

**WASHINGTON COUNTY, COLORADO**  
**AUDITED FINANCIAL STATEMENTS**  
**December 31, 2024**

WASHINGTON COUNTY, COLORADO  
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**INDEPENDENT AUDITORS' REPORT**

To the Board of County Commissioners  
Washington County, Colorado

*Opinions*

We have audited the accompanying financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the Washington County, Colorado (the County), as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County, as of December 31, 2024, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America

*Basis for Opinions*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Washington County, Colorado and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

*Responsibilities of Management for the Financial Statements*

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including and currently known information that may raise substantial doubt shortly thereafter.

*Auditor's Responsibilities for the Audit of the Financial Statements*

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing and audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

#### Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information as listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The other supplementary Information and Local Highway Finance Report were derived from and related directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the other supplementary Information and Local Highway Finance Report are fairly stated, in all material respects, in relation to the basic financial statements as a whole.



Fort Morgan, Colorado  
July 25, 2025

## WASHINGTON COUNTY, COLORADO

### MANAGEMENT'S DISCUSSION AND ANALYSIS

The Management's Discussion and Analysis for Washington County offers readers a narrative overview and analysis of the County's financial activities for the fiscal year ended December 31, 2024. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in the financial statements and notes to the financial statements.

#### FINANCIAL HIGHLIGHTS

- ▶ The assets of the County exceeded its liabilities at the close of 2024 by \$37,283,343. Of this amount, \$23,664,624 may be used to meet the County's ongoing obligations to its citizens and creditors.
- ▶ The County's total net position increased by \$1,527,289 for the current year.
- ▶ As of December 31, 2024, the County's governmental funds reported combined ending fund balances of \$25,530,195, an increase of \$1,748,436 in comparison with the prior year.
- ▶ Unassigned fund balance for the General Fund was \$6,902,642 at December 31, 2024.

#### OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to Washington County's Basic Financial Statements. The Basic Financial Statements contain three components: government-wide financial statements, fund financial statements, and notes to the financial statements. In addition, this report contains other Required Supplementary Information and a Supplemental Information section that presents combining statements for non-major governmental funds along with actual and budgetary comparison schedules.

The basic financial statements include two kinds of statements that present different views of the County:

- ▶ The first two statements are government-wide financial statements that provide both long-term and short-term information about the County's overall financial status.
- ▶ The remaining statements are fund financial statements that focus on individual parts of the County government, reporting the County's operations in more detail than the government-wide statements.
  - Governmental Fund statements tell how general government services like judicial, public safety, health and welfare, auxiliary services, culture and recreation and public works were financed in the short-term as well as what remains for future spending.
  - The Fiduciary Fund statement provides information about Custodial Fund assets held by the County, which is acting solely as a trustee of agent for the benefit of others, to whom the resources belong.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the information in the financial statements. In addition to these required components, a section is included with combining and individual fund statements that provide further detail about our non-major governmental funds described as special revenue funds, each of which are added together and presented in single columns in each of the basic financial statements.

## **GOVERNMENT-WIDE STATEMENTS**

The government-wide statements report information about the County as a whole using accounting methods similar to those used by private-sector companies.

The statement of net position includes all of Washington County's assets and liabilities with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of Washington County is improving or deteriorating.

The statement of activities presents information showing how Washington County's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses reported in this statement for some items will result in cash flows in future fiscal periods.

The government-wide financial statements of the County are divided into one category:

- o Governmental activities: Most of the County's basic services are included here, such as general government, judicial, public safety, health and welfare, auxiliary services, culture and recreation and public works. Property taxes and state and federal grants finance most of these activities.

## **FUND FINANCIAL STATEMENTS**

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

- o Some funds are required by state law and by bond covenants.
- o The County Board of Commissioners establishes other funds to control and manage resources for particular purposes (i.e. TV translator fund, Conservation trust fund) or show that certain taxes and grants are used appropriately (i.e. Special Revenue Funds).

The County has two kinds of funds:

- ▶ **Governmental funds:** Most of the County's basic services are included in governmental funds, which focus on (1) how cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental fund statements provide a detailed short-term view that helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the County's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, additional information is provided on the subsequent page of the governmental funds statement that explains the relationship (or differences) between the two types of statements. Washington County adopts an annual appropriated budget for all funds. A budgetary comparison statement has been provided for all funds to demonstrate compliance with this budget.
  
- ▶ **Fiduciary funds:** The County is the trustee, or fiduciary, for the Treasurer's Fund and certain accounts of the Sheriff. The Treasurer, by statute, collects and distributes all property tax revenues to other County funds and local governments. The County is responsible for ensuring that the assets reported in this fund are used for their intended purpose. All of the County's fiduciary activities are reported in a separate statement of fiduciary net position. These balances are excluded from the County's government-wide financial statements because the County cannot use these assets to finance its operations.

#### Notes to the financial statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found starting on page 24 of this report.

### **FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE**

Net position. As discussed earlier, net position may serve as a useful indicator of a government's financial position. As of December 31, 2024, the County's net position was \$37,283,343.

Total net position for the County increased \$1,527,289.

Description of net position is as follows:

o Net investment in capital assets	\$ 12,861,624
o Restricted for emergencies	529,209
o Restricted for culture and recreation	188,415
o Unrestricted	23,704,095

Investment in capital assets (land, buildings and equipment) is 35% of Washington County's net position. Washington County uses these capital assets to provide services to citizens; consequently these assets are not available for future spending.

In addition, a portion of Washington County's net position (2%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position (63%) may be used to meet the government's ongoing obligations to citizens and creditors.

TABLE 1

Net Position (in thousands)

	Governmental Activities		Component Unit Activities		Total	
	2024	2023	2024	2023	2024	2023
Capital assets net	\$ 12,862	\$ 12,901	\$ 4,639	\$ 5,070	\$ 17,501	\$ 17,971
Other assets	32,042	30,498	1,073	834	33,115	31,332
Total assets	44,904	43,399	5,712	5,904	50,616	49,303
Current liabilities	1,339	1,312	380	368	1,719	1,680
Long-term liabilities	968	927	4,429	4,612	5,397	5,539
Total liabilities	2,307	2,239	4,809	4,980	7,116	7,219
Deferred inflows of resources	5,313	5,404			5,313	5,404
Net investment in capital assets	12,862	12,901	79	169	12,941	13,070
Restricted	718	762			718	762
Unrestricted	23,704	22,093	824	755	24,528	22,848
Total net position	37,284	35,756	903	1,179	38,187	36,680
Total liabilities and net position	\$ 44,904	\$ 43,399	\$ 5,712	\$ 5,904	\$ 50,616	\$ 49,303

At the end of 2024, Washington County is able to report positive balances in all three categories of net position.

### Changes in net position

The County's total revenue of \$17,258,146 was less than program expenses of \$18,102,744 for a decrease in net position of \$844,598.

TABLE 2

Changes in net position (in thousands)

	Governmental		Component Unit		Total	
	Activities		Activities			
	2024	2023	2024	2023	2024	2023
Program revenue						
Charges for services	\$ 4,713	\$ 4,238	\$ 4,239	\$ 3,967	\$ 8,952	\$ 8,205
Operating grants	2,679	1,910			2,679	1,910
Capital grants	343	251			343	251
General revenues						
Property taxes	5,367	4,942			5,367	4,942
Specific ownership taxes	602	588			602	588
Sales tax	1,116	1,049			1,116	1,049
Other taxes	2,954	2,923			2,954	2,923
Unrestricted investment earnings	612	243	1	1	613	244
Miscellaneous	1,002	1,114	73	186	1,075	1,300
Sale of assets						
Total revenues	19,388	17,182	4,313	4,154	23,701	21,412
Program expenses						
General government	2,961	3,597			2,961	3,597
Judicial and public safety	5,162	5,042			5,162	5,042
Health and welfare	2,845	2,420	4,335	4,409	7,180	6,829
Auxiliary services	1,287	1,207			1,287	1,207
Culture and recreation	102	126			102	126
Public works	5,504	5,711			5,504	5,711
Total expenses	17,861	18,103	4,335	4,409	22,196	22,512
Change in net position	1,527	(845)	(22)	(255)	1,505	(1,100)
Net position at beginning of year	35,756	36,601	924	1,179	36,680	37,780
Net position at end of year	\$ 37,283	\$ 35,756	\$ 902	\$ 924	\$ 38,185	\$ 36,680

## FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

Governmental funds overview. Washington County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. As described earlier, the County's governmental funds provide information on short-term inflows and outflows, as well as what remains for future spending. Such information is useful in assessing the County's financing requirements. For example, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

At the end of 2024, Washington County reported a combined fund balance of \$25,390,085. This amount was \$1,748,436 greater than 2023. Of the total combined fund balance, \$6,902,642 consists of unassigned fund balance, the portion of fund balance which serves as a measure of current available financial resources.

The restricted fund balance represents resources not available for spending or those on which legal restrictions have been placed. The County's restricted fund balance makes up \$727,044 of the combined total and includes the following:

▶ Restricted for emergencies	\$529,209
▶ Restricted for culture and recreation	\$188,415

**General Fund.** The General Fund of Washington County accounts for all transactions not accounted for in other funds. As the county's major operating fund, the General Fund accounts for ordinary operating expenditures financed primarily by property and related taxes. The General Fund completed the year with a fund balance of \$6,918,616.

**Road & Bridge Fund.** The Road and Bridge Fund accounts for monies generated by property taxes, sales tax, highway users tax and other sources and expended for highway and road maintenance and repair. The Road & Bridge completed the year with a fund balance of \$6,893,502.

**Human Services Fund.** The Social Services Fund accounts for monies received from property taxes and state and federal grants expended for social welfare programs. The Social Services Fund completed the year with a fund balance of \$1,503,412.

**Solid Waste Disposal Fund.** The Landfill Fund accounts for costs related to the solid waste management activities of the County, including the operation of the County's only municipal solid waste landfill. The Landfill Fund completed the year with a fund balance of \$1,896,022.

**Justice Center Fund.** The Justice Center Fund accounts for monies received from state sources to maintain adequate housing and transportation for local detainees. The Justice Center Fund completed the year with a fund balance of \$4,224,582.

**Health Care Fund.** The Health Care Fund accounts for monies received from a local sales tax to fund operations of the ambulance, clinic and certain nursing home costs. The Health Care Fund completed the year with a fund balance of \$2,407,672.

#### **GENERAL FUND BUDGETARY HIGHLIGHTS**

Revenue did exceed the budgeted amounts in several funds. The funds receiving the most significant amounts of excess revenue were: the General Fund with investment earnings and insurance proceeds being the major sources; Road and Bridge with HUTF and Specific Ownership tax being the major sources.

#### **CAPITAL ASSET AND DEBT ADMINISTRATION**

**Capital Assets.** Washington County's investment in capital assets for its governmental activities as of December 31, 2024, amounts to \$12,861,624 (net of accumulated depreciation). This amount includes a broad range of capital assets, including land, buildings, equipment, improvements and other infrastructure.

Washington County remains committed to the upkeep and maintenance of the County's largest assets. More detailed information about the County's capital assets is presented in table 3 and in Note E to the financial statements.

TABLE 3

	Governmental		Component Unit		Total	
	Activities		Activities			
	2024	2023	2024	2023	2024	2023
Capital assets, net of depreciation (in thousands)						
Land and improvements	\$ 256	\$ 256			\$ 256	\$ 256
Construction in progress					-	-
Equipment	20,449	18,082	66	66	20,515	18,148
Buildings	13,971	13,971	5,320	5,320	19,291	19,291
Infrastructure	6,123	6,123			6,123	6,123
Accumulated depreciation	(27,937)	(25,531)	(747)	(477)	(28,684)	(26,008)
Total	12,862	12,901	4,639	4,909	17,501	17,810

**LONG-TERM DEBT.** The County had \$926,800 in debt outstanding at year-end. More detailed information about the County's long-term debt is presented in Table 4 and Note G to the financial statements.

TABLE 4

	Governmental		Component Unit		Total	
	Activities		Activities			
	2024	2023	2024	2023	2024	2023
Long-term debt (in thousands)						
Landfill closure and post closure costs	783	747			783	747
Notes payable			4,560	4,740	4,560	4,740
Compensated absences	185	180	54	52	239	232
Total liabilities and net position	\$ 968	\$ 927	\$ 4,614	\$ 4,792	\$ 5,582	\$ 5,719

## SIGNIFICANT ISSUES

In November 2006, a Referendum was approved by the voters in Washington County to charge a 1½% sale and use tax to be used solely for the operations of the Health Care Fund entities - Ambulance, Medical Clinic and the Nursing Home. The sales and use tax continue to support the Health Care entities. The census at the Washington County Nursing Home was adequate to produce enough revenue to deem itself self-sufficient. New nursing home construction was substantially completed in September of 2018. The projected census for the new facility indicates that this facility will nearly generate enough revenue to be self-sufficient in future years.

In 2020, COVID-19 (a contagious disease caused by severe acute respiratory syndrome coronavirus) spread across the globe creating a world-wide pandemic. By March, the United States Federal Government and State governments mandated business to temporarily close and people were required to social distance, quarantine if sick, or wear masks in order to prevent the spread of the disease. This impacted not only Washington County but families, workers, and businesses. Slowly businesses were allowed to reopen but still under strict guidelines which still continued to cause hardship. The Coronavirus Aid, Relief, and Economic Security Act (CARES) was signed into law March 27, 2020 in response to the economic fallout of the pandemic within the United States.

Washington County received \$421,043 in funds which \$361,650 was distributed to small business owners; \$59,393 for personal protection equipment for the county use. On March 11, 2021, the American Rescue Plan Act of 2021 was signed into law and Washington County received a payment of \$476,661 in 2021, and received an additional \$476,661 in 2022.

