999 were:

	Balance January 1, <u>2000</u>	Claims and Changes in <u>Estimates</u>	Claim Payments	Balance December 31, <u>2000</u>
Self-Insurance Fund	\$ 679,943	\$ 446,079	\$452,438	\$ 673,584
Worker's Compen- sation Fund	\$1,490,807	\$ 207,605	\$632,498	\$1,065,914
	Balance January 1, <u>1999</u>	Claims and Changes in <u>Estimates</u>	Claim Payments	Balance December 31, <u>1999</u>
Self-Insurance Fund	\$1,179,136	\$(384,654)	\$114,539	\$ 679,943
Worker's Compen- sation Fund	\$2,208,964	\$(160,842)	\$557,315	\$1,490,807

El Paso County, Colorado  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2000

NOTE D - OTHER INFORMATION - Continued

2. *Contingencies*

A. Litigation

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 for 1993 1% or more, for 1994 2% or more, and for all later years 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 year direct or indirect district debt or other financial obligation without certain cash reserve amounts.



El Paso County, Colorado  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2000

NOTE D - OTHER INFORMATION - Continued

2. *Contingencies - continued*

The County believes it is in compliance 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, it is estimated that revenue from sources not excluded from fiscal year spending exceeded fiscal year spending limits for 2000 by approximately \$8,800,000. The County believes that several options exist for the return of this excess. These options include a reduction of tax rates or a refund to the taxpayers. Another option is to seek voter approval to retain the excess. No determination has been made with respect to the option to be used.

3. *Commitments*

Through a December 15, 1991, amendment to existing inter-governmental agreements by and between METEX Metropolitan District (METEX), the Board of County Commissioners of El Paso County, Colorado (County) and the City of Colorado Springs, Colorado (City), the County and City agreed to assist METEX financially as follows:

- County agreed to increase, by up to .5 mill, the El Paso County Road and Bridge Mill Levy effective with the property taxes to be received in 1992.
- Subject to annual appropriations and budgets, and subject to a similar appropriation by the City, the County may appropriate its share of revenue discussed above for use by METEX in making semi-annual payments to bondholders.
- The additional County Road and Bridge Mill Levy may continue subject to annual appropriation and budgeting until either the METEX bonds are retired or until the METEX assessed valuation has grown to a level at which the METEX tax levy is sufficient to meet its annual debt service and operating expenses, whichever occurs first.

The amount of financial assistance provided for in this agreement is subject to annual appropriation and budgets of both the County and the City and is subject to future growth levels of METEX, the County and the City. Accordingly the extent of future financial assistance cannot be reasonably predicted. During 2000, the County did not pay any amount to METEX under this agreement.

El Paso County, Colorado  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2000

NOTE D - OTHER INFORMATION - Continued

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, 2000 and 1999, the funds held for employees were \$18,874,333 and \$19,725,230, respectively.

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 six 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, 411 South Tejon, Colorado Springs, Colorado 80903, or by calling (719)471-2395.

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 the contributions are due. 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.

El Paso County, Colorado  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2000

NOTE D - OTHER INFORMATION - Continued

5. *El Paso County Retirement Plan - Continued*

B. Summary of significant accounting policies - continued

Method used to value investments – continued

Mortgages and loans are stated at their principal balances as management of the Plan believes that all such balances are either fully collectible or adequately collateralized and loans with similar characteristics would be made currently at interest rates consistent with the existing mortgages and loans.

The fair value of real estate investments, principally rental properties subject to long-term net leases, is based on an independent study performed by a real estate industry consultant during 1996 and adjusted for transactions occurring subsequent to the date of the study. Management of the Plan believes that the values indicated in this study are a reasonable basis for estimation of the December 31, 2000, fair values.

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, 2000, 1999 and 1998, were \$4,331,142, \$4,078,526 and \$3,802,272, respectively, equal to the required contributions each year.

6. *Future Effects of Recently Issued Accounting Pronouncements*

The Governmental Accounting Standards Board (GASB) has issued Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*. GASB 34 is required to be adopted for periods beginning after June 15, 2001 and will be applicable to the County's December 31, 2002 financial statements. GASB 34 establishes that the basic financial statements and required supplementary information for governments should consist of management's discussion and analysis, government-wide financial statements, consisting of a statement of net assets and a statement of activities using the accrual basis of accounting, fund financial statements that report governmental fund financial statements using the modified accrual basis of accounting and that report proprietary fund financial statements using the accrual basis of accounting, notes to the financial statements, and required supplementary information. The County is currently evaluating the effects this Statement will have on its financial reporting. Implementation of the Statement is not expected to have any impact on the County's financial condition.

SUPPLEMENTARY INFORMATION

COMBINING AND INDIVIDUAL FUND AND ACCOUNT  
GROUP STATEMENTS AND SCHEDULES

## 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.

El Paso County, Colorado  
GENERAL FUND  
COMPARATIVE BALANCE SHEETS  
December 31, 2000 and 1999

	2000	1999
ASSETS		
Equity in pooled cash and investments	\$ 17,706,607	\$ 14,555,960
Receivables		
Property taxes	10,165,778	11,571,602
Accounts	233,932	149,884
Intergovernmental	11,692,186	9,560,436
Interest	-	25,107
Due from other funds	553,854	1,040,948
Interfund advances receivable	1,000,000	1,000,000
Inventories	136,059	143,901
Prepaid items	336,069	42,298
	\$ 41,824,485	\$ 38,090,136
LIABILITIES AND FUND BALANCES		
LIABILITIES		
Accounts payable	\$ 2,157,175	\$ 2,912,381
Accrued liabilities	189,601	198,504
Due to other funds	439,909	122,364
Deferred revenue	10,165,778	11,710,493
	12,952,463	14,943,742
FUND BALANCES		
Reserved		
Encumbrances	1,400,118	3,571,014
Inventories	136,059	143,901
Prepaid items	336,069	42,298
Unreserved		
Designated for subsequent year's expenditures	11,691,974	4,606,203
Undesignated	15,307,802	14,782,978
	28,872,022	23,146,394
Total fund balances	28,872,022	23,146,394
Total liabilities and fund balances	\$ 41,824,485	\$ 38,090,136

El Paso County, Colorado  
GENERAL FUND  
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES  
For the years ended December 31, 2000 and 1999

	2000	1999
Revenues		
Taxes	\$ 72,749,804	\$ 63,090,808
Licenses and permits	14,045	16,190
Intergovernmental	8,321,026	7,595,347
Charges for services	9,961,331	10,177,500
Fines and forfeits	276,355	213,382
Interest	4,345,853	2,612,529
Miscellaneous	2,174,032	1,640,496
Total revenues	97,842,446	85,346,252
Expenditures		
Current operating		
General government	31,760,868	30,430,954
Public safety	37,777,936	36,160,853
Health and welfare	4,519,537	4,484,303
Auxiliary services	3,784,623	3,234,988
Outside agencies	45,675	412,401
Capital outlay	1,967,971	2,510,100
Total expenditures	79,856,610	77,233,599
Excess of revenues over expenditures	17,985,836	8,112,653
Other financing sources (uses)		
Proceeds from sale of fixed assets	83,129	118,322
Operating transfers in	67,600	65,255
Operating transfers out	(12,410,937)	(9,348,035)
Total other financing sources (uses)	(12,260,208)	(9,164,458)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	5,725,628	(1,051,805)
Fund balances - January 1	23,146,394	24,174,972
Residual equity transfers in	-	23,227
Fund balances - December 31	\$ 28,872,022	\$ 23,146,394



El Paso County, Colorado  
GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES - BUDGET AND ACTUAL  
For the year ended December 31, 2000

	Budget	Actual	Variance - favorable (unfavorable)
Revenues			
Taxes			
Sales	\$ 51,497,810	\$ 58,415,299	\$ 6,917,489
Property	11,588,602	11,493,238	(95,364)
Specific ownership	2,235,662	2,841,267	605,605
Total taxes	<u>65,322,074</u>	<u>72,749,804</u>	<u>7,427,730</u>
Licenses and permits	<u>15,682</u>	<u>14,045</u>	<u>(1,637)</u>
Intergovernmental			
Federal grants	1,874,653	2,687,086	812,433
State and local grants	8,481,391	5,095,333	(3,386,058)
Other	295,000	538,607	243,607
Total intergovernmental	<u>10,651,044</u>	<u>8,321,026</u>	<u>(2,330,018)</u>
Charges for services			
Clerk's fees	7,401,063	6,857,229	(543,834)
Treasurer's fees	1,797,313	1,651,944	(145,369)
Sheriff's fees	922,766	595,297	(327,469)
Planning/zoning fees	34,745	38,740	3,995
Public Trustee fees	520,000	607,868	87,868
Bond processing fees	30,000	3,000	(27,000)
Humane Society fees	6,300	9,426	3,126
Surveyor's fees	7,500	3,130	(4,370)
Other fees	260,035	194,697	(65,338)
Total charges for services	<u>10,979,722</u>	<u>9,961,331</u>	<u>(1,018,391)</u>
Fines and forfeits	<u>188,400</u>	<u>276,355</u>	<u>87,955</u>
Interest	<u>2,685,000</u>	<u>4,345,853</u>	<u>1,660,853</u>
Miscellaneous			
Rent	1,207,568	719,528	(488,040)
Other	1,077,091	1,454,504	377,413
Total miscellaneous	<u>2,284,659</u>	<u>2,174,032</u>	<u>(110,627)</u>
Total revenues	<u>92,126,581</u>	<u>97,842,446</u>	<u>5,715,865</u>
Expenditures			
General government			
County Commissioners	9,757,012	8,052,028	1,704,984
County Clerk and Recorder	6,164,279	6,101,560	62,719
County Treasurer	882,296	813,501	68,795
County Assessor	2,729,665	2,616,822	112,843
Public Trustee	440,992	400,383	40,609
Facilities Management	6,954,498	5,550,771	1,403,727
Data Services	4,628,115	4,099,648	528,467
Miscellaneous general government	4,927,681	4,123,015	804,666
County Surveyor	7,500	3,140	4,360
Total general government	<u>36,492,038</u>	<u>31,760,868</u>	<u>4,731,170</u>