## **LONG-TERM FINANCIAL PLANNING**

Washington County was able to secure an allotment of New Market Tax Credits in 2015 with the help of S.B. Clark Company and was able close the financing package for the construction of a new nursing home. Construction began in July of 2015 with an initial completion date of July 2018. The New Market Tax Credit financing takes place over a seven-year period where only interest is paid on the dollars awarded. The New Market Tax Credit was collapsed on June 1, 2022 and Washington County secured a loan with MidWestOne Bank. for \$4,995,000. Washington County was able to pay \$1,127,000 from the Health Care Fund and \$200,409 from the Sinking Fund to decrease the amount of the loan with MidWestOne Bank. Washington County has recognized the need for an on-site training facility, laundry area, community room, and storage area at the Washington County Nursing Home to improve operational efficiency. The County has commenced construction on a new facility in 2024. The County has requested funding from the DOLA grant program. As a result, the County received a grant award for \$175,000. Construction of the new facility is scheduled to commence in 2025.

Washington County understands the need and importance the Ambulance Service provides for the entire County because there is no hospital within the County. There is a need for a new ambulance barn and living quarters for the staff to stay while on the clock. The County purchased a building for \$200,000 in September of 2020 to start preparing for the future needs of Washington County. Washington County applied for a DOLA grant and was awarded \$400,000 to help with the new Washington County Emergency Center. Washington County completed the design work in 2022 and started the construction in 2023. The construction was done in late summer of 2024. Washington County was pleased to hold their open house on September 27, 2024 and the building has been in operation ever since.

The Washington County Road and Bridge District 1 is currently operating from an outdated facility located on the grounds of the Washington County Fairgrounds. The current facility is unsafe because of safety hazards for the public and employees, and it has insufficient equipment storage. The decision was made to find a new location and building to address this issue. In the summer of 2023, the county purchased 111 acres of land to relocate the facility. In 2024, Washington County applied for and received a \$597,362 grant from the Colorado Department of Local Affairs (DOLA) to prepare the site for the new facility. Washington County intends to apply for a \$1,000,000 grant in 2025 to help fund the construction of the new building.

Washington County continues to be responsible with all funds and is planning for future needs.

## **ECONOMIC FACTORS AND NEXT YEARS BUDGETS AND RATES**

The budget for 2024 was prepared with the anticipation of revenue to support both the Justice Center and its staff. Maintaining this revenue for non-county prisoners is projected to put the county in a solid financial position. The county will be cautious with its spending, and continue to contract with the State Department of Corrections to house parole violators.

The effect on the Health Care Fund of receiving the 1.5% sales and use tax has in turn helped other areas of the County by eliminating Health Care's portion of property taxes. The sales and use tax has enhanced these entities to better serve our community.

As Washington County continues to see its health and property insurance costs rise, the county must remain vigilant to ensure its financial well-being. It is vital that our budget allocation addresses our needs without leading to a budgetary deficit.

## **CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT**

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the County's finances and to demonstrate the County's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the County Administrator, 150 Ash Avenue, Akron, Colorado, 80720, or by telephone at (970) 345-2701.

## BASIC FINANCIAL STATEMENTS

The basic financial statements of the County include the following:

*Government-wide financial statements.* The government-wide statements display information about the reporting government as a whole except for its fiduciary activities.

*Fund financial statements.* The fund financial statements display information about major funds individually and nonmajor funds in the aggregate for governmental funds.

*Notes to the financial statements.* The notes communicate information essential for fair presentation of the financial statements that is not displayed on the face of the financial statements. As such, the notes are an integral part of the basic financial statements.

WASHINGTON COUNTY, COLORADO  
STATEMENT OF NET POSITION  
As of December 31, 2024

	Primary Governmental Activities	Component Unit
<b>Assets:</b>		
Cash and cash investments	\$ 25,843,960	\$ 293,758
Receivables	5,938,124	556,362
Inventories	259,985	
Prepaid items		28,769
Restricted cash and cash investments		8,488
Notes receivable		32,902
Capital assets, net of depreciation	12,861,624	4,791,438
<b>Total Assets</b>	<b>\$ 44,903,693</b>	<b>\$ 5,711,717</b>
<b>Liabilities</b>		
Accounts payable	\$ 223,339	\$ 87,380
Accrued salaries and benefits	251,110	107,639
Unearned revenues	864,536	
Noncurrent liabilities		
Due within one year		185,000
Due in more than one year	968,366	4,429,182
<b>Total liabilities</b>	2,307,351	4,809,201
<b>Deferred inflows of resources</b>		
Deferred property tax revenues	5,312,999	
<b>Total deferred inflows of resources</b>	5,312,999	-
<b>Net Position</b>		
Net investment in capital assets	12,861,624	79,154
Restricted for:		
Emergencies	529,209	
Debt service		
Culture and recreation	188,415	
Unrestricted net position	23,704,095	823,362
<b>Total Net Position</b>	<b>37,283,343</b>	<b>902,516</b>
<b>Total Liabilities, Deferred Inflows of Resources and Net Position</b>	<b>\$ 44,903,693</b>	<b>\$ 5,711,717</b>

The accompanying notes and independent auditors' report  
should be read with these financial statements.

WASHINGTON COUNTY, COLORADO  
STATEMENT OF ACTIVITIES  
For the Year Ended December 31, 2024

	Expenses	Program Revenues			Net Governmental Activities	Component Unit
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions		
Governmental Activities						
General government	\$ 2,961,099	\$ 877,167	\$ 474,610	\$ 342,867	\$ (1,266,455)	
Public safety and judicial	5,162,379	3,469,755	256,534		(1,436,090)	
Health and welfare	2,845,393	233,752	1,090,191		(1,521,450)	
Auxiliary services	1,287,193				(1,287,193)	
Culture and recreation	101,705				(101,705)	
Public works	5,503,688	132,731	857,552		(4,513,405)	
<b>Total Governmental activities primary government</b>	<b>\$ 17,861,457</b>	<b>\$ 4,713,405</b>	<b>\$ 2,678,887</b>	<b>\$ 342,867</b>	<b>(10,126,298)</b>	
Component unit						
Washington County Nursing Home	\$ 4,512,813	\$ 4,238,798				\$ (274,015)
		General Revenues				
		Taxes				
					5,366,901	
					602,466	
					1,115,512	
					2,928,838	
					25,639	
					612,182	528
					1,002,049	251,302
					<u>11,653,587</u>	<u>251,830</u>
					1,527,289	(22,185)
					<u>35,756,054</u>	<u>924,701</u>
					<u>\$ 37,283,343</u>	<u>\$ 902,516</u>

The accompanying notes and independent auditors' report should be read with these financial statements.

WASHINGTON COUNTY, COLORADO  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
As of December 31, 2024

	General Fund	Road and Bridge Fund	Human Services Fund	Solid Wast Disposal Fund	Justice Center Fund	Health Care Fund	Other Governmental Funds	Total Governmental Funds
<b>Assets:</b>								
Cash and cash investments	\$ 7,609,246	\$ 6,483,550	\$ 1,944,194	\$ 1,863,140	\$ 4,150,026	\$ 2,309,133	\$ 1,484,671	\$ 25,843,960
Property taxes receivable	3,995,594	570,975	307,353	87,815			351,262	5,312,999
Due from other funds	35,204			14,000		7,773	63,758	120,735
Due from other entities			69,549					69,549
Other receivables		247,660	23,338	22,827	185,847	75,904		555,576
Inventories		224,484				35,501		259,985
Restricted cash and cash investments								-
<b>Total Assets</b>	<b>\$ 11,640,044</b>	<b>\$ 7,526,669</b>	<b>\$ 2,344,434</b>	<b>\$ 1,987,782</b>	<b>\$ 4,335,873</b>	<b>\$ 2,428,311</b>	<b>\$ 1,899,691</b>	<b>\$ 32,162,804</b>
<b>Liabilities</b>								
Accounts payable	\$ 17,783	\$ (12,093)	\$ 1,348	\$ -	\$ -	\$ 300	\$ 2,150	\$ 9,488
Accrued salaries and benefits	98,676	73,535		3,945	54,615	20,339		251,110
Client trust accounts			213,851					213,851
Cash held for others								-
Due to other funds	63,309	750			56,676			120,735
Due to component unit								-
Unearned revenues			318,470					318,470
Unearned grant revenues	546,066							546,066
<b>Total liabilities</b>	<b>725,834</b>	<b>62,192</b>	<b>533,669</b>	<b>3,945</b>	<b>111,291</b>	<b>20,639</b>	<b>2,150</b>	<b>1,459,720</b>
<b>Deferred inflows of resources</b>								
Deferred property tax revenues	3,995,594	570,975	307,353	87,815			351,262	5,312,999
<b>Fund balance</b>								
Nonspendable for:								-
Inventories								-
Restricted for:								-
Emergencies	15,974						513,235	529,209
Debt service								-
Culture and recreation							188,415	188,415
Committed to:								-
Capital projects							795,688	795,688
Culture and recreation							48,941	48,941
Debt service								-
Health and welfare			1,503,412			2,407,672		3,911,084
Public safety					4,224,582			4,224,582
Public works		6,893,502		1,896,022				8,789,524
Unassigned	6,902,642							6,902,642
<b>Total fund balance</b>	<b>6,918,616</b>	<b>6,893,502</b>	<b>1,503,412</b>	<b>1,896,022</b>	<b>4,224,582</b>	<b>2,407,672</b>	<b>1,546,279</b>	<b>25,390,085</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balance</b>	<b>\$ 11,640,044</b>	<b>\$ 7,526,669</b>	<b>\$ 2,344,434</b>	<b>\$ 1,987,782</b>	<b>\$ 4,335,873</b>	<b>\$ 2,428,311</b>	<b>\$ 1,899,691</b>	<b>\$ 32,162,804</b>

The accompanying notes and independent auditors' report  
should be read with these financial statements.

WASHINGTON COUNTY, COLORADO  
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF NET POSITION  
As of December 31, 2024

Amounts reported for governmental activities in the statement of net position are different because:

Total fund balance - governmental funds	\$ 25,390,085
Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds.	12,861,624
Long-term liabilities are not due and payable in the current period and therefore are not reported as liabilities in the funds.	<u>(968,366)</u>
Net position of the governmental activities	<u><u>\$ 37,283,343</u></u>

The accompanying notes and independent auditors' report should be read with these financial statements.

WASHINGTON COUNTY, COLORADO  
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCE  
For the Year Ended December 31, 2024

	General Fund	Road and Bridge Fund	Human Services Fund	Solid Waste Disposal Fund	Justice Center Fund	Health Care Fund	Other Governmental Funds	Total Governmental Funds
<b>Revenues</b>								
Taxes	\$ 4,078,327	\$ 1,159,868	\$ 311,569	\$ 89,100		\$ 1,115,512	\$ 356,142	\$ 7,110,518
Intergovernmental	785,519	3,786,386	965,938	4	256,534	124,253	31,958	5,950,592
Fines and forfeitures	5,593							5,593
Licenses and permits	7,625	4,325						11,950
Charges for services	863,949	28,334		100,072	3,469,755	233,752		4,695,862
Miscellaneous	1,237,558	205,356		25,230	575	130,433	15,079	1,614,231
<b>Total revenues</b>	<b>6,978,571</b>	<b>5,184,269</b>	<b>1,277,507</b>	<b>214,406</b>	<b>3,726,864</b>	<b>1,603,950</b>	<b>403,179</b>	<b>19,388,746</b>
<b>Expenditures</b>								
<b>Current</b>								
General government	2,870,569	16,722		2,673	36,230		10,684	2,936,878
Public safety and judicial	1,834,376				2,853,189			4,687,565
Health and welfare	65,731		1,037,539			1,028,427	-	2,131,697
Auxiliary services	1,287,193							1,287,193
Culture and recreation							101,705	101,705
Public works		3,458,750		319,411				3,778,161
Miscellaneous	121,507							121,507
Debt service						140,110		
Capital outlay		1,279,408			253,503	603,686	459,007	2,595,604
<b>Total Expenditures</b>	<b>6,179,376</b>	<b>4,754,880</b>	<b>1,037,539</b>	<b>322,084</b>	<b>3,142,922</b>	<b>1,772,223</b>	<b>571,396</b>	<b>17,640,310</b>
<b>Net change in fund balance</b>	<b>799,195</b>	<b>429,389</b>	<b>239,968</b>	<b>(107,678)</b>	<b>583,942</b>	<b>(168,273)</b>	<b>(168,217)</b>	<b>1,748,436</b>
<b>Fund balance at beginning of year</b>	<b>6,119,421</b>	<b>6,464,113</b>	<b>1,263,444</b>	<b>2,003,700</b>	<b>3,640,640</b>	<b>2,575,945</b>	<b>1,714,496</b>	<b>23,781,759</b>
<b>Fund balance at end of year</b>	<b>\$ 6,918,616</b>	<b>\$ 6,893,502</b>	<b>\$ 1,503,412</b>	<b>\$ 1,896,022</b>	<b>\$ 4,224,582</b>	<b>\$ 2,407,672</b>	<b>\$ 1,546,279</b>	<b>\$ 25,530,195</b>

The accompanying notes and independent auditors' report  
should be read with these financial statements.

WASHINGTON COUNTY, COLORADO  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND  
BALANCES  
OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES  
For the Year Ended December 31, 2024

Amounts reported for governmental activities in the statement of activities are different because:

Net change in fund balances - governmental funds	\$	1,748,436
Capital outlays to purchase or build capital assets are reported in governmental funds as expenditures. However, for governmental activities, those costs are shown in the statement of net position and allocated over their estimated useful lives as annual depreciation expense in the statement of activities. This is the amount by which depreciation exceeded capital outlays in the current period.		(179,581)
In the statement of activities, certain operating expenses are measured by the amounts incurred or earned during the year, In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amounts actually paid).		<u>(41,566)</u>
Change in net position of governmental activities	\$	<u><u>1,527,289</u></u>

The accompanying notes and independent auditors' report  
should be read with these financial statements.

WASHINGTON COUNTY, COLORADO  
STATEMENT OF FIDUCIARY NET POSITION  
FIDUCIARY FUNDS  
As of December 31, 2024

Assets	
Cash and cash investments	\$ 19,868
Accrued interest receivable	
	<hr/>
Total Assets	<u>\$ 19,868</u>
Liabilities	
Due to other governments	<u>\$ -</u>
Total Liabilities	-
Net Position	
Restricted for individuals and other	<u>19,868</u>
Total Liabilities and Net Position	<u>\$ 19,868</u>

The accompanying notes and independent auditors' report  
should be read with these financial statements.

WASHINGTON COUNTY, COLORADO  
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
FIDUCIARY FUNDS  
For the Year Ended December 31, 2024

Additions	
Inmate deposits and other	\$ 261,821
Collections for other governments	<u>8,885,743</u>
Total additions	9,147,564
Deductions	
Commissary sales and services and other	267,142
Disbursements to other governments	<u>8,885,743</u>
Total deductions	<u>9,152,885</u>
Change in net position	(5,321)
Net position at beginning of year	<u>72,712</u>
Net position at end of year	<u><u>\$ 67,391</u></u>

The accompanying notes and independent auditors' report  
should be read with these financial statements.

WASHINGTON COUNTY, COLORADO  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2024

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This summary of the Washington County, Colorado's (the County) significant accounting policies is presented to assist the reader in interpreting the financial statements and data in this report. The policies are considered essential and should be read in conjunction with the accompanying financial statements.

The financial statements of the County have been prepared in conformity accounting principles generally accepted in the United States of America as applied to local government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial principles. The more significant of the County's accounting policies are described below.

A.1 Reporting Entity

The financial reporting entity consists of (1) the primary government, (2) organizations for which the primary government is financially accountable and (3) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. The reporting entity's financial statements should present the funds of the primary government (including its blended component units, which are, in substance, part of the primary government) and provide an overview of the discretely presented component units. Blended component units, although legally separate entities, are, in substance, part of the County's operations. Discretely presented component units, if any, are reported in a separate column in the government-wide financial statements to emphasize that they are legally separate from the County.

The County has examined other entities that could be included as defined in number 2 and 3 above. Based on these criteria, the Washington County Nursing Home is included in the County's basic financial statements using discrete presentation. The Washington County Nursing Home is a 34 bed nursing facility located in Akron, Colorado. The facility became operational under County control on May 11, 1996. It has an uncompensated nine-member board. Separate financial statements are available at the administrative office in Akron, Colorado.

A.2 Basic Financial Statements

Basic financial statements are presented at both the government-wide and fund financial levels. Both levels of statements categorize primary activities as either governmental or business-type. Governmental activities, which are normally supported by taxes and inter-governmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. The government-wide statements do not include the fiduciary fund or components that are fiduciary funds. These have separate statements showing the financial information.

Government-wide financial statements report information about the reporting government as a whole. For the most part, the effect of inter-fund activity has been removed from these statements. These statements focus on the sustainability of the County as an entity and the change in aggregate financial position resulting from the activities of the year. These aggregated statements consist of the Statement of Net Position and the Statement of Activities.

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

WASHINGTON COUNTY, COLORADO  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2024

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A.2 Basic Financial Statements

Fund financial statements report information at the individual fund level. Each fund is considered to be a separate accounting entity. Funds are classified as governmental, proprietary, and fiduciary. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. Non-major funds are consolidated into a single column in the financial section of the basic financial statements.

A.3 Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting for financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized as revenues in the year for which they are levied. The County has collected nearly 100% of all property taxes at December 31, 2024. Grants and similar items are recognized as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible with the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 60 days after year end. Expenditures are recorded when the related fund liability is incurred. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the County.

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

The County reports the following major funds:

General Fund

The General Fund is the operating fund of the County. It is used to account for most of the day-to-day operations of the County which are financed from sales and use taxes, property taxes and other general revenues. Activities financed by the general fund include those of line and staff departments within the County, except for activities of the enterprise funds.

Road and Bridge Fund

This fund records costs related to county road and bridge construction and maintenance. By state law, Colorado counties are required to maintain a Road and Bridge Fund and a portion of road and bridge taxes is allocated to cities and counties for use in their road and street activities.

Human Services Fund

This fund administers social services programs under state and federal regulations. Programs include, but are not limited to, Medicaid, food stamps, foster care programs, senior service programs, job training services, and Temporary Assistance to Needy Families (TANF). Colorado counties are required by law to maintain a Human Services Fund.

WASHINGTON COUNTY, COLORADO  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2024

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A.3. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)

Solid Waste Disposal Fund

This fund records the costs related to the solid waste management activities of the County including the operation of the County's only municipal solid waste landfill.

Justice Center Fund

This fund records costs related to County housing of detainees as well as costs of leasing the building constructed for the County to maintain adequate housing for incarcerated individuals. Operations include housing and transportation for local detainees as well as individuals detained under other jurisdictions that have contracted with the County for housing.

Health Care Fund

This fund records costs related to operations of the ambulance, clinic and certain nursing home costs funded primarily by a voter-approved sales tax.

A.4 Budgets

Annually appropriated budgets were adopted for all funds. Budgets are adopted on a basis consistent with generally accepted accounting principles. All governmental funds and proprietary funds are budgeted on the modified accrual basis of accounting. All appropriations lapse at year end.

In the budget versus actual statements, the actual results of operations are presented on the budgetary basis of accounting for proper comparison to the budget.

Colorado statutes provide the following timetable, which is followed in the adoption of the budgets:

1. Submission of the proposed budget to the local governing body by October 15 of each year.
2. Certification of mill levies to the Board of County Commissioners by December 15.
3. Final adoption of budget and appropriations by December 31 of each year.
4. Property taxes are due by April 30 of each year if paid in full, or in two installments due February 28 and June 15 of each year.
5. Liens are placed on property for which taxes are delinquent in November of each year.

The actual results of operations are presented in accordance with generally accepted accounting principles, which differ in certain respects from those practices used in the preparation of the 2024 budget. For purposes of preparing the Statements of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual, the actual results of operations have been adjusted to a basis consistent with the County's budgeted revenues and expenditures.

A.5 Cash and Investments

For purposes of the statement of cash flows, the enterprise funds consider cash on hand, demand deposits, and short-term investments with original maturities of three months or less when purchased to be cash and cash equivalents.

WASHINGTON COUNTY, COLORADO  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2024

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A.6 Receivables

The County has elected the reserve method of accounting for uncollectible accounts receivable. Amounts included in the reserve are based on accounting policies established by the Colorado Department of Human Services. All payments in arrears of social service accounts receivable are included in the allowance for doubtful accounts.

A.7 Inter-fund Receivables and Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as internal balances on the government-wide statement of net position and are classified as due from other funds or due to other funds on the balance sheet.

A.8 Inventories

Inventories in the Road and Bridge and Health Care Funds consist of construction and maintenance supplies as well as health care supplies and are recorded at the lower of cost or market using the first-in, first-out method. Inventories in this fund are offset by a fund balance reserve which indicates that it does not constitute "available spendable resources" even though it is a component of net current assets.

A.9 Encumbrances

Encumbrance accounting is utilized by the County to record purchase orders, contracts, and other commitments for the expenditure of monies to assure effective budgetary control and accountability. Encumbrances outstanding at year-end are canceled and reappropriated in the ensuing year's budget.

A.10 Capital Assets

General capital assets are those assets not specifically related to activities reported in the proprietary funds. These assets generally result from expenditures in the governmental funds. These assets are reported in the governmental activities column of the government-wide statement of net position, but are not reported in the fund financial statements.

All capital assets with a unit cost greater than \$5,000 are capitalized at cost (or estimated historical cost, if actual cost is not available) and updated for additions and retirements during the year. Donated capital assets are recorded at their fair value on the date received. Improvements to assets are capitalized; the cost of normal maintenance and repairs that do not add to the value of the asset or materially extend the life of the asset are not. Infrastructure assets, consisting of certain improvements other than buildings (such as parking facilities, sidewalks, landscaping and lighting systems) are capitalized on a prospective basis beginning in 2004.

All reported capital assets are depreciated with the exception of land costs. Improvements are depreciated over the remaining useful lives of the related capital assets. Depreciation is computed using the straight-line method over the following useful lives:

Buildings	30 years
Equipment	5 years
Vehicles	5 years
Infrastructure	10 years

WASHINGTON COUNTY, COLORADO  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2024

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A.11 Compensated Absences

The County reports compensated absences in accordance with the provisions of GASB Statement No. 16, "Accounting for Compensated Absences." The County has adopted a personnel policy which provides for annual sick and vacation leave.

Vacation time off with pay is available to eligible employees to provide opportunities for rest, relaxation and personal pursuits. Eligible full-time employees accrue vacation leave at the rate of eight hours per month. The amount of paid vacation leave employees receive each year increases with the length of their employment. Employees may carry over a maximum of 48 hours of earned vacation time benefits for the next succeeding year and those hours must be used by December 31<sup>st</sup> of the succeeding year. Vacation leave is a vested benefit and is reported as a liability on the statement of net position

Sick leave time off with pay is available to eligible employees who are unable to report to work due to illness or injury to himself or herself or an eligible family member. Eligible employees accrue sick leave benefits at the rate of eight hours per month. Upon voluntary resignation or retirement, an employee will be paid one-fourth of accumulated unused sick leave. This portion is considered to be a vested benefit and is reported as a liability on the statement of net position.

For governmental fund financial statements, the current portion of unpaid compensated absences is the amount expected to be paid using expendable available resources. These amounts are recorded in the account "accrued compensated absences" in the fund from which the employees who have accumulated unpaid leave are paid. The noncurrent portion of the liability is not reported.

The amounts recorded as liabilities for all applicable compensated absences include salary- related payments associated with the payment of compensated absences, using the rates in effect at the balance sheet date.

A.12 Long-term Obligations

All payables, accrued liabilities and long-term obligations are reported in the government- wide financial statements, and all payables, accrued liabilities and long-term obligations payable from proprietary funds are reported on the proprietary fund financial statements.

In general, payables and accrued liabilities that will be paid from governmental funds are reported on the governmental fund financial statements regardless of whether they will be liquidated with current resources. However, the noncurrent portion of compensated absences that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they will be paid with current, expendable, available financial resources. Lease obligations and other long-term obligations that will be paid from governmental funds are not recognized as a liability in the fund financial statements until due.

A.13 Fund Balance

The Governmental Accounting Standards Board (GASB) has issued Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* (GASB 54). This Statement defines the different type of fund balances that a governmental entity must use for financial reporting purposes.

GASB 54 requires the fund balance amounts to be properly reported within one of the fund balance categories listed below.

*Non-spendable* - amounts that cannot be spent either because they are in non-spendable form or because they are legally or contractually required to be maintained intact.

WASHINGTON COUNTY, COLORADO  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2024

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A.13 Fund Balance (Continued)

*Restricted* - amounts that can be spent only for specific purposes because of constitutional provisions, charter requirements or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

*Committed* - amounts that can only be used for specific purposes determined by a formal action of the Board of County Commissioners.

*Assigned* - amounts intended to be used for specific purposes that are neither restricted nor committed.

*Unassigned* - all other spendable amounts not contained in the other classifications.

Committed fund balance is established by a formal passage of a resolution. This is typically done through the adoption and amendment of the budget. A fund balance commitment is further indicated in the budget document as a designation or commitment of the fund. Assigned fund balance is established by the Board of County Commissioners through adoption or amendment of the budget as intended for specific purpose (such as purchase of fixed assets, construction, debt service or for other purposes).

A.14 Net Position

Net position comprises the various net earnings from operating income, non-operating revenues and expenses, and capital contributions. Net position is classified in the following three components:

*Invested in capital assets, net of related debt* – This component of net position consists of capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction or improvement of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds is not included in the calculation of invested in capital assets, net of related debt. Rather, that portion of the debt is included in the same net position component as the unspent proceeds.

*Restricted* – This component of net position consists of constraints imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provision or enabling legislation.

*Unrestricted* – This component of net position consists of net position that does not meet the definition of “restricted” or “invested in capital assets, net of related debt.”

A.15 Use of Estimates

The preparation of financial statements in accordance with generally accepted accounting principles requires management to make estimates that affect amounts reported in the financial statements during the reporting period. Actual results could differ from such estimates.

A.16 Interfund Transactions

Quasi-external transactions are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/ expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/ expenses in the fund that is reimbursed. All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. In general, the effect of interfund activity has been eliminated from the government-wide financial statements.

WASHINGTON COUNTY, COLORADO  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2024

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A.17 Deferred Outflows and Inflows of Resources

In addition to assets, the statement of financial position reports a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to future periods and so will not be recognized as an outflow of resources (expense/expenditures) until then. The County does not have any deferred outflows.

In addition to liabilities, the statement of financial position reports a separate section for deferred inflows of resources, represents an acquisition of net position that applies to future periods and so will not be recognized as an inflow of resources (revenue) until that time. The County has one item that qualifies for reporting in this category: Deferred property tax assessment revenue which is based on current year land values but will not be recognized as revenue until the following year.

A.18 Extraordinary and Special Items

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the board of county commissioners and that are either unusual in nature or infrequent in occurrence. The County had no items that qualify for reporting as special items.