(Continued)

El Paso County, Colorado  
GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES - BUDGET AND ACTUAL - CONTINUED  
For the year ended December 31, 2000

	Budget	Actual	Variance - favorable (unfavorable)
Public safety			
County Sheriff	30,360,419	30,187,418	173,001
County Coroner	756,338	750,230	6,108
Miscellaneous grants	52,645	43,829	8,816
P. R. Bond/Jail alternative	405,768	400,106	5,662
Community Corrections	9,372,121	6,388,124	2,983,997
Posse	10,500	8,229	2,271
Total public safety	<u>40,957,791</u>	<u>37,777,936</u>	<u>3,179,855</u>
Health and welfare			
Department of Health and Environment	4,178,166	4,178,166	-
Tree disease/pest control	134,016	124,861	9,155
Human services	234,469	216,510	17,959
Total health and welfare	<u>4,546,651</u>	<u>4,519,537</u>	<u>27,114</u>
Auxiliary services			
Veterans services	193,472	193,518	(46)
Parks	2,962,751	2,970,909	(8,158)
County Fair	360,920	359,005	1,915
CSU Extension Service	287,713	261,191	26,522
Total auxiliary services	<u>3,804,856</u>	<u>3,784,623</u>	<u>20,233</u>
Outside agencies	45,675	45,675	-
Capital outlay	2,132,512	1,967,971	164,541
Total expenditures	<u>87,979,523</u>	<u>79,856,610</u>	<u>8,122,913</u>
Excess (deficiency) of revenues over (under) expenditures	<u>4,147,058</u>	<u>17,985,836</u>	<u>13,838,778</u>
Other financing sources (uses)			
Proceeds from sale of fixed assets	30,238	83,129	52,891
Operating transfers in	67,600	67,600	-
Operating transfers out	(13,195,949)	(12,410,937)	785,012
Total other financing sources (uses)	<u>(13,098,111)</u>	<u>(12,260,208)</u>	<u>837,903</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	<u>\$ (8,951,053)</u>	5,725,628	<u>\$ 14,676,681</u>
Fund balances - January 1		<u>23,146,394</u>	
Fund balances - December 31		<u>\$ 28,872,022</u>	

## SPECIAL REVENUE FUNDS

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

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.

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.

Contingency Fund - Accounts for the resources accumulated to fund emergencies, disasters, and other expenditures that could not have been reasonably foreseen at the time of the annual budget adoption. Accordingly, revenues and expenditures are not budgeted for this fund. Revenue is derived from General Fund transfers as needed.

Penrose Equestrian Center Fund - Penrose Equestrian Center Fund has been established to account for revenues and expenditures for an outdoor/indoor arena and horse boarding facility. The center provides recreational and show event facilities for the citizens of El Paso County.

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

## SPECIAL REVENUE FUNDS - CONTINUED

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

Pikes Peak Center Fund - The Pikes Peak Center Fund was established to account for revenues and expenditures for a 2,000 seat auditorium. The auditorium was established as a result of a partnership between a citizens group and El Paso County in 1982.

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.

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

Solid Waste Management Fund - 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.

One Stop Job Center Fund - The One Stop Job 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 Offices of the Fourth Judicial District Fund - 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, 2000  
(With comparative totals as of December 31, 1999)

	Road and Bridge	Social Services	Contingency	Penrose Equestrian Center	El Paso County Sheriff Special Investigation Fund
<b>ASSETS</b>					
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ 668,660
Equity in pooled cash and investments	6,342,295	4,907,445	3,587,258	530,722	-
Receivables					
Property taxes	8,489,545	6,094,409	-	-	-
Accounts	2,832	23,117	-	6,988	10,000
Intergovernmental	2,772,212	2,535,365	-	-	-
Due from other funds	303,183	333,402	-	1,750	-
Inventories	1,218,139	-	-	-	-
Prepaid items	3,442	-	-	111	-
	<u>\$19,131,648</u>	<u>\$13,893,738</u>	<u>\$3,587,258</u>	<u>\$539,571</u>	<u>\$678,660</u>
Total assets					
<b>LIABILITIES AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
Accounts payable	\$ 2,222,394	\$ 765,862	\$ -	\$ 36,535	\$ 35,077
Accrued liabilities	17,409	-	-	-	-
Due to other funds	305,814	160,899	-	15,513	-
Interfund advances payable	-	-	-	-	-
Deferred revenue	8,489,545	6,094,409	-	-	-
	<u>11,035,162</u>	<u>7,021,170</u>	<u>-</u>	<u>52,048</u>	<u>35,077</u>
Total liabilities					
<b>FUND BALANCES</b>					
Reserved					
Child welfare	-	1,292,245	-	-	-
Declared emergencies	-	-	3,587,258	-	-
Encumbrances	3,537,271	9,450	-	257,232	507,293
Inventories	1,218,139	-	-	-	-
Prepaid items	3,442	-	-	111	-
Unreserved					
Designated for subsequent year's expenditures	2,231,174	2,694,418	-	40,178	-
Undesignated	1,106,460	2,876,455	-	190,002	136,290
	<u>8,096,486</u>	<u>6,872,568</u>	<u>3,587,258</u>	<u>487,523</u>	<u>643,583</u>
Total fund balances					
Total liabilities and fund balances	<u>\$19,131,648</u>	<u>\$13,893,738</u>	<u>\$3,587,258</u>	<u>\$539,571</u>	<u>\$678,660</u>

Retirement Contribution	Pikes Peak Center	Conservation Trust	Economic Development	Solid Waste Management	One Stop Job Center	Totals	
						2000	1999
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 668,660	\$ 709,124
360,913	449,271	893,604	1,060,195	1,402,317	296,793	19,830,813	25,687,880
2,821,419	-	-	-	-	-	17,405,373	19,961,325
20,478	144	-	1,051,428	146,667	2,407	1,264,061	413,264
-	-	-	-	-	848,269	6,155,846	2,702,098
68,767	-	-	-	1,235	-	708,337	226,622
-	-	-	-	-	-	1,218,139	1,142,347
-	179	-	-	43	762	4,537	-
<u>\$ 3,271,577</u>	<u>\$ 449,594</u>	<u>\$ 893,604</u>	<u>\$ 2,111,623</u>	<u>\$ 1,550,262</u>	<u>\$ 1,148,231</u>	<u>\$ 47,255,766</u>	<u>\$ 50,842,660</u>
\$ -	\$ 1,342	\$ 101,703	\$ 990,446	\$ 24,239	\$ 87,231	\$ 4,264,829	\$ 2,000,749
-	-	-	-	-	1,719	19,128	23,419
-	30,427	27,000	11,867	590	59,281	611,391	1,049,205
-	-	-	-	-	1,000,000	1,000,000	1,000,000
2,821,419	-	-	-	-	-	17,405,373	19,981,086
<u>2,821,419</u>	<u>31,769</u>	<u>128,703</u>	<u>1,002,313</u>	<u>24,829</u>	<u>1,148,231</u>	<u>23,300,721</u>	<u>24,054,459</u>
-	-	-	-	-	-	1,292,245	2,702,226
-	-	-	-	-	-	3,587,258	3,483,532
-	-	341,897	-	200	-	4,653,343	5,584,575
-	-	-	-	-	-	1,218,139	1,142,347
-	179	-	-	43	762	4,537	-
-	54,787	-	-	-	-	5,020,557	2,085,359
450,158	362,859	423,004	1,109,310	1,525,190	(762)	8,178,966	11,790,162
450,158	417,825	764,901	1,109,310	1,525,433	-	23,955,045	26,788,201
<u>\$ 3,271,577</u>	<u>\$ 449,594</u>	<u>\$ 893,604</u>	<u>\$ 2,111,623</u>	<u>\$ 1,550,262</u>	<u>\$ 1,148,231</u>	<u>\$ 47,255,766</u>	<u>\$ 50,842,660</u>

El Paso County, Colorado  
SPECIAL REVENUE FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES

For the year ended December 31, 2000  
(With comparative totals for the year ended December 31, 1999)

	Road and Bridge	Social Services	Contingency	Penrose Equestrian Center	El Paso County Sheriff Special Investigation Fund	Retirement Contribution
Revenues						
Taxes	\$ 12,112,401	\$ 7,061,324	\$ -	\$ -	\$ -	\$ 3,293,367
Intergovernmental	13,174,832	26,935,556	-	-	32,278	161,778
Charges for services	-	-	-	552,524	578,588	-
Interest	527,004	-	-	26,183	20,030	-
Miscellaneous	554,228	127,368	-	65,430	1,622	-
<b>Total revenues</b>	<b>26,368,465</b>	<b>34,124,248</b>	<b>-</b>	<b>644,137</b>	<b>632,518</b>	<b>3,455,145</b>
Expenditures						
Current						
General government	-	-	-	-	-	4,369,913
Public safety	-	-	-	-	468,857	-
Public works	28,171,087	-	-	-	-	-
Health and welfare	-	35,192,111	-	-	-	-
Auxiliary services	-	-	-	614,790	-	-
Outside agencies	-	-	-	-	-	-
Capital outlay	-	-	-	55,139	225,970	-
<b>Total expenditures</b>	<b>28,171,087</b>	<b>35,192,111</b>	<b>-</b>	<b>669,929</b>	<b>694,827</b>	<b>4,369,913</b>
Excess (deficiency) of revenues over (under) expenditures	(1,802,622)	(1,067,863)	-	(25,792)	(62,309)	(914,768)
Other financing sources (uses)						
Proceeds from sale of fixed assets	193,456	-	-	13,677	-	-
Operating transfers in	13,400	-	103,726	153,277	-	539,865
Operating transfers out	-	(342,118)	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>206,856</b>	<b>(342,118)</b>	<b>103,726</b>	<b>166,954</b>	<b>-</b>	<b>539,865</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPEN- DITURES AND OTHER FINANCING USES</b>	<b>(1,595,766)</b>	<b>(1,409,981)</b>	<b>103,726</b>	<b>141,162</b>	<b>(62,309)</b>	<b>(374,903)</b>
Fund balances - January 1	9,692,252	8,282,549	3,483,532	346,361	705,892	825,061
Fund balances - December 31	<u>\$ 8,096,486</u>	<u>\$ 6,872,568</u>	<u>\$ 3,587,258</u>	<u>\$ 487,523</u>	<u>\$ 643,583</u>	<u>\$ 450,158</u>