NOTE B – CASH AND INVESTMENTS

B.1 Deposits

Custodial Credit Risk – Deposits – Custodial credit risk is the risk that, in the event of a bank failure, the County's deposits might not be recovered. However, the Colorado Public Deposit Protection Act (PDPA) requires that deposits of all units of local governments be held at eligible public depositories, whose 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. The PDPA allows the institution to create a single collateral pool for all public funds. The pool is to be maintained by another institution of 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 aggregate uninsured deposits.

Federal Deposit Insurance Corporation (FDIC) coverage totaled \$250,000 per institution. The balance held over this limit in any of the institutions falls under the provisions of the PDPA. At December 31, 2024, the carrying amount of the County's deposits of the Governmental Activities totaled \$6,647,888, held in several institutions. \$1,161,850 of those funds were covered by FDIC the remainder was covered by the PDPA. As of December 31, 2024, the Nursing Home had total deposits of \$302,246 all of which \$250,000 was covered by FDIC insurance. The County has not formally adopted policies regarding interest rate risk or credit risk.

B.2 Investments

Authorized investments - Investment policies are governed by Colorado State Statutes and the County's own investment policies and procedures. Investments of the County may include:

- Obligations of the U. S. Government such as treasury bills, notes and bonds
- Certain international agency securities
- General obligation and revenue bonds of United States local government entities
- Bankers acceptances of certain banks
- Commercial paper
- Local government investment pools
- Written repurchase agreements collateralized by certain authorized securities
- Certain money market funds
- Guaranteed investment contracts

WASHINGTON COUNTY, COLORADO  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2024

NOTE B – CASH AND INVESTMENTS (Continued)

B.2 Investments (Continued)

During the year, the County invested in ColoTrust (the Trust), an investment vehicle established for local government entities in Colorado to pool surplus funds. The State Securities Commission administers and enforces all State statutes governing the Trust. The Trust operates similarly to a money market fund and each share is equal in value to \$1.00. The Trust offers shares in two portfolios, COLOTRUST PRIME and COLOTRUST PLUS+. Both portfolios may invest in U. S. Treasury securities and repurchase agreements collateralized by U. S. Treasury securities. COLOTRUST PLUS+ may also invest in certain obligations of U. S. government agencies, highest rated commercial paper and repurchase agreements collateralized by certain obligations of U. S. government agencies. A designated custodial bank serves as custodian for the Trust's portfolios pursuant to a custodian agreement. The custodian acts as safekeeping agent for the Trust's investment portfolios and provides services as the depository in connection with direct investments and withdrawals. As of December 31, 2024, the County had invested \$7,803,206 in COLOTRUST PLUS+, an SEC Rule 2a7-like investment pool. Investments are valued at the net asset value (NAV) of \$1.00. The investment pools are routinely monitored by the Colorado Division of Securities with regard to operations and investments.

At year-end, the County had the following investments that were not categorized because they are not evidenced by specific securities due to the nature of the investment pools:

Investment type	Fair Value	Less Than 1 year	Investment Maturities	
			1-5 Years	6-10 Years
ColoTrust	\$ 7,803,206	\$ 7,803,206	\$ -	\$ -
Annuity contracts	10,412,734	1,649,236	8,763,498	
Marketable CD	1,000,000	1,000,000		
Total	<u>\$ 19,215,940</u>	<u>\$ 10,452,442</u>	<u>\$ 8,763,498</u>	<u>\$ -</u>

Interest rate risk - The County does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing rates.

Credit risk - State law limits investments in commercial paper, corporate bonds, and mutual bond funds to the highest rating from at least one nationally recognized rating agency at the time of purchase. The County has no investment policy that would further limit its investment choices. At year-end, the County's investment in ColoTrust was rated AAA by Standard and Poor's.

Cash	\$ 4,547,927
Certificates of deposit	2,402,207
ColoTrust	7,803,206
Investments	<u>11,412,734</u>
Total cash and cash investments	<u>\$26,166,074</u>

Statement of Net Position

Cash and cash investments - primary	\$25,843,960
Cash and cash investments - component unit	293,758
Restricted Cash and cash investments - primary government	
Restricted Cash and cash investments - component unit	<u>8,488</u>
Subtotal	24,482,107

Statement of Fiduciary Net Position

Cash and cash investments - custodial funds	<u>19,868</u>
Total	<u>\$ 26,166,074</u>

WASHINGTON COUNTY, COLORADO  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2024

NOTE C – RECEIVABLES

Receivables at year-end consist of the following:

	Governmental Activities	Component Unit	Total Receivables
Property taxes	\$ 5,312,999	\$ -	\$ 5,312,999
Other	555,576		555,576
Accounts		556,362	556,362
Due from other entities	69,549	32,902	102,451
Total	<u>\$ 5,938,124</u>	<u>\$ 589,264</u>	<u>\$ 6,527,388</u>

Property taxes are levied on December 15<sup>th</sup> and attach as a lien on property the following January 1<sup>st</sup>. They are payable in full by April 30<sup>th</sup> or are due in two equal installments on February 28<sup>th</sup> and June 15<sup>th</sup>. Washington County bills and collects property taxes for all taxing entities within the County. The tax receipts collected by the county are remitted to the County in the subsequent month.

NOTE D – INTERFUND TRANSACTIONS

The following is a summary of interfund borrowings for the year as presented in the fund financial statements:

Due From	Due To	Amount
General Fund	Road and Bridge Fund	\$ 750
General Fund	Justice Center Fund	34,454
Solid Waste Disposal Fund	General Fund	14,000
Health Care Fund	General Fund	7,773
Other Governmental Funds	General Fund	41,536
Other Governmental Funds	Justice Center Fund	22,222
Totals		<u>\$ 120,735</u>

NOTE E – CAPITAL ASSETS

Capital asset activities for the year ended December 31, 2024 were as follows:

	Beginning Balance	Additions	Deletions/ Transfers	Ending Balance
Governmental Activities				
Land	\$ 256,233			\$ 256,233
Equipment	18,082,208	2,366,767		20,448,975
Buildings	13,970,936			13,970,936
Infrastructure	6,122,971			6,122,971
Accumulated Depreciation	<u>(25,531,253)</u>	<u>(2,406,238)</u>		<u>(27,937,491)</u>
Total	<u>\$ 12,901,095</u>	<u>\$ (39,471)</u>	<u>\$</u>	<u>\$ 12,861,624</u>

WASHINGTON COUNTY, COLORADO  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2024

NOTE E – CAPITAL ASSETS (continued)

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

General Government	\$ 105,443
Public Safety and Judicial	664,909
Health and Welfare	115,042
Auxiliary Services	33,629
Culture and Recreation	72,553
Public Works	1,414,662
	<u>\$ 2,406,238</u>

Component Unit	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions/ Transfers</u>	<u>Ending Balance</u>
Equipment	66,358			66,358
Buildings	5,320,270			5,320,270
Accumulated Depreciation	<u>(477,335)</u>	<u>(270,141)</u>		<u>(747,476)</u>
<b>Total</b>	<u>\$ 4,909,293</u>	<u>\$ (270,141)</u>	<u>\$ -</u>	<u>\$ 4,639,152</u>

NOTE F – LONG TERM DEBT

The following is a summary of the changes in long-term debt for the year:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental Activities					
Landfill Closure and Post Closure Compensated Absences	\$ 747,253	\$ 35,654		\$ 782,907	\$ -
	<u>179,547</u>	<u>5,912</u>		<u>185,459</u>	
<b>Total</b>	<u>\$ 926,800</u>	<u>\$ 41,566</u>	<u>\$ -</u>	<u>\$ 968,366</u>	<u>\$ -</u>

Landfill closure and post closure liability will be primarily liquidated by the Solid Waste Disposal Fund. The compensated absences attributable to the governmental activities will be liquidated primarily by the major governmental funds. The County believes that the current portion of compensated absences is negligible and is therefore not reported.

Component Unit	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Compensated Absences	\$ 52,212	\$ 1,970	\$ -	\$ 54,182	\$ -
Note Payable	<u>4,740,000</u>		<u>(180,000)</u>	<u>4,560,000</u>	<u>185,000</u>
<b>Total</b>	<u>\$ 4,792,212</u>	<u>\$ 1,970</u>	<u>\$ (180,000)</u>	<u>\$ 4,614,182</u>	<u>\$ 185,000</u>

WASHINGTON COUNTY, COLORADO  
 NOTES TO FINANCIAL STATEMENTS  
 December 31, 2024

NOTE F – LONG TERM DEBT (continued)

F.1 Landfill Closure and Post Closure Care Costs

The Governmental Accounting Standards Board has adopted Statement No. 18, Accounting for Municipal Solid Waste Landfill Closure and Post closure Care Costs, which provides guidance for the accounting and financial reporting of these closure and post closure care costs. State and federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Although closure and post closure care costs will be paid only near or after the date that the landfill stops accepting waste, the County reports a portion of these closure and post closure care costs as an operating expense in each period based on landfill capacity used as of each balance sheet date. The \$711,599 reported as landfill closure and post closure care liability at year- end represents the cumulative amount reported to date based on 42 percent usage of the estimated capacity of the landfill. The County will recognize the remaining estimated cost of closure and post closure care of \$997,327 as the remaining estimated capacity is filled. The estimated total current cost of the landfill closure and post closure cost (\$1,708,926) is based on the amount that would be paid if all equipment, facilities, and services required to close, monitor and maintain the landfill were acquired at year-end. Closure and post closure costs are estimated to be \$368, 389 and \$1, 340, 537, respectively. The County expects to close the cell in the year 2043. Actual costs may be higher due to inflation, changes in technology, or changes in regulations. The County is required by state and federal laws and regulations to demonstrate financial assurance. The County is in compliance with these requirements through the local government financial test.

F.2 Component Unit Lease-Purchase Payable

On June 1, 2022, the Nursing Home entered into a lease-purchase agreement with MidWestOne Bank in order to unwind the new market credit structure used to purchase the Washington County Green House, LLC property in 2015. The lease-purchase agreement provided \$4,995,000 in financing to go along with \$1,127,000 of funds from Washington County, Colorado and the release of the Nursing Home's \$200,409 sinking fund to pay off the outstanding loans on the property. The resulting transaction dissolved the Washington County Green House, LLC and entered the Nursing Home into a lease-purchase agreement for the property.

The lease-purchase agreement calls for principle and interest payments due on December 1<sup>st</sup> of each year for 20 years. The agreement will mature on December 1, 2042. The lease-purchase calls for interest at a rate of 3.57% for 20 years. The first principle and interest payment was due on December 1, 2022. The following schedule provides for interest and principle payments for the next five years.

	<u>Principle</u>	<u>Interest</u>
December 1, 2025	185,000	162,792
December 1, 2026	190,000	156,188
December 1, 2027	200,000	149,405
December 1, 2028	205,000	142,265
December 1, 2029	215,000	134,946

NOTE G – RISK MANAGEMENT

Colorado Workers' Compensation Pool

The County is exposed to various risks of loss related to injuries of employees while on the job. The County joined together with other counties in the State of Colorado to form the County Workers' Compensation Pool (CWCP), a public entity risk pool currently operating as a common risk management and insurance program for its workers' compensation insurance coverage. The County's and Nursing Home's financial contributions for the year were \$220,906 and \$49,083, respectively. The intergovernmental agreement of formation of the CWCP

WASHINGTON COUNTY, COLORADO  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2024

NOTE G – RISK MANAGEMENT (continued)

provides that the pool will be financially self-sustaining through member contributions and additional assessments, if necessary, and the pool will purchase excess insurance through commercial companies for members' claims in excess of a specified self-insured retention, which is determined each policy year. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Colorado Counties Casualty and Property Pool

The County is exposed to various risks of loss related to property and casualty losses. The County joined together with other counties in the State of Colorado to form the Colorado Counties Casualty and Property Pool (CAPP), a public entity risk pool currently operating as a common risk management and insurance program for member counties. The County's financial contribution for the year was \$654,149. The intergovernmental agreement of formation of the CAPP provides that the pool will be financially self-sustaining through member contributions and additional assessments, if necessary, and the pool will purchase excess insurance through commercial companies for members' claims in excess of a specified self-insured retention, which is determined each policy year.

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; claims relating to professional liability; and natural disasters. These risks are covered by commercial insurance purchased from independent third parties. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years. There has been no significant reduction in insurance coverage from the prior year in any of the major categories of risk.

NOTE H – PENSION PLANS

The County contributes to the Colorado County Officials and Employees Retirement Plan (the Plan), a defined contribution plan administered by the Colorado County Officials and Employees Retirement Association (CCOERA).

Benefit terms, including contribution requirements, for the Plan are established and may be amended by the Board of County Commissioners. The County's contribution is a minimum of 3% of covered salary, but may be increased beyond this amount. All eligible employees are required to contribute an amount equal to the contribution by the County. For the year employee contributions totaled \$174,265, and the County recognized pension expense of \$174,265.

Employees are immediately vested in their own contributions, County contributions, and earnings on those contributions.

NOTE I – DEFERRED COMPENSATION PLANS

The County has a deferred compensation plan created in accordance with the Internal Revenue Code Section 457. The plan is administered by an independent plan administrator through an administrative service agreement. The plan is available to all County employees working a minimum of twenty hours per week. Employees defer a portion of their salary until future years. Deferred compensation is not available to employees until termination, retirement, death or financial hardship.

Amendments to the laws governing Section 457 deferred compensation plans substantially became effective January 1, 1997. The County approved plan amendments such that plan assets are held in trust for the exclusive benefit of the plan participants and their beneficiaries. The assets will not be diverted to any other purpose.