Pikes Peak Center	Conservation Trust	Economic Development	Solid Waste Management	One Stop Job Center	District Attorney Offices of the Fourth Judicial District	Totals	
						2000	1999
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,467,092	\$ 23,677,905
-	928,559	-	-	3,114,410	513,974	44,861,387	36,684,596
937,198	-	103,748	585,642	-	-	2,757,700	2,767,485
19,576	-	-	66,778	-	-	659,571	465,681
36,923	-	1,971,213	11,058	-	-	2,767,842	2,124,741
<u>993,697</u>	<u>928,559</u>	<u>2,074,961</u>	<u>663,478</u>	<u>3,114,410</u>	<u>513,974</u>	<u>73,513,592</u>	<u>65,720,408</u>
-	-	23,609	534,605	-	6,696,727	11,624,854	11,198,752
-	-	-	-	-	-	468,857	704,443
-	-	-	-	-	-	28,171,087	21,398,459
-	-	-	-	3,114,410	-	38,306,521	29,443,523
956,046	-	-	-	-	-	1,570,836	1,462,591
-	-	1,970,976	-	-	-	1,970,976	1,959,849
98,233	1,330,567	-	-	-	-	1,709,909	709,845
<u>1,054,279</u>	<u>1,330,567</u>	<u>1,994,585</u>	<u>534,605</u>	<u>3,114,410</u>	<u>6,696,727</u>	<u>83,823,040</u>	<u>66,877,462</u>
<u>(60,582)</u>	<u>(402,008)</u>	<u>80,376</u>	<u>128,873</u>	<u>-</u>	<u>(6,182,753)</u>	<u>(10,309,448)</u>	<u>(1,157,054)</u>
-	-	-	-	-	-	207,133	171,229
95,000	238,236	-	325,620	-	6,182,753	7,651,877	6,907,942
-	-	(40,600)	-	-	-	(382,718)	(372,332)
<u>95,000</u>	<u>238,236</u>	<u>(40,600)</u>	<u>325,620</u>	<u>-</u>	<u>6,182,753</u>	<u>7,476,292</u>	<u>6,706,839</u>
34,418	(163,772)	39,776	454,493	-	-	(2,833,156)	5,549,785
<u>383,407</u>	<u>928,673</u>	<u>1,069,534</u>	<u>1,070,940</u>	<u>-</u>	<u>-</u>	<u>26,788,201</u>	<u>21,238,416</u>
<u>\$ 417,825</u>	<u>\$ 764,901</u>	<u>\$ 1,109,310</u>	<u>\$ 1,525,433</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 23,955,045</u>	<u>\$ 26,788,201</u>



El Paso County, Colorado  
ROAD AND BRIDGE FUND  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL  
For the year ended December 31, 2000

	Budget	Actual	Variance - favorable (unfavorable)
Revenues			
Taxes			
Property	\$ 9,738,921	\$ 9,660,045	\$ (78,876)
Specific ownership	2,452,494	2,452,356	(138)
Total taxes	<u>12,191,415</u>	<u>12,112,401</u>	<u>(79,014)</u>
Intergovernmental			
Mineral leasing	1,559	3,416	1,857
Payment in lieu of taxes	75,000	-	(75,000)
U.S. Forest Service/Mineral Leasing	8,000	8,105	105
Highway users tax	8,135,376	8,548,201	412,825
Additional motor vehicle registration	450,000	479,574	29,574
State Bridge revenue	4,924,689	607,999	(4,316,690)
Federal reimbursements	-	2,882,303	2,882,303
State reimbursements	-	3,715	3,715
Local revenue	577,933	641,495	63,562
Taylor Grazing Act	-	24	24
Total intergovernmental	<u>14,172,557</u>	<u>13,174,832</u>	<u>(997,725)</u>
Interest	<u>275,000</u>	<u>527,004</u>	<u>252,004</u>
Miscellaneous	<u>557,025</u>	<u>554,228</u>	<u>(2,797)</u>
Total revenues	<u>27,195,997</u>	<u>26,368,465</u>	<u>(827,532)</u>
Expenditures			
Public works			
Salaries and benefits	8,239,120	7,608,836	630,284
Operations and contracts	12,499,963	9,686,347	2,813,616
Administration	3,010,805	2,270,262	740,543
Capital outlay	5,822,768	4,619,663	1,203,105
Payments to other governments	3,983,843	3,945,848	37,995
Treasurer's fees	40,241	40,131	110
Total expenditures	<u>33,596,740</u>	<u>28,171,087</u>	<u>5,425,653</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(6,400,743)</u>	<u>(1,802,622)</u>	<u>4,598,121</u>
Other financing sources (uses)			
Proceeds from sale of fixed assets	100,000	193,456	93,456
Operating transfers in	13,400	13,400	-
Total other financing sources (uses)	<u>113,400</u>	<u>206,856</u>	<u>93,456</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	<u>\$ (6,287,343)</u>	<u>(1,595,766)</u>	<u>\$ 4,691,577</u>
Fund balances - January 1		<u>9,692,252</u>	
Fund balances - December 31		<u>\$ 8,096,486</u>	

El Paso County, Colorado  
 SOCIAL SERVICES FUND  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCES - BUDGET AND ACTUAL  
 For the year ended December 31, 2000

	Budget	Actual	Variance - favorable (unfavorable)
Revenues			
Taxes - Property	\$ 7,117,484	\$ 7,061,324	\$ (56,160)
Intergovernmental - Welfare	28,679,813	26,935,556	(1,744,257)
Miscellaneous	20,000	127,368	107,368
Total revenues	35,817,297	34,124,248	(1,693,049)
Expenditures			
Health and welfare			
County administration block grant	20,365,864	19,131,514	1,234,350
Temporary aid to needy families	5,893,414	5,536,221	357,193
Child welfare block grant	9,330,590	8,765,075	565,515
Child care block grant	1,872,810	1,759,301	113,509
Total health and welfare expenditures	37,462,678	35,192,111	2,270,567
Excess (deficiency) of revenues over (under) expenditures	(1,645,381)	(1,067,863)	577,518
Other financing sources (uses)			
Operating transfers out	(248,630)	(342,118)	(93,488)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	\$ (1,894,011)	(1,409,981)	\$ 484,030
Fund balances - January 1		8,282,549	
Fund balances - December 31		\$ 6,872,568	

El Paso County, Colorado  
CONTINGENCY FUND  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL  
For the year ended December 31, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance - favorable (unfavorable)</u>
Other financing sources (uses)			
Operating transfers in	\$ 103,726	\$ 103,726	\$ -
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	<u>\$ 103,726</u>	103,726	<u>\$ -</u>
Fund balances - January 1		<u>3,483,532</u>	
Fund balances - December 31		<u>\$3,587,258</u>	

El Paso County, Colorado  
PENROSE EQUESTRIAN CENTER FUND  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL  
For the year ended December 31, 2000

	Budget	Actual	Variance - favorable (unfavorable)
Revenues			
Charges for services	\$ 436,691	\$ 552,524	\$ 115,833
Interest	8,000	26,183	18,183
Miscellaneous	63,277	65,430	2,153
Total revenues	507,968	644,137	136,169
Expenditures			
Auxiliary services			
Salaries and benefits	339,123	330,024	9,099
Operations and contracts	414,185	161,236	252,949
Administration	130,254	123,530	6,724
Total auxiliary services	883,562	614,790	268,772
Capital outlay	77,571	55,139	22,432
Total expenditures	961,133	669,929	291,204
Excess (deficiency) of revenues over (under) expenditures	(453,165)	(25,792)	427,373
Other financing sources (uses)			
Proceeds from sale of fixed assets	7,777	13,677	5,900
Operating transfers in	153,277	153,277	-
Total other financing sources (uses)	161,054	166,954	5,900
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	\$ (292,111)	141,162	\$ 433,273
Fund balances - January 1		346,361	
Fund balances - December 31		\$ 487,523	

El Paso County, Colorado  
 EL PASO COUNTY SHERIFF SPECIAL INVESTIGATION FUND  
 COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCES  
 For the years ended December 31, 2000 and 1999

	<u>2000</u>	<u>1999</u>
Revenues		
Intergovernmental	\$ 32,278	\$ 32,690
Charges for services	578,588	774,983
Interest	20,030	18,457
Miscellaneous	<u>1,622</u>	<u>157</u>
Total revenues	<u>632,518</u>	<u>826,287</u>
Expenditures		
Public safety	468,857	704,443
Capital outlay	<u>225,970</u>	<u>83,705</u>
Total expenditures	<u>694,827</u>	<u>788,148</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(62,309)	38,139
Fund balances - January 1	<u>705,892</u>	<u>667,753</u>
Fund balances - December 31	<u><u>\$ 643,583</u></u>	<u><u>\$ 705,892</u></u>