WASHINGTON COUNTY, COLORADO  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2024

NOTE J – DEFINED CONTRIBUTION PLAN

The Nursing Home maintains a SIMPLE Plan (the Plan), a defined contribution plan administered by Oppenheimer Funds.

Benefit terms, including contribution requirements, for the Plan are established and may be amended by the Nursing Home board of directors. The Nursing Home's contribution is 3% of covered salary. All eligible employees are allowed to contribute the lesser of 6% of covered salary or \$6,000. For the year, employee contributions totaled \$50,398, and the Nursing Home recognized pension expense of \$35,254.

Employees are immediately vested in their own contributions, Nursing Home contributions, and earnings on those contributions.

NOTE I – JOINT VENTURE

The County participates in the County Technical Services, Inc. Insurance Pool (the Pool). This joint venture does not meet the criteria for inclusion within the reporting entity because the Pool:

- is financially independent and responsible for its own financing deficits and entitled to its own surpluses,
- has a separate governing board from that of the County,
- has a separate management which is responsible for day to day operations and is accountable to the separate governing board,
- governing board and management have the ability to significantly influence operations by approving budgetary requests and adjustments, signing contracts, hiring personnel, exercising control over facilities and determining the outcome or disposition of matters affecting the recipients of services provided, and
- has absolute authority over all funds and fiscal responsibility including budgetary responsibility and reporting to state agencies and controls fiscal management.

The County has one member on the board. This board has final authority for all budgeting and financing of the joint venture.

Separate financial statements of the County Technical Services, Inc. Insurance Pool are available by contacting their administrative office in Denver, Colorado.

NOTE M – COMMITMENTS AND CONTINGENCIES

Federal and state funding

The County receives revenues from various federal and state grant programs which are subject to final review and approval by the grantor agencies. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

TABOR Amendment

In November 1992, Colorado voters passed an amendment, commonly known as the Taxpayer's Bill of Rights (TABOR), to the State Constitution (Article X, Section 20) which limits the revenue raising and spending abilities of state and local governments. The limits on property taxes, revenue, and "fiscal year spending" include allowable annual increases tied to inflation and local growth. Fiscal year spending as defined by the amendment excludes spending from certain revenue and financing sources such as federal funds, gifts, property sales, fund transfers, damage awards, and fund reserves (balances). The amendment requires voter approval for any increase in mill levy or tax rates, new taxes, or creation of multi-year debt. Revenue earned in excess of the "spending limit" must be

WASHINGTON COUNTY, COLORADO  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2024

NOTE M – COMMITMENTS AND CONTINGENCIES (continued)

refunded or approved to be retained by the County under specified voting requirements by the entire electorate. In 1996, the voters of the County approved a ballot initiative permitting the County to retain, appropriate, and utilize, by retention for reserve, carryover fund balance, or expenditure, the full proceeds and revenues received from every source whatsoever, without limitation, in this fiscal year and all subsequent fiscal years notwithstanding any limitation of Article X, Section 20 of the Colorado Constitution. TABOR is complex and subject to judicial interpretation.

The County believes it is in compliance with the requirements of TABOR. However, the County has made certain interpretations of TABOR's language in order to determine its compliance. The County has restricted funds in the amount of \$529,209 in the General Fund and Contingent Fund in satisfaction of this requirement.

The Washington County Nursing Home considers itself to be an enterprise as defined by TABOR, thus being exempt from the provisions of the Amendment.

In addition, Washington County's electorate approved a ballot issue in May of 1996 that would allow the Washington County Nursing Home (if it should be determined that the Washington County Nursing Home does not qualify as an enterprise) to retain, appropriate, and utilize any and all revenues generated in 1993, 1994 and 1995 in excess of the limits imposed by Article X, Section 20 of the Colorado Constitution, and be authorized to retain, appropriate, collect and utilize, by retention for reserve, carryover fund balance, or expenditure, the full proceeds and revenues received from every source whatsoever, without limitation, in 1996 and all subsequent years.

NOTE N - SUBSEQUENT EVENTS

The County has evaluated subsequent events through the date of the report, which is the date the financial statements were available to be issued. No events were noted that would require adjustment to or disclosure in the financial statements.

WASHINGTON COUNTY, COLORADO  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2024

NOTE M – NONCASH PROGRAM ACTIVITY

Schedule of EBT Authorizations, Warrant Expenditures and Total Expenditures.

Program	A County EBT Authorizations	B County Share of Authorizations	C Expenditures by County Warrant	D County EBT Authorizations Plus Expenditures by County Warrant (Col. A + Col. C)	E Total Expenditures (Col. B + Col. C)
Colorado works	\$ 84,749	\$ 17,829	\$ 77,088	\$ 161,837	\$ 94,917
Child care	53,255	13,883	23,040	76,295	36,923
Child welfare	66,425	6,616	358,989	425,413	365,605
County administration	-		261,779	261,779	261,779
Core services	19,395	788	82,838	102,232	83,625
Adult protective services			56,926	56,926	56,926
Child support			42,616	42,616	42,616
Low-income home energy assistance	101,615		3,957	105,573	3,957
Aid to needy disabled	3,026	605		3,026	605
Old age pension	78,461		7,465	85,926	7,465
Parental fee			1,505		1,505
APS EJA			14,605	14,605	14,605
HCPF Target Grant			5,120	5,120	5,120
PHE Lockin Sal			3,934	3,934	3,934
Mentor Program			749	749	749
Collaborative management grant			65,799	65,799	65,799
Miscellaneous			10,033	10,033	10,033
Food assistance	1,203,877			1,203,877	-
	<u>\$ 1,610,803</u>	<u>\$ 39,721</u>	<u>\$ 1,016,443</u>	<u>\$ 2,627,245</u>	<u>\$ 1,056,163</u>

- A. Welfare payments authorized by the Washington County Department of Human Services. These debit cards or by electronic funds transfer (EFT).
- B. County share of EBT authorizations. These amounts are settled monthly by a reduction of State cash advances to the county.
- C. Expenditures made by county warrants or other county payment methods.
- D. This represents the total cost of the welfare programs that are administered by Washington County.
- E. This total matches the expenditures on the Human Services Fund - Budgetary Comparison Schedule

## REQUIRED SUPPLEMENTARY INFORMATION

Required supplementary information includes financial information and disclosures that are required by the Governmental Accounting Standards Board but are not considered a part of the basic financial statements. Such information includes:

- Budgetary Comparison Schedule – General Fund
- Budgetary Comparison Schedule – Road and Bridge Fund
- Budgetary Comparison Schedule – Human Services Fund
- Budgetary Comparison Schedule – Solid Waste Disposal Fund
- Budgetary Comparison Schedule – Justice Center Fund
- Budgetary Comparison Schedule – Health Care Fund

WASHINGTON COUNTY, COLORADO  
GENERAL FUND  
BUDGETARY COMPARISON SCHEDULE  
For the Year Ended December 31, 2024

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Revenues				
Taxes				
General property	\$ 4,063,604	\$ 4,063,604	\$ 4,044,279	\$ (19,325)
Delinquent taxes and interest	5,030	5,030	5,935	905
Tax advertising	-	-	-	-
Tax sale	-	-	2,474	2,474
Severance tax	55,000	55,000	25,639	(29,361)
Total taxes	<u>4,123,634</u>	<u>4,123,634</u>	<u>4,078,327</u>	<u>(45,307)</u>
Intergovernmental				
Federal and state grants	448,980	448,980	784,389	335,409
Cigarette taxes	750	750	536	(214)
State veterans affairs	14,400	14,400	594	(13,806)
Total intergovernmental	<u>464,130</u>	<u>464,130</u>	<u>785,519</u>	<u>321,389</u>
Fines and forfeitures	1,100	1,100	5,593	4,493
Licenses and permits	15,150	15,150	7,625	(7,525)
Charges for services				
Public trustee's fees	8,350	8,350	5,045	(3,305)
County admin fees	-	-	-	-
County clerk's fees	-	-	237,767	237,767
County treasurer's fees	-	-	289,083	289,083
Sheriff's fees	14,000	14,000	21,211	7,211
Rents	63,700	63,700	47,096	(16,604)
Law enforcement contracts	268,747	268,747	263,747	(5,000)
Total charges for services	<u>354,797</u>	<u>354,797</u>	<u>863,949</u>	<u>509,152</u>
Miscellaneous				
County fair	408,750	408,750	415,064	6,314
Earnings on investments	452,650	452,650	612,181	159,531
Insurance proceeds	25,000	25,000	131,021	106,021
Other revenues	87,150	87,150	79,292	(7,858)
Total Miscellaneous	<u>973,550</u>	<u>973,550</u>	<u>1,237,558</u>	<u>264,008</u>
Total revenues	5,932,361	5,932,361	6,978,571	1,046,210

WASHINGTON COUNTY, COLORADO  
GENERAL FUND  
BUDGETARY COMPARISON SCHEDULE  
For the Year Ended December 31, 2024

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Expenditures				
General Government				
Commissioners				
Salaries	\$ 210,000	\$ 210,000	\$ 201,546	\$ 8,454
Employee benefits	59,500	59,500	58,300	1,200
Workman's compensation	780	780	443	337
Telephone	2,000	2,000	5,212	(3,212)
Postage and supplies	3,000	3,000	4,221	(1,221)
Mileage and expenses	7,500	7,500	5,331	2,169
Dues and meetings	30,000	30,000	43,311	(13,311)
Office supplies	3,000	3,000	1,044	1,956
Total commissioners	315,780	315,780	319,408	(3,628)
Attorney				
Services contract	145,000	145,000	83,245	61,755
Total attorney	145,000	145,000	83,245	61,755
Planning and zoning				
Building inspector fees	1,350	1,350		1,350
Postage	250	250	87	163
Advertising and legal notices	500	500	-	500
Mileage and expenses	4,000	4,000	3,950	50
Operating supplies	500	500	239	261
Total planning and zoning	6,600	6,600	4,276	2,324
Auditor				
Contract services	32,500	32,500	30,000	2,500
Total auditor	32,500	32,500	30,000	2,500
Administration				
Salaries	156,500	156,500	138,286	18,214
Employee benefits	60,000	60,000	52,965	7,035
Workman's compensation	150	150	120	30
Insurance	365,000	365,000	356,419	8,581
Copier expense	4,500	4,500	4,539	(39)
Telephone	6,000	6,000	732	5,268
Advertising and legal notices	8,000	8,000	7,352	648
Mileage and expenses	3,000	3,000	379	2,621
Dues, meetings and training	6,000	6,000	3,881	2,119
Office supplies	17,000	17,000	8,227	8,773
Computer lease	20,000	20,000	17,415	2,585
Casualty property & repair	20,000	20,000	-	20,000
Employee review committee	6,500	6,500	5,544	956
Ambulance building	50,000	50,000	8,158	41,842
DOLA Cares Fund Act grant	300,000	300,000	-	300,000
Total administration	1,022,650	1,022,650	604,017	418,633
Clerk and recorder				
Salaries	192,210	192,210	175,901	16,309
Employee benefits	74,360	74,360	59,546	14,814
Workman's compensation	800	800	474	326
Professional services	1,200	1,200	988	212
Maintenance contracts	19,000	19,000	1,883	17,117
Copier expense	1,000	1,000	826	174
Telephone	2,500	2,500	1,477	1,023
Postage	9,000	9,000	7,131	1,869
Advertising	1,800	1,800	1,630	170
Dues and meetings	10,000	10,000	2,980	7,020
County surcharge	13,457	13,457	6,545	6,912
Office supplies	8,000	8,000	5,925	2,075
Clerk technology	20,023	20,023	16,860	3,163
Miscellaneous	2,027	2,027	568	1,459
Total clerk and recorder	355,377	355,377	282,734	72,643

WASHINGTON COUNTY, COLORADO  
GENERAL FUND  
BUDGETARY COMPARISON SCHEDULE  
For the Year Ended December 31, 2024

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
(continued)				
Elections				
Election judge fees	\$ 25,000	\$ 25,000	\$ 21,639	\$ 3,361
Professional services	30,000	30,000	30,116	(116)
Maintenance contracts	5,000	5,000		5,000
Copier expense	500	500	464	36
Telephone	550	550	668	(118)
Postage	8,000	8,000	506	7,494
Advertising and legal notices	3,000	3,000	3,596	(596)
Milage and expenses	500	500	2,430	(1,930)
Dues and meetings	500	500	1,481	(981)
Office supplies	7,000	7,000	2,903	4,097
Lease	20,000	20,000	13,824	6,176
Capitall outlay	-	-	6,365	(6,365)
Total elections	100,050	100,050	83,992	16,058
Drivers license				
Salaries	42,000	42,000	20,456	21,544
Employee benefits	20,500	20,500	11,419	9,081
Copier expense	200	200	240	(40)
Telephone	1,600	1,600	1,025	575
Postage	200	200	41	159
Advertising and legal notices	500	500	-	500
Dues and meetings	800	800	59	741
Office supplies	1,000	1,000	192	808
Total drivers license	66,800	66,800	33,432	33,368
Public trustee				
Salaries	11,500	11,500	4,820	6,680
Employee benefits	1,400	1,400		1,400
Telephone	250	250	668	(418)
Dues and meetings	1,000	1,000	420	
Office supplies	550	550	370	180
Total public trustee	14,700	14,700	6,278	8,422
Treasurer				
Salaries	158,451	158,451	152,182	6,269
Employee benefits	53,060	53,060	55,002	(1,942)
Workman's compensation	250	250	205	45
Copier expense	1,000	1,000	211	789
Telephone	2,000	2,000	1,025	975
Postage	11,000	11,000	8,834	2,166
Advertising and legal notices	6,000	6,000	4,793	1,207
Dues and meetings	4,800	4,800	958	3,842
Office supplies	10,000	10,000	4,458	5,542
Computer lease	18,000	18,000	15,000	3,000
Total treasurer	264,561	264,561	242,668	21,893
Assessor				
Salaries	190,998	190,998	167,912	23,086
Employee benefits	82,000	82,000	56,696	25,304
Workman's compensation	3,500	3,500	1,622	1,878
Professional services	25,000	25,000	12,048	12,952
Maintenance contracts	25,000	25,000	13,111	11,889
Copier expense	600	600	268	332
Telephone	3,400	3,400	1,477	1,923
Postage	5,000	5,000	537	4,463
Advertising and legal notices	600	600	297	303
Dues and meetings	8,000	8,000	2,887	5,113
Vehicle fuel and maintenance	2,700	2,700	193	2,507
Office supplies	6,000	6,000	4,266	1,734
Compter lease	68,804	68,804	68,084	720
Total Assessor	421,602	421,602	329,398	92,204

WASHINGTON COUNTY, COLORADO  
GENERAL FUND  
BUDGETARY COMPARISON SCHEDULE  
For the Year Ended December 31, 2024

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
(continued)				
Maintenance				
Salaries	\$ 344,000	\$ 344,000	\$ 345,017	\$ (1,017)
Employee benefits	133,500	133,500	101,082	32,418
Workman's compensation	14,000	14,000	11,091	2,909
Building repairs and maintenance	30,000	30,000	37,768	(7,768)
Tool maintenance	5,000	5,000	3,558	1,442
Janitorial contract	10,000	10,000	5,629	4,371
Utilities	37,000	37,000	28,675	8,325
Telephone	500	500	262	238
Wash CO emergency center repairs	10,000	10,000	13,386	(3,386)
Wash CO emergency center utilities	5,000	5,000	2,256	2,744
Wash CO emergency center lease	66,000	66,000	140,110	(74,110)
Vehicle fuel and maintenance	8,900	8,900	1,782	7,118
Janitorial supplies	5,000	5,000	5,772	(772)
Last Chance tower	2,000	2,000	1,299	701
Total maintenance	670,900	670,900	697,687	(26,787)
Information Technology				
Salaries	113,200	113,200	115,633	(2,433)
Employee benefits	33,500	33,500	31,877	1,623
Workman's compensation	120	120	66	54
Professional fees	15,000	15,000	1,145	13,855
Maintenance contract	13,500	13,500	-	13,500
Telephone	2,000	2,000	1,588	412
Dues and meetings	3,000	3,000	243	2,757
Vehicle maintenance	750	750	81	669
Office supplies	4,000	4,000	2,801	1,199
Total information technology	185,070	185,070	153,434	31,636
Total general government	3,601,590	3,601,590	2,870,569	731,021
Judicial and public safety				
District attorney				
Annual fees	134,792	134,792	133,155	1,637
Total district attorney	134,792	134,792	133,155	1,637
Sheriff				
Salaries	742,109	742,109	673,590	68,519
Employee benefits	234,137	234,137	215,786	18,351
Workman's compensation	21,000	21,000	20,452	548
K9 care	1,500	1,500	1,359	141
Insurance	52,000	52,000	51,846	154
IT independent contract	8,500	8,500	8,557	(57)
Equipment repairs	13,000	13,000	21,544	(8,544)
Copier expense	1,700	1,700	1,106	594
Communications	2,500	2,500	3,218	(718)
Telephone	14,000	14,000	15,599	(1,599)
Postage	500	500	70	430
Advertising	1,500	1,500	1,782	(282)
Supplies and uniforms	11,000	11,000	11,035	(35)
Lodging	900	900	906	(6)
Dues and meetings	11,000	11,000	5,415	5,585
Training	14,000	14,000	7,915	6,085
Shooting supplies	5,000	5,000	4,310	690
Vehicle maintenance	75,000	75,000	67,334	7,666
Office supplies	6,000	6,000	6,218	(218)
Drug testing	800	800	125	675
Dog pound supplies	1,000	1,000	777	223
Investigations line	3,000	3,000	2,592	408
Fingerprinting	5,000	5,000	3,366	1,634
Miscellaneous	1,475	1,475	1,291	184
Computer upgrade	13,500	13,500	12,678	822
Records archiving				-
Total sheriff	1,240,121	1,240,121	1,138,871	101,250

WASHINGTON COUNTY, COLORADO  
GENERAL FUND  
BUDGETARY COMPARISON SCHEDULE  
For the Year Ended December 31, 2024

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
(continued)				
Jail				
Court maintenance	\$ 47,277	\$ 47,277	\$ 47,277	\$ -
City inmate lodging	311,215	311,215	311,215	-
Total jail	<u>358,492</u>	<u>358,492</u>	<u>358,492</u>	<u>-</u>
Coroner				
Salaries	63,775	63,775	45,253	18,522
Employee benefits	22,000	22,000	22,038	(38)
Workman's compensation	200	200	112	88
Autopsies/toxicology	16,500	16,500	8,538	7,962
Rent	15,000	15,000	15,000	-
Mileage and cell phone	2,500	2,500	1,833	667
Dues and meetings	3,500	3,500	5,194	(1,694)
Office supplies	600	600	238	362
Coroner's supplies	3,500	3,500	1,374	2,126
Total coroner	<u>127,575</u>	<u>127,575</u>	<u>99,580</u>	<u>27,995</u>
Emergency preparedness				
Salaries	52,318	52,318	52,569	(251)
Employee benefits	20,100	20,100	21,791	(1,691)
Workman's compensation	140	140	121	19
Vehicle repairs	2,500	2,500	1,393	1,107
Rent	11,100	11,100	8,750	2,350
Utilities	2,400	2,400	2,160	240
Telephone	1,900	1,900	1,631	269
Fuel	3,000	3,000	2,795	205
Dues and meetings	5,000	5,000	3,385	1,615
Office supplies and equipment	6,500	6,500	7,333	(833)
Hazmat response	3,000	3,000	-	3,000
Fleet vehicle usage	3,120	3,120	2,350	770
Total emergency preparedness	<u>111,078</u>	<u>111,078</u>	<u>104,278</u>	<u>6,800</u>
Total judicial and public safety	1,972,058	1,972,058	1,834,376	137,682
Health and welfare				
Allocations to other agencies	88,781	88,781	65,731	23,050
Total health and welfare	88,781	88,781	65,731	23,050
Auxiliary services				
Extension service				
Salaries	77,343	77,343	75,273	2,070
Employee benefits	20,000	20,000	7,831	12,169
Workman's compensation	200	200	66	134
Fees to CSU	180,942	180,942	193,064	(12,122)
Repairs and maintenance	2,500	2,500	-	2,500
Copier expense	3,000	3,000	2,903	97
Telephone	6,700	6,700	5,223	1,477
Postage	1,490	1,490	1,349	141
Mileage and expenses	7,750	7,750	7,117	633
Office supplies	3,250	3,250	2,717	533
Capital outlay	-	-	-	-
Computer training	700	700	-	700
Total extension services	<u>303,875</u>	<u>282,264</u>	<u>295,543</u>	<u>(13,279)</u>

WASHINGTON COUNTY, COLORADO  
GENERAL FUND  
BUDGETARY COMPARISON SCHEDULE  
For the Year Ended December 31, 2024

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
(continued)				
County fair				
Eastern Colorado roundup	\$ 118,900	\$ 118,900	\$ 107,308	\$ 11,592
County carnival	46,500	46,500	52,222	(5,722)
Fairgrounds complex	192,350	192,350	179,628	12,722
Junior livestock sale	300,000	300,000	311,171	(11,171)
Royalty expenses	5,100	5,100	6,026	(926)
Total county fair	<u>662,850</u>	<u>662,850</u>	<u>656,355</u>	<u>6,495</u>
Bookmobile			-	-
Veterans office				
Salaries	14,700	14,700	4,688	10,012
Employee benefits	1,500	1,500		1,500
Telephone	1,000	1,000	357	643
Postage	125	125		125
Mileage and expenses	1,800	1,800	842	958
Office supplies	750	750	175	575
Total veterans office	<u>19,875</u>	<u>19,875</u>	<u>6,062</u>	<u>13,813</u>
Economic development				
Salaries	50,000	50,000		50,000
Employee benefits	12,000	12,000		12,000
Workmans Compensation	300	300		300
SBDC fee	600	600		600
Telephone	500	500		500
Advertising	4,000	4,000		4,000
Mileage and expenses	5,000	5,000	343	4,657
Economic development	15,000	15,000	21,078	(6,078)
Fall festival	15,000	15,000	7,512	7,488
Total economic development	<u>102,400</u>	<u>102,400</u>	<u>28,933</u>	<u>73,467</u>
W-Y communication center	<u>305,000</u>	<u>305,000</u>	<u>300,300</u>	<u>4,700</u>
Total auxiliary services	1,394,000	1,372,389	1,287,193	85,196
Miscellaneous				
Treasurer's fees and other	<u>121,000</u>	<u>121,000</u>	<u>121,507</u>	<u>(507)</u>
Total Miscellaneous	121,000	121,000	121,507	(507)
Contingency reserve	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>7,177,429</u>	<u>7,155,818</u>	<u>6,179,376</u>	<u>976,442</u>
Net change in fund balance	<u>(1,245,068)</u>	<u>(1,223,457)</u>	799,195	<u>\$ (2,022,652)</u>
Fund balance at beginning of year			<u>6,222,789</u>	
Fund balance at end of year			<u>\$ 7,021,984</u>	

WASHINGTON COUNTY, COLORADO  
ROAD AND BRIDGE FUND  
BUDGETARY COMPARISON SCHEDULE  
For the Year Ended December 31, 2024

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>				
<b>Taxes</b>				
General property	\$ 580,691	\$ 580,691	\$ 556,586	\$ (24,105)
Specific ownership	620,000	620,000	602,466	(17,534)
Delinquent taxes and interest	51	51	816	765
<b>Total taxes</b>	<b>1,200,742</b>	<b>1,200,742</b>	<b>1,159,868</b>	<b>(40,874)</b>
<b>Intergovernmental</b>				
Highway users tax	2,846,723	2,846,723	2,928,838	82,115
Impact assistance	2	2	26	24
Motor vehicle fees	22,500	22,500	6,101	(16,399)
Mineral lease	7,000	7,000	6,518	(482)
Federal and state grants	1,250,000	1,250,000		
Faster transportation bill	460,000	460,000	844,903	384,903
<b>Total intergovernmental</b>	<b>4,586,225</b>	<b>4,586,225</b>	<b>3,786,386</b>	<b>450,161</b>
Licenses and permits	2,000	2,000	4,325	2,325
<b>Charges for services</b>				
Easements and fees	750	750	28,334	27,584
<b>Miscellaneous</b>				
Other revenues	204,600	204,600	205,356	756
<b>Total revenues</b>	<b>5,994,317</b>	<b>5,994,317</b>	<b>5,184,269</b>	<b>28,340</b>
<b>Expenditures</b>				
<b>General government</b>				
Treasurer's fees	1,350	1,350	16,722	(15,372)
Remittance to municipalities	-	-	-	-
<b>Total general government</b>	<b>1,350</b>	<b>1,350</b>	<b>16,722</b>	<b>(15,372)</b>
<b>Public works</b>				
Construction	3,224,000	3,224,000	243,866	2,980,134
<b>Maintenance of condition</b>				
Salaries	1,335,000	1,335,000	1,170,466	164,534
Employee benefits	448,000	448,000	374,490	73,510
Fuel	580,000	580,000	450,740	129,260
Operating supplies	518,000	518,000	764,748	(246,748)
<b>Total maintenance of condition</b>	<b>2,881,000</b>	<b>2,881,000</b>	<b>2,760,444</b>	<b>120,556</b>
<b>Supervisors</b>				
Salaries	170,985	170,985	125,577	45,408
Employee benefits	61,100	61,100	40,692	20,408
Workman's compensation	105,000	105,000	71,599	33,401
Insurance	165,000	165,000	156,532	8,468
Utilities and telephone	35,000	35,000	30,425	4,575
Operating supplies	2,000	2,000	5,573	(3,573)
Equipment warranties	-	-	-	-
<b>Total supervisors</b>	<b>539,085</b>	<b>539,085</b>	<b>430,398</b>	<b>108,687</b>
<b>Administrative</b>				
Salaries	40,000	40,000	16,735	23,265
Employee benefits	17,000	17,000	7,307	9,693
Operating supplies	5,000	5,000		5,000
Pit construction	5,000	5,000		5,000
<b>Total administrative</b>	<b>67,000</b>	<b>67,000</b>	<b>24,042</b>	<b>42,958</b>
<b>Total public works</b>	<b>6,711,085</b>	<b>6,711,085</b>	<b>3,458,750</b>	
Capital outlay	1,053,000	1,053,000	1,279,408	(226,408)
<b>Total expenditures</b>	<b>7,765,435</b>	<b>7,765,435</b>	<b>4,754,880</b>	<b>3,010,555</b>
<b>Net change in fund balance</b>	<b>(1,771,118)</b>	<b>(1,771,118)</b>	429,389	<b>\$ (2,200,507)</b>
Fund balance at beginning of year			6,464,113	
Fund balance at end of year			<u>\$ 6,893,502</u>	

WASHINGTON COUNTY, COLORADO  
HUMAN SERVICES FUND  
BUDGETARY COMPARISON SCHEDULE  
For the Year Ended December 31, 2024