El Paso County, Colorado  
 RETIREMENT CONTRIBUTION FUND  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCES - BUDGET AND ACTUAL  
 For the year ended December 31, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance - favorable (unfavorable)</u>
Revenues			
Taxes			
Property	\$ 3,319,254	\$ 3,293,367	\$ (25,887)
Intergovernmental	<u>-</u>	<u>161,778</u>	<u>161,778</u>
Total revenues	<u>3,319,254</u>	<u>3,455,145</u>	<u>135,891</u>
Expenditures			
General government			
Employer contributions	4,322,014	4,321,571	443
Treasurer fees	<u>51,858</u>	<u>48,342</u>	<u>3,516</u>
Total expenditures	<u>4,373,872</u>	<u>4,369,913</u>	<u>3,959</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,054,618)</u>	<u>(914,768)</u>	<u>139,850</u>
Other financing sources (uses)			
Operating transfers in	<u>616,179</u>	<u>539,865</u>	<u>(76,314)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	<u>\$ (438,439)</u>	<u>(374,903)</u>	<u>\$ 63,536</u>
Fund balances - January 1		<u>825,061</u>	
Fund balances - December 31		<u>\$ 450,158</u>	

El Paso County, Colorado  
 PIKES PEAK CENTER FUND  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCES - BUDGET AND ACTUAL  
 For the year ended December 31, 2000

	<u>Budget</u>	<u>Actual</u>	Variance - favorable (unfavorable)
Revenues			
Charges for services	\$ 842,448	\$ 937,198	\$ 94,750
Interest	8,000	19,576	11,576
Miscellaneous	<u>30,075</u>	<u>36,923</u>	<u>6,848</u>
Total revenues	<u>880,523</u>	<u>993,697</u>	<u>113,174</u>
Expenditures			
Auxiliary services			
Salaries and benefits	838,521	783,890	54,631
Operations and contracts	183,190	161,163	22,027
Administration	<u>16,800</u>	<u>10,993</u>	<u>5,807</u>
Total auxiliary services	<u>1,038,511</u>	<u>956,046</u>	<u>82,465</u>
Capital outlay	<u>110,000</u>	<u>98,233</u>	<u>11,767</u>
Total expenditures	<u>1,148,511</u>	<u>1,054,279</u>	<u>94,232</u>
Excess (deficiency) of revenues over (under) expenditures	(267,988)	(60,582)	207,406
Other financing sources (uses)			
Operating transfers in	<u>95,000</u>	<u>95,000</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	<u>\$ (172,988)</u>	34,418	<u>\$ 207,406</u>
Fund balances - January 1		<u>383,407</u>	
Fund balances - December 31		<u>\$ 417,825</u>	

El Paso County, Colorado  
 CONSERVATION TRUST FUND  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCES - BUDGET AND ACTUAL  
 For the year ended December 31, 2000

	Budget	Actual	Variance - favorable (unfavorable)
Revenues - Intergovernmental	<u>\$ 819,827</u>	<u>\$ 928,559</u>	<u>\$ 108,732</u>
Expenditures			
Capital outlay	<u>1,723,703</u>	<u>1,330,567</u>	<u>393,136</u>
Total expenditures	<u>1,723,703</u>	<u>1,330,567</u>	<u>393,136</u>
Excess (deficiency) of revenues over (under) expenditures	(903,876)	(402,008)	501,868
Other financing sources (uses)			
Operating transfers in	<u>238,236</u>	<u>238,236</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	<u>\$ (665,640)</u>	(163,772)	<u>\$ 501,868</u>
Fund balances - January 1		<u>928,673</u>	
Fund balances - December 31		<u>\$ 764,901</u>	



El Paso County, Colorado  
 ECONOMIC DEVELOPMENT FUND  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCES - BUDGET AND ACTUAL  
 For the year ended December 31, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance - favorable (unfavorable)</u>
Revenues			
Charges for services	\$ 50,600	\$ 103,748	\$ 53,148
Miscellaneous	<u>2,500,000</u>	<u>1,971,213</u>	<u>(528,787)</u>
Total revenues	<u>2,550,600</u>	<u>2,074,961</u>	<u>(475,639)</u>
Expenditures			
General government	17,500	23,609	(6,109)
Outside agencies	<u>2,500,000</u>	<u>1,970,976</u>	<u>529,024</u>
Total expenditures	<u>2,517,500</u>	<u>1,994,585</u>	<u>522,915</u>
Excess (deficiency) of revenues over (under) expenditures	33,100	80,376	47,276
Other financing sources (uses)			
Operating transfers out	<u>(40,600)</u>	<u>(40,600)</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	<u>\$ (7,500)</u>	39,776	<u>\$ 47,276</u>
Fund balances - January 1		<u>1,069,534</u>	
Fund balances - December 31		<u>\$ 1,109,310</u>	

El Paso County, Colorado  
 SOLID WASTE MANAGEMENT FUND  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCES - BUDGET AND ACTUAL  
 For the year ended December 31, 2000

	Budget	Actual	Variance - favorable (unfavorable)
Revenues			
Charges for services	\$ 570,537	\$ 585,642	\$ 15,105
Interest	20,000	66,778	46,778
Miscellaneous	-	11,058	11,058
Total revenues	590,537	663,478	72,941
Expenditures			
General government	1,290,517	534,605	755,912
Excess (deficiency) of revenues over (under) expenditures	(699,980)	128,873	828,853
Other financing sources (uses)			
Operating transfers in	325,620	325,620	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	\$ (374,360)	454,493	\$ 828,853
Fund balances - January 1		1,070,940	
Fund balances - December 31		\$ 1,525,433	

El Paso County, Colorado  
ONE STOP JOB CENTER FUND  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL  
For the year ended December 31, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance - favorable (unfavorable)</u>
Revenues - Intergovernmental	\$ 5,717,046	\$ 3,114,410	\$ (2,602,636)
Expenditures - Health and welfare	<u>5,717,046</u>	<u>3,114,410</u>	<u>2,602,636</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	-	<u>\$ -</u>
Fund balances - January 1		<u>-</u>	
Fund balances - December 31		<u>\$ -</u>	

El Paso County, Colorado  
DISTRICT ATTORNEY OFFICES OF THE FOURTH JUDICIAL DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL  
For the year ended December 31, 2000

	Budget	Actual	Variance - favorable (unfavorable)
Revenues			
Intergovernmental	\$ 201,960	\$ 513,974	312,014
Expenditures - General government	7,169,726	6,696,727	472,999
Excess (deficiency) of revenues over (under) expenditures	(6,967,766)	(6,182,753)	785,013
Other financing sources (uses)			
Operating transfers in	6,967,766	6,182,753	(785,013)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	\$ -	-	\$ -
Fund balances - January 1		-	
Fund balances - December 31		\$ -	

### CAPITAL PROJECTS FUNDS

Capital projects funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds and trust funds.

Capital Expenditures 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.

Peaceful Valley Fund - This fund is used to account for the construction of road improvements within the district.

El Paso County, Colorado  
 CAPITAL PROJECTS FUNDS  
 COMBINING BALANCE SHEET  
 December 31, 2000  
 (With comparative totals as of December 31, 1999)

	Capital Expenditures	Totals	
		2000	1999
<b>ASSETS</b>			
Cash and investments	\$ 3,771,083	\$ 3,771,083	\$ 6,199,947
Equity in pooled cash and investments	6,255,062	6,255,062	6,161,874
Receivables			
Property taxes	2,554,089	2,554,089	2,929,152
Accounts	-	-	2,296
Interest	-	-	15,970
Due from other funds	21,847	21,847	120,000
	<u>21,847</u>	<u>21,847</u>	<u>120,000</u>
Total assets	<u>\$ 12,602,081</u>	<u>\$ 12,602,081</u>	<u>\$ 15,429,239</u>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>LIABILITIES</b>			
Accounts payable	\$ 951,533	\$ 951,533	\$ 991,447
Due to other funds	2,049	2,049	131
Deferred revenue	2,554,089	2,554,089	2,929,152
	<u>2,554,089</u>	<u>2,554,089</u>	<u>2,929,152</u>
Total liabilities	<u>3,507,671</u>	<u>3,507,671</u>	<u>3,920,730</u>
<b>FUND BALANCES</b>			
Reserved for encumbrances	2,167,811	2,167,811	1,341,724
Unreserved			
Designated for subsequent year's expenditures	2,873,842	2,873,842	3,525,640
Undesignated	4,052,757	4,052,757	6,641,145
	<u>4,052,757</u>	<u>4,052,757</u>	<u>6,641,145</u>
Total fund balances	<u>9,094,410</u>	<u>9,094,410</u>	<u>11,508,509</u>
Total liabilities and fund balances	<u>\$ 12,602,081</u>	<u>\$ 12,602,081</u>	<u>\$ 15,429,239</u>

El Paso County, Colorado  
 CAPITAL PROJECTS FUNDS  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCES  
 For the year ended December 31, 2000  
 (With comparative totals for the year ended December 31, 1999)

	Capital	Peaceful	Totals	
	Expenditures	Valley	2000	1999
Revenues				
Taxes	\$ 2,906,100	\$ -	\$ 2,906,100	\$ 2,727,747
Miscellaneous	311,472	1,148	312,620	33,068
Total revenues	<u>3,217,572</u>	<u>1,148</u>	<u>3,218,720</u>	<u>2,760,815</u>
Expenditures				
Debt service	809,810	-	809,810	63,210
Capital outlay				
Acquisition and construction	9,940,255	-	9,940,255	7,622,926
Miscellaneous	-	1,148	1,148	1,250
Total expenditures	<u>10,750,065</u>	<u>1,148</u>	<u>10,751,213</u>	<u>7,687,386</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(7,532,493)</u>	<u>-</u>	<u>(7,532,493)</u>	<u>(4,926,571)</u>
Other financing sources (uses)				
Capital lease financing	-	-	-	10,468,149
Proceeds from sale of fixed assets	44,216	-	44,216	11,300
Operating transfers in	5,074,178	-	5,074,178	2,747,170
Total other financing sources (uses)	<u>5,118,394</u>	<u>-</u>	<u>5,118,394</u>	<u>13,226,619</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	<u>(2,414,099)</u>	<u>-</u>	<u>(2,414,099)</u>	<u>8,300,048</u>
Fund balances - January 1	<u>11,508,509</u>	<u>-</u>	<u>11,508,509</u>	<u>3,208,461</u>
Fund balances - December 31	<u>\$ 9,094,410</u>	<u>\$ -</u>	<u>\$ 9,094,410</u>	<u>\$ 11,508,509</u>