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
<b>Revenues</b>				
<b>Taxes</b>				
General property	\$ 312,583	\$ 285,704	\$ 311,457	\$ 25,753
Delinquent taxes and interest	45	45	112	67
<b>Total taxes</b>	<u>312,628</u>	<u>285,749</u>	<u>311,569</u>	<u>25,820</u>
<b>Intergovernmental</b>				
Colorado works	167,212	167,212	70,417	(96,795)
Child care	113,942	113,942	23,040	(90,902)
Child welfare	612,388	612,388	301,068	(311,320)
County administration	161,532	161,532	210,677	49,145
Core services	158,825	158,825	78,902	(79,923)
Child support	39,600	39,600	25,318	(14,282)
Low-income home energy assistance	198,263	198,263	3,957	(194,306)
Old age pension	96,500	96,500	7,465	(89,035)
Adult protective services	45,014	45,014	45,541	527
Federal and state incentives	1,600	1,600	336	(1,264)
Senate Bill 80	500	500		(500)
Parental fee	3,000	3,000	1,505	(1,495)
County wide cost allocation plan	89,434	89,434	94,675	
OBH regional grant	-	-	-	-
CW discretionary grant	-	-	-	-
ARPA physical security			5,120	
PHE lock-in salary			3,934	
Collaborative management grant	98,551	98,551	65,799	(32,752)
Miscellaneous	46,938	46,938	28,184	(18,754)
<b>Total intergovernmental</b>	<u>1,833,299</u>	<u>1,833,299</u>	<u>965,938</u>	<u>(881,656)</u>
<b>Total revenues</b>	<u>2,145,927</u>	<u>2,119,048</u>	<u>1,277,507</u>	<u>(841,541)</u>
<b>Expenditures</b>				
<b>Health and welfare</b>				
Colorado works	189,500	189,500	94,917	94,583
Child care	127,500	127,500	36,923	90,577
Child welfare	783,415	783,415	365,605	417,810
County administration	270,650	270,650	261,779	8,871
Core services	198,894	198,894	83,625	115,269
Child support	60,000	60,000	42,616	17,384
Low-income home energy assistance	198,263	198,263	3,957	194,306
Old age pension	96,500	96,500	7,465	89,035
Adult protective services	70,500	70,500	56,926	13,574
County wide cost allocation plan			(18,639)	18,639
Senate bill 80	500	500		500
Parental fee	3,000	3,000	1,505	1,495
Angel tree family crisis			1,072	(1,072)
OBH regional grant	-	-	-	-
CW discretionary grant	-	-	-	-
ARPA physical security			9,054	
Collaborative management grant	25,000	25,000	65,799	(40,799)
Miscellaneous	92,388	92,388	24,935	67,453
<b>Total expenditures</b>	<u>2,116,110</u>	<u>2,116,110</u>	<u>1,037,539</u>	<u>1,078,571</u>
<b>Net change in fund balance</b>	<u>\$ 29,817</u>	<u>\$ 2,938</u>	<u>239,968</u>	<u>\$ 237,030</u>
<b>Fund balance at beginning of year</b>			<u>1,263,444</u>	
<b>Fund balance at end of year</b>			<u>\$ 1,503,412</u>	

WASHINGTON COUNTY, COLORADO  
SOLID WASTE DISPOSAL FUND  
BUDGETARY COMPARISON SCHEDULE  
For the Year Ended December 31, 2024

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Revenues				
Taxes				
General property	\$ 89,309	\$ 89,309	\$ 88,948	\$ (361)
Delinquent taxes and interest	11	11	152	141
Total taxes	<u>89,320</u>	<u>89,320</u>	<u>89,100</u>	<u>(220)</u>
Intergovernmental				
Impact assistance	13	13	4	(9)
Charges for services				
Landfill charges	60,000	60,000	100,072	40,072
Miscellaneous				
Sale of equipment			420	420
Interest earned	250	250	-	(250)
Other income	25,000	25,000	24,810	(190)
Total revenues	<u>174,583</u>	<u>174,583</u>	<u>214,406</u>	<u>39,823</u>
Expenditures				
General government				
Treasurer's fees	7,250	7,250	2,673	4,577
Public works				
Salaries	121,000	121,000	85,140	35,860
Employee benefits	12,000	12,000	9,096	2,904
Workman's compensation	6,500	6,500	6,252	248
Insurance	15,000	15,000	13,059	1,941
Utilities	2,000	2,000	1,349	651
Telephone	1,500	1,500	1,567	(67)
Dues and meetings	4,000	4,000	1,043	2,957
Fuel	23,600	23,600	19,410	4,190
Vehicle maintenance	1,500	1,500	983	517
Office supplies	500	500	-	500
Operating supplies	75,000	75,000	181,512	(106,512)
Pit liner construction	450,000	450,000	-	450,000
Total public works	<u>712,600</u>	<u>712,600</u>	<u>319,411</u>	<u>393,189</u>
Total expenditures	<u>719,850</u>	<u>719,850</u>	<u>322,084</u>	<u>397,766</u>
Net change in fund balance	<u>(545,267)</u>	<u>(545,267)</u>	<u>(107,678)</u>	<u>\$ (437,589)</u>
Fund balance at beginning of year			<u>2,162,894</u>	
Fund balance at end of year			<u>\$ 2,055,216</u>	

WASHINGTON COUNTY, COLORADO  
JUSTICE CENTER FUND  
BUDGETARY COMPARISON SCHEDULE  
For the Year Ended December 31, 2024

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
<b>Revenues</b>				
Charges for services				
Inmate housing and related revenues	\$ 3,255,914	\$ 3,255,914	\$ 3,469,755	\$ 213,841
Intergovernmental				
Grant revenues	425,390	425,390	256,534	(168,856)
Miscellaneous				
Insurance proceeds				-
Other revenues	10,000	10,000	575	(9,425)
Total miscellaneous	10,000	10,000	575	(9,425)
<b>Total revenues</b>	<b>3,691,304</b>	<b>3,691,304</b>	<b>3,726,864</b>	<b>35,560</b>
<b>Expenditures</b>				
General government				
Treasurer's fees	15,300	15,300	36,230	(20,930)
Public safety				
Detention and medical operations				
Salaries	874,802	874,802	742,434	132,368
Employee benefits	230,797	230,797	202,907	27,890
Unemployment insurance	15,000	15,000	-	15,000
Workman's compensation	45,000	45,000	44,955	45
Insurance	125,000	125,000	105,757	19,243
Repairs and maintenance	100,000	100,000	83,015	16,985
Copier usage	2,000	2,000	2,799	(799)
Utilities	155,000	155,000	134,156	20,844
Telephone	9,000	9,000	7,571	1,429
Postage	500	500	-	500
Uniforms	4,000	4,000	4,570	(570)
Dues and meetings	12,000	12,000	9,893	2,107
Training	3,000	3,000	410	2,590
Office supplies	6,000	6,000	4,886	1,114
Medical management	618,377	618,377	501,250	117,127
Kitchen equipment and supplies	2,500	2,500	3,665	(1,165)
Inmate meal expenses	360,500	360,500	325,009	35,491
Inmate supplies	5,000	5,000	1,881	3,119
Janitorial supplies	7,000	7,000	5,077	1,923
Laundry	5,000	5,000	5,156	(156)
Random drug testing	2,500	2,500	1,970	530
Miscellaneous	5,000	5,000	11,453	(6,453)
JBBS Grant	213,000	213,000	240,723	(27,723)
MAT meds	7,500	7,500	19,412	(11,912)
Community outreach programs	1,750	1,750	899	851
Computer upgrades	18,000	18,000	16,099	1,901
Total detention and medical operations	2,828,226	2,828,226	2,475,947	352,279
Detention transportation				
Salaries	156,544	156,544	409	156,135
Employee benefits	32,136	32,136	163	31,973
Telephone	2,000	2,000	2,256	(256)
Uniforms	2,000	2,000	-	2,000
Dues and meetings	250	250	-	250
Training	1,000	1,000	-	1,000
Supplies	3,000	3,000	500	2,500
Vehicle fuel and maintenance	31,000	31,000	11,053	19,947
Inmate transportation	2,000	2,000	-	2,000
Total detention transportation	229,930	229,930	14,381	215,549

WASHINGTON COUNTY, COLORADO  
JUSTICE CENTER FUND  
BUDGETARY COMPARISON SCHEDULE  
For the Year Ended December 31, 2024

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
(continued)				
Administration				
Salaries	\$ 345,374	\$ 345,374	\$ 267,180	\$ 78,194
Employee benefits	123,795	123,795	76,838	46,957
Telephone	1,800	1,800	1,358	442
IT independent contractor	18,000	18,000	10,773	7,227
Advertising and legal notices	5,000	5,000	4,930	70
Uniforms	750	750	1,105	(355)
Dues and meetings	1,000	1,000	-	1,000
State treatment	-	-	-	-
Training	2,000	2,000	677	1,323
Vehicle maintenance	-	-	-	-
Office supplies	500	500	-	500
Total administration	<u>498,219</u>	<u>498,219</u>	<u>362,861</u>	<u>135,358</u>
Total public safety	3,556,375	3,556,375	2,853,189	703,186
Capital outlay	400,000	400,000	253,503	146,497
Depreciaton	<u>100,000</u>	<u>100,000</u>	<u>-</u>	<u>100,000</u>
Total expenditures	<u>4,071,675</u>	<u>4,071,675</u>	<u>3,142,922</u>	<u>928,753</u>
Net change in fund balance	<u>\$ (380,371)</u>	<u>\$ (380,371)</u>	583,942	<u>\$ (964,313)</u>
Fund balance at beginning of year			<u>3,640,640</u>	
Fund balance at end of year			<u>\$ 4,224,582</u>	

WASHINGTON COUNTY, COLORADO  
HEALTH CARE FUND  
BUDGETARY COMPARISON SCHEDULE  
For the Year Ended December 31, 2024

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
<b>Revenues</b>				
Taxes				
Sales tax	\$ 1,050,000	\$ 1,050,000	\$ 1,115,512	\$ 65,512
Total taxes	1,050,000	1,050,000	1,115,512	65,512
Intergovernmental				
Grant revenues	325,000	325,000	124,253	(200,747)
Total intergovernmental	325,000	325,000	124,253	(200,747)
Charges for services				
Ambulance services	255,000	255,000	222,724	(32,276)
Rents	10,400	10,400	11,028	628
Total charges for services	265,400	265,400	233,752	(31,648)
Miscellaneous				
Administrative reimbursement	99,640	99,640	84,412	
Interest	-	-	20,233	
Donations	4,000	4,000	-	
Miscellaneous	1,500	1,500	25,788	24,288
Total Miscellaneous	105,140	105,140	130,433	(63,296)
Total revenues	1,745,540	1,745,540	1,603,950	(6,732)
<b>Expenditures</b>				
Health and welfare				
Administrative				
Scholarship recruitment	10,000	10,000	845	9,155
Total administrative	10,000	10,000	845	9,155
Ambulance				
Salaries	350,000	350,000	345,173	\$ 4,827
EMT stipend	58,500	58,500	87,532	(29,032)
Employee benefits	65,000	65,000	59,401	5,599
Workman's compensation	26,000	26,000	14,245	11,755
Insurance	7,500	7,500	13,282	(5,782)
Repairs and maintenance	11,500	11,500	18,954	(7,454)
Copier usage	700	700	164	536
Utilities	8,000	8,000	1,955	6,045
Telephone	4,000	4,000	3,401	599
Postage	100	100	21	79
Advertising and legal notices	400	400	504	(104)
Mileage and expenses	1,500	1,500	1,572	(72)
Injury prevention promotion	1,500	1,500	957	543
Dues and meetings	10,000	10,000	5,816	4,184
Fuel	16,000	16,000	10,299	5,701
Supplies	38,000	38,000	50,353	(12,353)
Ambulance (south Y-W)	31,500	31,500	35,836	(4,336)
Total ambulance	630,200	630,200	649,465	(19,265)
Clinic				
Insurance	8,200	8,200	8,977	(777)
Repairs and maintenance	2,000	2,000	1,490	510
Workman's compensation	200	200	-	200
Utilities and telephone	13,500	13,500	5,575	7,925
Total Clinic	23,900	23,900	16,042	7,858

WASHINGTON COUNTY, COLORADO  
HEALTH CARE FUND  
BUDGETARY COMPARISON SCHEDULE  
For the Year Ended December 31, 2024

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
(continued)				
Nursing home				
Salaries	\$ 76,500	\$ 76,500	\$ 77,996	\$ (1,496)
Employee benefits	15,000	15,000	8,106	6,894
Workman's compensation	55,000	55,000	49,083	
Operating supplies	3,500	3,500	9,889	(6,389)
Operating subsidy	216,000	216,000	217,001	(1,001)
Total nursing home	<u>366,000</u>	<u>366,000</u>	<u>362,075</u>	<u>3,925</u>
Total health and welfare	1,030,100	1,030,100	1,028,427	1,673
Capital outlay	723,000	723,000	603,686	119,314
Capital lease payment			140,110	
Contingency reserve	-	-		-
Total expenditures	<u>1,753,100</u>	<u>1,753,100</u>	1,772,223	(19,123)
Net change in fund balance	<u>\$ (7,560)</u>	<u>\$ (7,560)</u>	(168,273)	<u>\$ 160,713</u>
Fund balance at beginning of year			<u>2,575,945</u>	
Fund balance at end of year			<u>\$ 2,407,672</u>	

## OTHER SUPPLEMENTARY INFORMATION

Other supplementary information includes financial statements and schedules not required by the Governmental Accounting Standards Board, nor a part of the basic financial statements, but are presented for purposes of additional analysis.