El Paso County, Colorado  
 CAPITAL EXPENDITURES FUND  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCES - BUDGET AND ACTUAL  
 For the year ended December 31, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance - favorable (unfavorable)</u>
Revenues			
Taxes	\$ 2,929,152	\$ 2,906,100	\$ (23,052)
Miscellaneous	12,000	311,472	299,472
Total revenues	<u>2,941,152</u>	<u>3,217,572</u>	<u>276,420</u>
Expenditures			
Debt service	526,088	809,810	(283,722)
Capital outlay	11,834,674	9,940,255	1,894,419
Total expenditures	<u>12,360,762</u>	<u>10,750,065</u>	<u>1,610,697</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(9,419,610)</u>	<u>(7,532,493)</u>	<u>1,887,117</u>
Other financing sources (uses)			
Proceeds from sale of fixed assets	12,000	44,216	32,216
Operating transfers in	5,072,578	5,074,178	1,600
Total other financing sources (uses)	<u>5,084,578</u>	<u>5,118,394</u>	<u>33,816</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	<u>\$ (4,335,032)</u>	<u>(2,414,099)</u>	<u>\$ 1,920,933</u>
Fund balances - January 1		<u>11,508,509</u>	
Fund balances - December 31		<u>\$ 9,094,410</u>	



El Paso County, Colorado  
 PEACEFUL VALLEY FUND  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCES - BUDGET AND ACTUAL  
 For the year ended December 31, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance - favorable (unfavorable)</u>
Revenues			
Miscellaneous	\$ 1,159	\$ 1,148	\$ (11)
Expenditures			
Capital outlay - miscellaneous	<u>1,159</u>	<u>1,148</u>	<u>11</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	-	<u>\$ -</u>
Fund balances - January 1		<u>-</u>	
Fund balances - December 31		<u>\$ -</u>	

### INTERNAL SERVICE FUNDS

Internal service funds are used 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.

Worker's Compensation Fund - The Worker's Compensation Fund was established to account for and expend funds for worker's compensation claims.

Inmate Fund - The Inmate Fund was established to account for the activities related to the Gateway Program which is a program to help rehabilitate criminals incarcerated in El Paso County through work experience. This fund was closed during 1999.

El Paso County, Colorado  
INTERNAL SERVICE FUNDS  
COMBINING BALANCE SHEET  
December 31, 2000  
(With comparative totals as of December 31, 1999)

	Self-Insurance Fund	Worker's Compensation Fund	Totals	
			2000	1999
<b>ASSETS</b>				
Equity in pooled cash and investments	\$ 7,048,534	\$ 7,086,153	\$ 14,134,687	\$ 15,588,701
Receivables				
Property taxes	-	-	-	87,005
Intergovernmental receivable	625	-	625	-
Due from other funds	750	-	750	97,692
	<u>750</u>	<u>-</u>	<u>750</u>	<u>97,692</u>
Total assets	<u>\$ 7,049,909</u>	<u>\$ 7,086,153</u>	<u>\$ 14,136,062</u>	<u>\$ 15,773,398</u>
<b>LIABILITIES AND EQUITY</b>				
<b>LIABILITIES</b>				
Accounts payable	\$ 22,800	\$ 80,507	\$ 103,307	\$ 75,603
Accrued liabilities	673,584	1,065,914	1,739,498	2,170,750
Due to other funds	33,646	-	33,646	2,015
Deferred revenue	-	-	-	87,005
	<u>-</u>	<u>-</u>	<u>-</u>	<u>87,005</u>
Total liabilities	<u>730,030</u>	<u>1,146,421</u>	<u>1,876,451</u>	<u>2,335,373</u>
<b>EQUITY</b>				
Contributed capital - government	1,409,906	-	1,409,906	1,409,906
Retained earnings - unreserved	4,909,973	5,939,732	10,849,705	12,028,119
	<u>4,909,973</u>	<u>5,939,732</u>	<u>10,849,705</u>	<u>12,028,119</u>
Total equity	<u>6,319,879</u>	<u>5,939,732</u>	<u>12,259,611</u>	<u>13,438,025</u>
Total liabilities and equity	<u>\$ 7,049,909</u>	<u>\$ 7,086,153</u>	<u>\$ 14,136,062</u>	<u>\$ 15,773,398</u>

El Paso County, Colorado  
INTERNAL SERVICE FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENSES,  
AND CHANGES IN RETAINED EARNINGS  
For the year ended December 31, 2000  
(With comparative totals for the year ended December 31, 1999)

	Self-Insurance Fund	Worker's Compensation Fund	Totals	
			2000	1999
Operating revenues				
Charges for services	\$ -	\$ -	\$ -	\$ 1,826,878
Operating expenses				
Insurance premiums	280,524	108,509	389,033	389,735
Claim settlements	446,079	207,605	653,684	(545,496)
Administration and operations	202,358	54,108	256,466	160,196
Total operating expenses	928,961	370,222	1,299,183	4,435
Operating income (loss)	(928,961)	(370,222)	(1,299,183)	1,822,443
Nonoperating revenues				
Taxes	87,954	-	87,954	341,428
Interest	-	-	-	599,522
Miscellaneous	32,765	50	32,815	109,737
Total nonoperating revenues	120,719	50	120,769	1,050,687
Net income (loss)	(808,242)	(370,172)	(1,178,414)	2,873,130
Retained earnings - January 1	5,718,215	6,309,904	12,028,119	9,178,216
Residual equity transfer out	-	-	-	(23,227)
Retained earnings - December 31	\$ 4,909,973	\$ 5,939,732	\$ 10,849,705	\$ 12,028,119

El Paso County, Colorado  
INTERNAL SERVICE FUNDS  
COMBINING STATEMENT OF CASH FLOWS  
For the year ended December 31, 2000  
(With comparative totals for the year ended December 31, 1999)

	Self-Insurance Fund	Worker's Compensation Fund	Inmate Fund	Totals	
				2000	1999
Cash flows from operating activities					
Operating income (loss)	\$ (928,961)	\$ (370,222)	\$ -	\$ (1,299,183)	\$ 1,822,443
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities					
Miscellaneous revenue	32,765	50	-	32,815	109,737
(Increase) decrease in assets					
Accounts receivable	-	-	-	-	1,249
Intergovernmental receivables	(625)	-	-	(625)	-
Due from other funds	22,118	74,824	-	96,942	(96,649)
Increase (decrease) in liabilities					
Accounts payable	15,098	12,606	-	27,704	21,043
Accrued liabilities	(6,359)	(424,893)	-	(431,252)	(1,217,350)
Due to other funds	31,641	-	(10)	31,631	1,413
Net cash provided by (used in) operating activities	<u>(834,323)</u>	<u>(707,635)</u>	<u>(10)</u>	<u>(1,541,968)</u>	<u>641,886</u>
Cash flows from noncapital financing activities					
Taxes	87,954	-	-	87,954	341,428
Residual equity transfer out	-	-	-	-	(23,227)
Net cash provided by noncapital financing activities	<u>87,954</u>	<u>-</u>	<u>-</u>	<u>87,954</u>	<u>318,201</u>
Cash flows from investing activities					
Interest	-	-	-	-	599,522
Net cash provided by investing activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>599,522</u>
Net increase (decrease) in cash and cash equivalents	(746,369)	(707,635)	(10)	(1,454,014)	1,559,609
Cash and cash equivalents - January 1	<u>7,794,903</u>	<u>7,793,788</u>	<u>10</u>	<u>15,588,701</u>	<u>14,029,092</u>
Cash and cash equivalents - December 31	<u>\$7,048,534</u>	<u>\$7,086,153</u>	<u>\$-</u>	<u>\$14,134,687</u>	<u>\$15,588,701</u>

## TRUST AND AGENCY FUNDS

Trust funds are used to account for assets held by the government in a trustee capacity. 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.

Expendable Trust - Park and School Fees - The Park and School Fees Trust Fund was established by the Board of County Commissioners for park fees in lieu of land. Fees are collected from developers of new subdivisions to provide for the purchase and development of additional parks.

Pension Trust – El Paso County Retirement Plan - The El Paso County Retirement Plan was established by the Board of County Commissioners to provide pension benefits to County employees.

Treasurer's Agency Fund - Accounts for the receipt and disbursement of all property tax 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.

Outpost Road Agency Fund - Outpost Road bonds were issued for construction and installation of improvements on a portion of Outpost Road.

Bradley Road 1986-1 Agency Fund - Bradley Road bonds were issued for the purpose of financing the construction of street improvement for a portion of Bradley Road to include paving, drainage, water and sewer line installation.

Struther's Road Agency Fund - Struther's Road bonds were issued for construction and installation of improvements on a portion of Struther's Road.

El Paso County, Colorado  
 TRUST AND AGENCY FUNDS  
 COMBINING BALANCE SHEET  
 December 31, 2000  
 (With comparative totals as of December 31, 1999)

	Expendable Trust	Pension Trust - El Paso County Retirement Plan	Treasurer's
	Park and School Fees		
<b>ASSETS</b>			
Cash and investments	\$ -	\$ 193,542,145	\$ -
Equity in pooled cash and investments	1,725,163	-	20,042,434
Receivables			
Accounts	57,287	998,654	-
Interest	-	1,441,893	-
	<u>\$ 1,782,450</u>	<u>\$ 195,982,692</u>	<u>\$ 20,042,434</u>
<b>Total assets</b>			
<b>LIABILITIES AND FUND BALANCES</b>			
<b>LIABILITIES</b>			
Accounts payable	\$ -	\$ 1,094,712	\$ -
Due to other governments	-	-	18,415,597
Due to other funds	-	2,700	-
Escrow deposits held by trustee	-	-	-
Funds due to bondholders	-	-	-
Other	-	20,746,949	1,626,837
	<u>-</u>	<u>21,844,361</u>	<u>20,042,434</u>
<b>Total liabilities</b>			
<b>FUND BALANCES</b>			
Reserved for employees' pension benefits	-	174,138,331	-
Unreserved			
Designated for subsequent year's expenditures			
Park fees	1,614,956	-	-
School fees	167,494	-	-
	<u>1,782,450</u>	<u>174,138,331</u>	<u>-</u>
<b>Total fund balances</b>			
<b>Total liabilities and fund balances</b>	<u>\$ 1,782,450</u>	<u>\$ 195,982,692</u>	<u>\$ 20,042,434</u>

<u>Agency funds</u>				
<u>Public Trustee</u>	<u>Bradley Road 1986-1</u>	<u>Struther's Road</u>	<u>Totals</u>	
			<u>2000</u>	<u>1999</u>
\$ 719,448	\$ -	\$ -	\$ 194,261,593	\$ 190,074,156
-	4,750	321,386	22,093,733	22,304,394
-	-	-	1,055,941	512,727
-	-	-	1,441,893	1,184,041
<u>\$ 719,448</u>	<u>\$ 4,750</u>	<u>\$ 321,386</u>	<u>\$ 218,853,160</u>	<u>\$ 214,075,318</u>
\$ -	\$ -	\$ -	\$ 1,094,712	\$ 568,157
-	-	-	18,415,597	20,774,072
195,093	-	-	197,793	311,547
103,246	-	-	103,246	149,945
-	4,750	321,386	326,136	194,719
421,109	-	-	22,794,895	20,202,545
<u>719,448</u>	<u>4,750</u>	<u>321,386</u>	<u>42,932,379</u>	<u>42,200,985</u>
-	-	-	174,138,331	170,364,628
-	-	-	1,614,956	1,126,526
-	-	-	167,494	383,179
-	-	-	175,920,781	171,874,333
<u>\$ 719,448</u>	<u>\$ 4,750</u>	<u>\$ 321,386</u>	<u>\$ 218,853,160</u>	<u>\$ 214,075,318</u>



El Paso County, Colorado  
EXPENDABLE TRUST FUND  
PARK AND SCHOOL FEES  
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
For the years ended December 31, 2000 and 1999

	2000	1999
Revenues		
Charges for services		
Park fees	\$ 420,633	\$ 452,141
School fees	203,108	346,394
Total charges for services	623,741	798,535
Interest	67,798	29,784
Total revenues	691,539	828,319
Expenditures		
Outside agencies	418,794	105,880
EXCESS OF REVENUES OVER EXPENDITURES	272,745	722,439
Fund balances - January 1	1,509,705	787,266
Fund balances - December 31	\$ 1,782,450	\$ 1,509,705

El Paso County, Colorado  
PENSION TRUST FUND - EL PASO COUNTY RETIREMENT PLAN  
COMPARATIVE STATEMENTS OF CHANGES IN PLAN NET ASSETS  
For the years ended December 31, 2000 and 1999

	2000	1999
Additions		
Contributions		
Employers	\$ 4,632,637	\$ 4,368,009
Employees	4,694,849	4,743,045
Total contributions	9,327,486	9,111,054
Other income	25,174	47,421
Net investment income		
Net appreciation (depreciation) in fair value of investments	(4,412,589)	2,195,822
Interest and dividend income	7,136,084	6,995,664
Rental income	200,608	141,755
Less investment expenses	2,924,103 (1,537,734)	9,333,241 (1,713,120)
Net investment income	1,386,369	7,620,121
Total additions	10,739,029	16,778,596
Deductions		
Benefits	5,165,633	4,506,407
Refunds	1,407,960	1,292,444
Administrative expenses	391,733	406,214
Total deductions	6,965,326	6,205,065
Net increase	3,773,703	10,573,531
Net assets held in trust for pension benefits - January 1	170,364,628	159,791,097
Net assets held in trust for pension benefits - December 31	\$ 174,138,331	\$ 170,364,628

El Paso County, Colorado  
 AGENCY FUNDS  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 For the year ended December 31, 2000

		TREASURER'S AGENCY FUND			
		Balance January 1, 2000	Additions	Deletions	Balance December 31, 2000
ASSETS					
Equity in pooled cash and investments		<u>\$ 20,787,471</u>	<u>\$ 780,812,231</u>	<u>\$ 781,557,268</u>	<u>\$ 20,042,434</u>
LIABILITIES					
Due to other governments		\$ 20,774,072	\$ 779,198,793	\$ 781,557,268	\$ 18,415,597
Other		<u>13,399</u>	<u>1,613,438</u>	<u>-</u>	<u>1,626,837</u>
Total liabilities		<u>\$ 20,787,471</u>	<u>\$ 780,812,231</u>	<u>\$ 781,557,268</u>	<u>\$ 20,042,434</u>

		PUBLIC TRUSTEE AGENCY FUND			
		Balance January 1, 2000	Additions	Deletions	Balance December 31, 2000
ASSETS					
Cash and investments		<u>\$ 906,093</u>	<u>\$ 31,283,982</u>	<u>\$ 31,470,627</u>	<u>\$ 719,448</u>
LIABILITIES					
Due to other funds		\$ 311,547	\$ 203,827	\$ 320,281	\$ 195,093
Escrow deposits held by trustee		149,945	30,485,319	30,532,018	103,246
Other		<u>444,601</u>	<u>594,836</u>	<u>618,328</u>	<u>421,109</u>
Total liabilities		<u>\$ 906,093</u>	<u>\$ 31,283,982</u>	<u>\$ 31,470,627</u>	<u>\$ 719,448</u>

		OUTPOST ROAD AGENCY FUND			
		Balance January 1, 2000	Additions	Deletions	Balance December 31, 2000
ASSETS					
Equity in pooled cash and investments		<u>\$ -</u>	<u>\$ 334</u>	<u>\$ 334</u>	<u>\$ -</u>
LIABILITIES					
Funds due to bondholders		<u>\$ -</u>	<u>\$ 334</u>	<u>\$ 334</u>	<u>\$ -</u>

		BRADLEY ROAD 1986-1 AGENCY FUND			
		Balance January 1, 2000	Additions	Deletions	Balance December 31, 2000
ASSETS					
Equity in pooled cash and investments		<u>\$ 4,465</u>	<u>\$ 285</u>	<u>\$ -</u>	<u>\$ 4,750</u>
LIABILITIES					
Funds due to bondholders		<u>\$ 4,465</u>	<u>\$ 285</u>	<u>\$ -</u>	<u>\$ 4,750</u>

(Continued)

El Paso County, Colorado  
 AGENCY FUNDS  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - CONTINUED  
 For the year ended December 31, 2000

STRUTHER'S ROAD AGENCY FUND				
	Balance January 1, 2000	Additions	Deletions	Balance December 31, 2000
<b>ASSETS</b>				
Equity in pooled cash and investments	\$ 196,257	\$ 265,733	\$ 140,604	\$ 321,386
<b>LIABILITIES</b>				
Accounts payable	\$ 6,003	\$ -	\$ 6,003	\$ -
Funds due to bondholders	190,254	265,733	134,601	321,386
Total liabilities	<u>\$ 196,257</u>	<u>\$ 265,733</u>	<u>\$ 140,604</u>	<u>\$ 321,386</u>
<b>TOTALS - ALL AGENCY FUNDS</b>				
	Balance January 1, 2000	Additions	Deletions	Balance December 31, 2000
<b>ASSETS</b>				
Cash and investments	\$ 906,093	\$ 31,283,982	\$ 31,470,627	\$ 719,448
Equity in pooled cash and investments	20,988,193	781,078,583	781,698,206	20,368,570
Total assets	<u>\$ 21,894,286</u>	<u>\$ 812,362,565</u>	<u>\$ 813,168,833</u>	<u>\$ 21,088,018</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 6,003	\$ -	\$ 6,003	\$ -
Due to other governments	20,774,072	779,198,793	781,557,268	18,415,597
Due to other funds	311,547	203,827	320,281	195,093
Escrow deposits held by trustee	149,945	30,485,319	30,532,018	103,246
Funds due to bondholders	194,719	266,352	134,935	326,136
Other	458,000	2,208,274	618,328	2,047,946
Total liabilities	<u>\$ 21,894,286</u>	<u>\$ 812,362,565</u>	<u>\$ 813,168,833</u>	<u>\$ 21,088,018</u>

#### GENERAL FIXED ASSETS ACCOUNT GROUP

The general fixed assets account group accounts for all fixed assets and capital additions (excluding infrastructure) not reported in a proprietary or trust fund. Assets are valued at historical cost or estimated historical cost if actual cost is not available. Donated assets are valued at their estimated fair market value at the time received. Assets in this account group are not depreciated.

El Paso County, Colorado  
 COMPARATIVE SCHEDULE OF GENERAL  
 FIXED ASSETS BY SOURCE  
 December 31,

	2000	1999
<b>GENERAL FIXED ASSETS</b>		
Land, buildings and improvements	\$103,989,216	\$102,269,429
Transportation equipment	18,529,232	17,839,897
Furniture and fixtures	30,005,062	15,235,213
Total general fixed assets	\$152,523,510	\$135,344,539
<b>INVESTMENT IN GENERAL FIXED ASSETS BY SOURCE</b>		
General fund revenues	\$152,523,510	\$135,344,539

El Paso County, Colorado  
SCHEDULE OF GENERAL FIXED ASSETS  
BY FUNCTION AND ACTIVITY  
December 31, 2000

Function and activity	Land, buildings and improvements	Trans- portation equipment	Furniture and fixtures	Total
<b>General Government</b>				
County Commissioners	\$ -	\$ -	\$ 73,132	\$ 73,132
Attorney Administration	3,950,019	-	605,996	4,556,015
Personnel	-	-	33,121	33,121
Clerk and Recorder	-	-	1,522,065	1,522,065
Treasurer and Public Trustee	-	-	240,776	240,776
Assessor	-	-	593,693	593,693
Planning and Community Development	-	-	184,092	184,092
Administrative Services	-	-	904,659	904,659
Building Maintenance	1,210	-	1,980,278	1,981,488
General Fund Services	-	-	13,192,130	13,192,130
General Facilities	43,407,089	-	131,520	43,538,609
Total General Government	<u>47,358,318</u>	<u>-</u>	<u>19,461,462</u>	<u>66,819,780</u>
<b>Public Safety</b>				
Sheriff				
Sheriff Administration	-	-	4,172,143	4,172,143
Correction Administration	-	-	35,674	35,674
Emergency Preparedness	-	-	44,382	44,382
Health Detox	3,417,005	-	81,853	3,498,858
Facilities - Justice Center/Jail	18,612,773	-	875,017	19,487,790
Commissary	-	-	137,911	137,911
Coroner	851,620	-	592,062	1,443,682
Community Corrections	-	-	16,336	16,336
El Paso County Sheriff				
Special Investigation Fund	-	1,291,850	-	1,291,850
Total Public Safety	<u>22,881,398</u>	<u>1,291,850</u>	<u>5,955,378</u>	<u>30,128,626</u>
<b>Public Works</b>				
Public Works Administration	7,234,471	17,237,382	-	24,471,853
<b>Health and Welfare</b>				
Social Services	4,902,014	-	849,571	5,751,585
One Stop Job Center	-	-	432,105	432,105
Total Health and Welfare	<u>4,902,014</u>	<u>-</u>	<u>1,281,676</u>	<u>6,183,690</u>
<b>Culture and Recreation</b>				
Pikes Peak Center	13,719,703	-	229,312	13,949,015
Penrose Equestrian	4,951,286	-	238,143	5,189,429
Art Collections	-	-	152,890	152,890
Parks and Recreation Administration	2,942,026	-	2,686,201	5,628,227
Total Culture and Recreation	<u>21,613,015</u>	<u>-</u>	<u>3,306,546</u>	<u>24,919,561</u>
<b>Total General Fixed Assets</b>	<u><u>\$103,989,216</u></u>	<u><u>\$18,529,232</u></u>	<u><u>\$30,005,062</u></u>	<u><u>\$152,523,510</u></u>

El Paso County, Colorado  
 SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS  
 BY FUNCTION AND ACTIVITY  
 December 31, 2000

Function and activity	General fixed assets January 1, 2000	Additions	Deletions	Transfers in (out)	General fixed assets December 31, 2000
<b>General Government</b>					
County Commissioners	\$ 20,279	\$ 52,853	\$ -	\$ -	\$ 73,132
Attorney Administration	4,556,015	-	-	-	4,556,015
Personnel	27,984	8,059	-	(2,922)	33,121
Clerk and Recorder	1,472,686	49,379	-	-	1,522,065
Treasurer and Public Trustee	209,510	29,119	1,000	3,147	240,776
Assessor	404,828	197,505	8,640	-	593,693
<b>Planning and Community</b>					
Development	167,238	16,854	-	-	184,092
Administrative Services	571,259	339,764	-	(6,364)	904,659
Building Maintenance	593,776	1,387,712	-	-	1,981,488
General Fund Services	3,244,907	8,139,204	3,312	1,811,331	13,192,130
General Facilities	41,933,685	1,632,165	27,241	-	43,538,609
<b>Total General Government</b>	<b>53,202,167</b>	<b>11,852,614</b>	<b>40,193</b>	<b>1,805,192</b>	<b>66,819,780</b>
<b>Public Safety</b>					
<b>Sheriff</b>					
Sheriff Administration	3,784,429	963,960	576,246	-	4,172,143
Correction Administration	36,468	1,356	2,150	-	35,674
Emergency Preparedness	51,889	-	7,507	-	44,382
Health Detox	3,437,741	61,117	-	-	3,498,858
Facilities - Justice Center/Jail	19,504,823	-	17,033	-	19,487,790
Commissary	137,911	-	-	-	137,911
Coroner	1,437,685	4,273	-	1,724	1,443,682
Community Corrections	13,398	2,938	-	-	16,336
El Paso County Sheriff Special Investigation Fund	1,018,802	273,048	-	-	1,291,850
<b>Total Public Safety</b>	<b>29,423,146</b>	<b>1,306,692</b>	<b>602,936</b>	<b>1,724</b>	<b>30,128,626</b>
<b>Public Works</b>					
Public Works Administration	24,055,566	3,276,366	1,053,163	(1,806,916)	24,471,853
<b>Health and Welfare</b>					
Social Services	5,429,937	321,648	-	-	5,751,585
One Stop Job Center	57,739	374,366	-	-	432,105
<b>Total Health and Welfare</b>	<b>5,487,676</b>	<b>696,014</b>	<b>-</b>	<b>-</b>	<b>6,183,690</b>
<b>Culture and Recreation</b>					
Pikes Peak Center	13,934,111	14,904	-	-	13,949,015
Penrose Equestrian	5,107,660	128,266	46,497	-	5,189,429
Art Collections	152,890	-	-	-	152,890
Parks and Recreation Administration	3,981,323	1,646,904	-	-	5,628,227
<b>Total Culture and Recreation</b>	<b>23,175,984</b>	<b>1,790,074</b>	<b>46,497</b>	<b>-</b>	<b>24,919,561</b>
<b>Total General Fixed Assets</b>	<b>\$135,344,539</b>	<b>\$18,921,760</b>	<b>\$1,742,789</b>	<b>\$ -</b>	<b>\$152,523,510</b>



#### GENERAL LONG-TERM DEBT ACCOUNT GROUP

The general long-term debt account group accounts for the long-term liabilities of all funds other than proprietary or trust funds. It is used to record the unmatured principal of bonds or other forms of noncurrent indebtedness, as well as the resources available or to be provided for the retirement of the liabilities.

El Paso County, Colorado  
 GENERAL LONG-TERM DEBT ACCOUNT GROUP  
 COMPARATIVE BALANCE SHEETS  
 December 31,

	2000	1999
AMOUNT TO BE PROVIDED FOR RETIREMENT OF GENERAL LONG-TERM DEBT	\$ 21,968,220	\$ 22,179,193
GENERAL LONG-TERM DEBT PAYABLE		
Capital lease obligations	\$ -	\$ 40,974
Certificates of participation	13,190,000	14,055,000
Compensated absences	8,778,220	8,083,219
Total	\$ 21,968,220	\$ 22,179,193

<b>LOCAL HIGHWAY FINANCE REPORT</b>	City or County: <b>El Paso County</b>
YEAR ENDING : December 2000	
This Information From The Records Of (example - City of _ or County of _) El Paso County Road & Bridge	
Prepared By: Leslie C. Shaffer, Administrative Supv. - Accounting Phone: (719) 520-6821	

**I. DISPOSITION OF HIGHWAY-USER REVENUES AVAILABLE FOR LOCAL GOVERNMENT EXPENDITURE**

ITEM	A. Local Motor-Fuel Taxes	B. Local Motor-Vehicle Taxes	C. Receipts from State Highway-User Taxes	D. Receipts from Federal Highway Administration
1. Total receipts available				
2. Minus amount used for collection expenses				
3. Minus amount used for nonhighway purposes				
4. Minus amount used for mass transit				
5. Remainder used for highway purposes				

**II. RECEIPTS FOR ROAD AND STREET PURPOSES**

**III. DISBURSEMENTS FOR ROAD AND STREET PURPOSES**

ITEM	AMOUNT	ITEM	AMOUNT
<b>A. Receipts from local sources:</b>		<b>A. Local highway disbursements:</b>	
1. Local highway-user taxes		1. Capital outlay (from page 2)	3,883,359
a. Motor Fuel (from Item I.A.5.)		2. Maintenance:	9,197,234
b. Motor Vehicle (from Item I.B.5.)		3. Road and street services:	
c. Total (a.+b.)		a. Traffic control operations	874,086
2. General fund appropriations	0	b. Snow and ice removal	1,317,686
3. Other local imposts (from page 2)	12,800,334	c. Other	4,637,472
4. Miscellaneous local receipts (from page 2)	1,240,060	d. Total (a. through c.)	6,829,244
5. Transfers from toll facilities	0	4. General administration & miscellaneous	1,815,898
6. Proceeds of sale of bonds and notes:		5. Highway law enforcement and safety	0
a. Bonds - Original Issues	0	6. Total (1 through 5)	21,725,735
b. Bonds - Refunding Issues	0	<b>B. Debt service on local obligations:</b>	
c. Notes	0	1. Bonds:	
d. Total (a. + b. + c.)	0	a. Interest	0
7. Total (1 through 6)	14,040,394	b. Redemption	0
<b>B. Private Contributions</b>	0	c. Total (a. + b.)	0
<b>C. Receipts from State government (from page 2)</b>	8,548,201	2. Notes:	
<b>D. Receipts from Federal Government (from page 2)</b>	2,207,631	a. Interest	0
<b>E. Total receipts (A.7 + B + C + D)</b>	24,796,226	b. Redemption	0
		c. Total (a. + b.)	0
		3. Total (1.c + 2.c)	0
		<b>C. Payments to State for highways</b>	0
		<b>D. Payments to toll facilities</b>	0
		<b>E. Total disbursements (A.6 + B.3 + C + D)</b>	21,725,735

**IV. LOCAL HIGHWAY DEBT STATUS**  
(Show all entries at par)

	Opening Debt	Amount Issued	Redemptions	Closing Debt
<b>A. Bonds (Total)</b>	0	0	0	0
1. Bonds (Refunding Portion)		0	0	
<b>B. Notes (Total)</b>	0	0	0	0

Notes and Comments:

**LOCAL HIGHWAY FINANCE REPORT**

STATE:  
Colorado  
YEAR ENDING (mm/yy):  
December 2000

**II. RECEIPTS FOR ROAD AND STREET PURPOSES - DETAIL**

ITEM	AMOUNT	ITEM	AMOUNT
<b>A.3. Other local imposts:</b>		<b>A.4. Miscellaneous local receipts:</b>	
a. Property Taxes and Assesments	9,752,287	a. Interest on investments	0
b. Other local imposts:		b. Other See Attachment	1,026,717
1. Sales Taxes	0	c. Transfers	0
2. Traffic Fines	0	d. Capital Credits	0
3. Specific Ownership Tax	2,452,357	e. Sale of Assets	196,766
4. Motor Vehicle Registration	479,574	f. Fees/Licenses/Permits	16,577
5. From Cities/Counties	116,116	g. Service Performed	0
6. Total (1. through 5.)	3,048,047	h. Refunds of Expenditures	0
c. Total (a. + b.)	12,800,334	i. Total (a. through h.)	1,240,060
	(Carry forward to page 1)		(Carry forward to page 1)

ITEM	AMOUNT	ITEM	AMOUNT
<b>C. Receipts from State Government</b>		<b>D. Receipts from Federal Government</b>	
1. Highway-user taxes	8,548,201	1. FHWA (from Item I.D.5.)	
2. State general funds		2. Other Federal agencies:	
3. Other State funds:		a. Forest Service	16,064
a. State bond proceeds		b. FEMA	0
b. Project Match		c. HUD	0
c. (Specify)		d. Mineral Leasing	3,416
d. (Specify)		e. Pay Lieu of Tax	0
e. (Specify)		f. Other Federal	2,188,151
f. Total (a. through e.)		g. Total (a. through f.)	2,207,631
4. Total (1. + 2. + 3.f)		3. Total (1. + 2.g)	
			(Carry forward to page 1)

**III. DISBURSEMENTS FOR ROAD AND STREET PURPOSES - DETAIL**

	ON NATIONAL HIGHWAY SYSTEM (a)	OFF NATIONAL HIGHWAY SYSTEM (b)	TOTAL (c)
<b>A.1. Capital outlay:</b>			
a. Right-Of-Way Costs	0	17,121	17,121
b. Engineering Costs	0	638,786	638,786
c. Construction:			
(1). Capacity Improvements	0	0	0
(2). System Preservation	0	3,227,452	3,227,452
(3). Safety And Other	0	0	0
(4). Total Construction (1)+(2)+(3)	0	3,227,452	3,227,452
d. Total Capital Outlay (Lines 1.a. + 1.b. + 1.c.4)	0	3,883,359	3,883,359
			(Carry forward to page 1)

Notes and Comments:

El Paso County Department of Transportation  
 2000 Finance Report  
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Item II. Receipts for Road and Street Purposes - Detail

A.3. Other Local Imposts:

a. Property Taxes and Assessments

*Property Tax Collected by EPC Treasurer- R&B	\$	5,695,836
*Payments to Incorporated Towns/Cities	\$	4,056,451
Shareback of the El Paso County Road and Bridge Property Tax Mill Levy		
<b>Total Property Taxes and Assessments</b>	<b>\$</b>	<b>9,752,287</b>

b.5. From Cities/Counties

City of Colorado Springs	\$	6,184.00
Town of Monument	\$	780.00
Town of Green Mountain Falls	\$	334.00
Town of Palmer Lake	\$	108,818.00
<b>Total Receipts from Cities/Counties</b>	<b>\$</b>	<b>116,116.00</b>

A.4. Miscellaneous Local Receipts

b. Other:

Interest Earnings	\$	527,004
Credits To Budget	\$	189,263
Resident Participation	\$	29,795
Misc. Resident Participation:	\$	115,318
New Generation Homes		
-Participation in The Glen at Widefield-		
Sale of Used Material	\$	2,551
Misc. Receipts:	\$	162,786
Wissler Ranch, LLC	\$	34,760
Fountain Valley School	\$	105,210
-Participation Grinnell Street Landscaping Project-		
New Generation Homes	\$	22,816
-Participation Grinnell Street Landscaping Project-		
<b>Total Misc. Receipts</b>	<b>\$</b>	<b>162,786</b>
<b>Total for Other Local Receipts:</b>	<b>\$</b>	<b>1,026,717</b>

El Paso County Department of Transportation  
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**Item II.D. Receipts from Federal Government**

**2.f. Other Federal**

Taylor Grazing Act	\$	3,166
FHWA Reimbursement	\$	7,274
Final Payment - Scott Road BRO 0004(006)		
State of Colorado	\$	2,097,739
Federal Project: STU C040-011,00-HA2-00020		
USDA/NRCS	\$	<u>79,971</u>
NRCS' portion of Flood Damage Repairs (99) Agreement #69-8B056-0-32		
<b>Total for Other Federal:</b>	<b>\$</b>	<b><u>2,188,150</u></b>

**III. DISBURSEMENTS**

**Item III.A.3.c. Other**

*Payments to Incorporated Towns/Cities Shareback of the El Paso County Road and Bridge Property Tax Mill Levy	\$	4,056,451
Storm Sewer & Drainage	\$	580,126
Parking Facilities	\$	766
Street Lighting	\$	<u>129</u>
<b>Total for Other:</b>	<b>\$</b>	<b><u>4,637,472</u></b>

## CONTIGUOUS COUNTY GAMING IMPACT FUND TRACKING REPORT

In accordance with C.R.S. 12-47.1-1401(11), complete this form and incorporate into the county's annual financial audit

County	CALENDAR YEAR OF REPORT
El Paso	2000
Distribution from Contiguous County Fund for Calendar Year of Report (Direct + Discretionary) (a) \$ 295,896	
Direct Gaming-Related County Expenses	
Social Services	\$
Law Enforcement/Public Safety	\$
Transportation (Road & Bridge)	\$ 30,000
Corrections	\$
Other (List) (District Attorney)	\$ 220,896
(List)	\$
Total	(b) \$ 250,896
Payments to Other Local Governments	
City/Town (Specify)	Purpose (Specify) \$
	\$
	\$
	\$
	\$
District (Specify)	Purpose (Specify) \$
	\$
Total	(c) \$
Payments to Recipients Other Than Local Governments	
Agency (Specify)	Purpose (Specify) \$
	\$
	\$
CASA	\$ 30,000
Center for Prevention of Domestic Violence	\$ 15,000
Total	(d) \$ 45,000
Total Calendar Year Expenditures (b+c+d) (e) \$ 295,896	
Special Gaming Account Balance Prior to Calendar Year Report (f) \$ 28,137	
Revenue Available in Calendar Year of Report (a+f) (g) \$ 324,033	

Special Gaming Account Balance (g-e)	28,137
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PRINTED NAME OF PERSON PREPARING REPORT	PHONE NUMBER
Jane Sundling	(719) 520-6484

SIGNATURE OF PERSON PREPARING REPORT	DATE
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*Jane Sundling*

*12/31/00*

**El Paso County  
Human Services Fund  
Schedule of EBT Authorizations, Warrant Expenditures, and Total Expenditures  
For Year ending December 31, 2000**

Program	A EBT Authorizations	B County Share	C Expenditures by Warrant	D EBT plus Warrant Exp	E Total County Expenditures
Old Age Pension	\$ 3,029,080	\$ -	\$ -	\$ 3,029,080	\$ -
LEAP	\$ 1,893,196	\$ -	\$ 256,240	\$ 2,149,436	\$ 256,240
TANF	\$ 9,040,840	\$ 281,375	\$ 5,254,846	\$ 14,295,686	\$ 5,536,221
Administration	\$ -	\$ 349,154	\$ 7,674,304	\$ 7,674,304	\$ 8,023,458
Child Welfare	\$ 19,158,704	\$ 3,356,974	\$ 5,408,101	\$ 24,566,805	\$ 8,765,075
Core Services	\$ -	\$ -	\$ 5,702,955	\$ 5,702,955	\$ 5,702,955
AND	\$ 1,474,744	\$ 626,532	\$ -	\$ 1,474,744	\$ 626,532
IV-D Administration	\$ -	\$ 1,082,443	\$ 2,544,769	\$ 2,544,769	\$ 3,627,212
Child Care	\$ 10,955,339	\$ 1,437,609	\$ 321,692	\$ 11,277,031	\$ 1,759,301
Medical Trans.	\$ -	\$ -	\$ 47,884	\$ 47,884	\$ 47,884
AB	\$ 1,885	\$ -	\$ -	\$ 1,885	\$ -
General Assistance				\$ -	\$ -
Miscellaneous	\$ 1,858,178		\$ 1,189,351	\$ 3,047,529	\$ 1,189,351
Sub-Total	\$ 47,411,966	\$ 7,134,087	\$ 28,400,142	\$ 75,812,108	\$ 35,534,229
Food Assistance	\$ 15,854,283	\$ -	\$ -	\$ 15,854,283	\$ -
Grand Total	\$ 63,266,249	\$ 7,134,087	\$ 28,400,142	\$ 91,666,391	\$ 35,534,229

- 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 and County participation in Human Services programs
- E. Total County Expenditures reflects the net disbursements by warrant (D) plus County Share of EBTs (C)