Such statements and schedules include:

- Combining Statements and Budgetary Comparison Schedules – Nonmajor Governmental Funds
- Combining Statement of Fiduciary Net Position – Fiduciary Funds
- Combining Statement of Changes in Fiduciary Net Position - Fiduciary Funds

WASHINGTON COUNTY, COLORADO  
NONMAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET  
As of December 31, 2024

	Special Revenue Funds				
	Television Translator Fund	Conservation Trust Fund	Capital Expenditures Fund	Contingent Fund	Total Governmental Funds
<b>Assets:</b>					
Cash and cash investments	\$ 48,941	\$ 188,408	\$ 775,616	\$ 471,706	\$ 1,484,671
Property taxes receivable	43,908		263,446	43,908	351,262
Due from other funds		7	22,222	41,529	63,758
Other receivables					-
<b>Total Assets</b>	<b>\$ 92,849</b>	<b>\$ 188,415</b>	<b>\$ 1,061,284</b>	<b>\$ 557,143</b>	<b>\$ 1,899,691</b>
<b>Liabilities</b>					
Accounts payable	\$ -	\$ -	\$ 2,150	\$ -	\$ 2,150
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>2,150</b>	<b>-</b>	<b>2,150</b>
<b>Deferred inflows of resources</b>					
Deferred property tax revenues	43,908		263,446	43,908	351,262
<b>Total deferred inflows of resources</b>					
<b>Fund balance</b>					
Restricted for:					-
Emergencies				513,235	513,235
Culture and recreation		188,415			188,415
Committed to:					-
Capital projects			795,688		795,688
Culture and recreation	48,941				48,941
Health and welfare					-
<b>Total fund balance</b>	<b>48,941</b>	<b>188,415</b>	<b>795,688</b>	<b>513,235</b>	<b>1,546,279</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balance</b>	<b>\$ 92,849</b>	<b>\$ 188,415</b>	<b>\$ 1,061,284</b>	<b>\$ 557,143</b>	<b>\$ 1,899,691</b>

WASHINGTON COUNTY, COLORADO  
NONMAJOR GOVERNMENTAL FUNDS  
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCE  
For the Year Ended December 31, 2024

	Special Revenue Funds				Total Governmental Funds
	Television Translator Fund	Conservation Trust Fund	Capital Expenditures Fund	Contingent Fund	
Revenues					
Taxes	\$ 44,507		\$ 267,122	\$ 44,513	\$ 356,142
Intergovernmental	406	31,538	12	2	31,958
Miscellaneous	14,400	679			15,079
<b>Total revenues</b>	<b>59,313</b>	<b>32,217</b>	<b>267,134</b>	<b>44,515</b>	<b>403,179</b>
Expenditures					
Current					-
General government	1,335		8,014	1,335	10,684
Health and welfare					-
Culture and recreation	45,525	56,180			101,705
Capital outlay	12,313		446,694		459,007
<b>Total Expenditures</b>	<b>59,173</b>	<b>56,180</b>	<b>454,708</b>	<b>1,335</b>	<b>571,396</b>
Net change in fund balance	140	(23,963)	(187,574)	43,180	(168,217)
Fund balance at beginning of year	48,801	212,378	983,262	470,055	1,714,496
Fund balance at end of year	<u>\$ 48,941</u>	<u>\$ 188,415</u>	<u>\$ 795,688</u>	<u>\$ 513,235</u>	<u>\$ 1,546,279</u>

The accompanying notes and independent auditors' report  
should be read with these financial statements.

WASHINGTON COUNTY, COLORADO  
TELEVISION TRANSLATOR FUND  
BUDGETARY COMPARISON SCHEDULE  
For the Year Ended December 31, 2024

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
Revenues				
Taxes				
General property	\$ 44,655	\$ 44,655	\$ 44,442	\$ (213)
Delinquent taxes and interest			65	65
Total taxes	<u>44,655</u>	<u>44,655</u>	<u>44,507</u>	<u>(148)</u>
Intergovernmental				
Impact assistance	2	2	2	-
TV reimbursement	-	-	404	404
Total intergovernmental	<u>2</u>	<u>2</u>	<u>406</u>	<u>404</u>
Miscellaneous				
Other revenues	-	-	14,400	14,400
Total revenues	<u>44,657</u>	<u>44,657</u>	<u>59,313</u>	<u>14,656</u>
Expenditures				
General government				
Treasurer's fees	1,250	1,250	1,335	(85)
Culture and recreation				
Insurance	11,000	11,000	9,100	1,900
Repairs and maintenance	28,000	28,000	18,954	9,046
Utilities	19,000	19,000	14,471	4,529
Tower lease	2,000	2,000	3,000	(1,000)
Total culture and recreation	<u>60,000</u>	<u>60,000</u>	<u>45,525</u>	<u>14,475</u>
Capital outlay	<u>18,000</u>	<u>18,000</u>	<u>12,313</u>	<u>5,687</u>
Total expenditures	<u>79,250</u>	<u>79,250</u>	<u>59,173</u>	<u>20,077</u>
Net change in fund balance	<u>\$ (34,593)</u>	<u>\$ (34,593)</u>	140	<u>\$ (34,733)</u>
Fund balance at beginning of year			<u>48,801</u>	
Fund balance at end of year			<u>\$ 48,941</u>	

WASHINGTON COUNTY, COLORADO  
 CONSERVATION TRUST FUND  
 BUDGETARY COMPARISON SCHEDULE  
 For the Year Ended December 31, 2024

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Revenues				
Intergovernmental				
Lottery funds	32,500	32,500	31,538	(962)
Miscellaneous				
Earnings on investments	350	350	679	329
Total revenues	<u>32,850</u>	<u>32,850</u>	<u>32,217</u>	<u>(633)</u>
Expenditures				
Culture and recreation				
Improvements	75,000	75,000	56,180	18,820
Net change in fund balance	<u>\$ (42,150)</u>	<u>\$ (42,150)</u>	(23,963)	<u>\$ (18,187)</u>
Fund balance at beginning of year			<u>212,378</u>	
Fund balance at end of year			<u>\$ 188,415</u>	

WASHINGTON COUNTY, COLORADO  
 CAPITAL EXPENDITURES FUND  
 BUDGETARY COMPARISON SCHEDULE  
 For the Year Ended December 31, 2024

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Revenues				
Taxes				
General property	\$ 267,928	\$ 267,928	\$ 266,719	\$ (1,209)
Delinquent taxes and interest	867	867	403	(464)
Total taxes	<u>268,795</u>	<u>268,795</u>	<u>267,122</u>	<u>(1,673)</u>
Intergovernmental				
Impact assistance	3	3	12	9
Total revenues	<u>268,798</u>	<u>268,798</u>	<u>267,134</u>	<u>(1,664)</u>
Expenditures				
General government				
Treasurer's fees	17,126	17,126	8,014	9,112
Capital outlay	497,500	497,500	446,694	50,806
Total expenditures	<u>514,626</u>	<u>514,626</u>	<u>454,708</u>	<u>59,918</u>
Net change in fund balance	<u>\$ (245,828)</u>	<u>\$ (245,828)</u>	(187,574)	<u>\$ (58,254)</u>
Fund balance at beginning of year			<u>983,262</u>	
Fund balance at end of year			<u>\$ 795,688</u>	

WASHINGTON COUNTY, COLORADO  
CONTINGENT FUND  
BUDGETARY COMPARISON SCHEDULE  
For the Year Ended December 31, 2024

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Revenues				
Taxes				
General property	\$ 44,655	\$ 44,655	\$ 44,447	\$ (208)
Delinquent taxes and interest	2	2	66	64
Total taxes	<u>44,657</u>	<u>44,657</u>	<u>44,513</u>	<u>(144)</u>
Intergovernmental				
Impact assistance	2	2	2	-
Total revenues	<u>44,659</u>	<u>44,659</u>	<u>44,515</u>	<u>(144)</u>
Expenditures				
General government				
Treasurer's fees	1,250	1,250	1,335	(85)
Contingency reserve	45,000	45,000		45,000
Total expenditures	<u>46,250</u>	<u>46,250</u>	<u>1,335</u>	<u>44,915</u>
Net change in fund balance	<u>\$ (1,591)</u>	<u>\$ (1,591)</u>	43,180	<u>\$ (44,771)</u>
Fund balance at beginning of year			<u>470,055</u>	
Fund balance at end of year			<u>\$ 513,235</u>	

WASHINGTON COUNTY, COLORADO  
 FIDUCIARY FUNDS  
 COMBINING STATEMENT OF FIDUCIARY NET POSITION  
 As of December 31, 2024

	Custodial Funds		Total Governmental Funds
	County Sheriff	County Treasurer	
Assets:			
Cash and cash investments	\$ 19,868	\$ -	\$ 19,868
Total Assets	\$ 19,868	\$ -	\$ 19,868
Liabilities			
Due to other governments	\$ -	\$ -	\$ -
Total liabilities	-	-	-
Net position			
Restricted for:			-
Individuals and other	19,868		19,868
Total Liabilities and Net Position	\$ 19,868	\$ -	\$ 19,868

WASHINGTON COUNTY, COLORADO  
 FIDUCIARY FUNDS  
 COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
 For the Year Ended December 31, 2024

	Custodial Funds		
	County Sheriff	County Treasurer	Total
Additions			
Inmate deposits and other	\$ 261,821		\$ 261,821
Collections for other governments		8,885,743	8,885,743
Total additions	261,821	8,885,743	9,147,564
Deductions			
Commissary sales and services and other	267,142		267,142
Disbursements to other governments		8,885,743	8,885,743
Total deductions	267,142	8,885,743	9,152,885
Change in net position	(5,321)	-	(5,321)
Net position at beginning of year	25,189	-	25,189
Net position at end of year	\$ 19,868	\$ -	\$ 25,189

The accompanying notes and independent auditors' report  
 should be read with these financial statements.

<b>LOCAL HIGHWAY FINANCE REPORT</b>	STATE: COLORADO
	YEAR ENDING (mm/yy): 12/2024

This Information From The Records Of: Washington County	Prepared By: Misty Peterson mpeterson@co.washington.co.us
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**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. EXPENDITURES FOR ROAD AND STREET PURPOSES**

ITEM	AMOUNT	ITEM	AMOUNT
<b>A. Receipts from local sources:</b>		<b>A. Local highway expenditures:</b>	
1. Local highway-user taxes		1. Capital outlay (from page 2)	\$ 1,271,255.00
a. Motor Fuel (from Item I.A.5.)		2. Maintenance:	\$ 3,012,029.00
b. Motor Vehicle (from Item I.B.5.)		3. Road and street services:	
c. Total (a.+b.)		a. Traffic control operations	\$ -
2. General fund appropriations	\$ -	b. Snow and ice removal	\$ -
3. Other local imposts (from page 2)	\$ 1,182,435.00	c. Other	\$ 16,723.00
4. Miscellaneous local receipts (from page 2)	\$ 207,206.00	d. Total (a. through c.)	\$ 16,723.00
5. Transfers from toll facilities	\$ -	4. General administration & miscellaneous	\$ 454,873.00
6. Proceeds of sale of bonds and notes:		5. Highway law enforcement and safety	\$ -
a. Bonds - Original Issues	\$ -	6. Total (1 through 5)	\$ 4,754,880.00
b. Bonds - Refunding Issues	\$ -	<b>B. Debt service on local obligations:</b>	
c. Notes	\$ -	1. Bonds:	
d. Total (a. + b. + c.)	\$ -	a. Interest	\$ -
7. Total (1 through 6)	\$ 1,389,641.00	b. Redemption	\$ -
<b>B. Private Contributions</b>	\$ -	c. Total (a. + b.)	\$ -
<b>C. Receipts from State government</b> (from page 2)	\$ 3,773,741.00	2. Notes:	
<b>D. Receipts from Federal Government</b> (from page 2)	\$ 20,887.00	a. Interest	\$ -
<b>E. Total receipts (A.7 + B + C + D)</b>	\$ 5,184,269.00	b. Redemption	\$ -
		c. Total (a. + b.)	\$ -
		3. Total (1.c + 2.c)	\$ -
		<b>C. Payments to State for highways</b>	\$ -
		<b>D. Payments to toll facilities</b>	\$ -
		<b>E. Total expenditures (A.6 + B.3 + C + D)</b>	\$ 4,754,880.00

**IV. LOCAL HIGHWAY DEBT STATUS**

(Show all entries at par)

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

**V. LOCAL ROAD AND STREET FUND BALANCE (RECEIPTS AND DISBURSEMENTS ONLY)**

	A. Beginning Balance	B. Total Receipts	C. Total Disbursements	D. Ending Balance	E. Reconciliation
	\$ 6,464,113.00	\$ 5,184,269.00	\$ 4,754,880.00	\$ 6,893,502.00	\$ -

Notes and Comments:

**LOCAL HIGHWAY FINANCE REPORT**

STATE:  
**COLORADO**  
 YEAR ENDING (mm/yy):  
 12/2024

**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	\$ 557,402.00	a. Interest on investments	0.00
b. Other local imposts:		b. Traffic Fines & Penalties	\$ -
1. Sales Taxes	\$ 22,567.00	c. Parking Garage Fees	\$ -
2. Infrastructure & Impact Fees	\$ -	d. Parking Meter Fees	\$ -
3. Liens	\$ -	e. Sale of Surplus Property	\$ -
4. Licenses	\$ -	f. Charges for Services	\$ -
5. Specific Ownership &/or Other	\$ 602,466.00	g. Other Misc. Receipts	\$ 11,777.00
6. Total (1. through 5.)	\$ 625,033.00	h. Other	\$ 195,429.00
c. Total (a. + b.)	\$ 1,182,435.00	i. Total (a. through h.)	\$ 207,206.00
<i>(Carry forward to page 1)</i>		<i>(Carry forward to page 1)</i>	

ITEM	AMOUNT	ITEM	AMOUNT
<b>C. Receipts from State Government</b>		<b>D. Receipts from Federal Government</b>	
1. Highway-user taxes (from Item I.C.5.)	\$ 2,928,838.00	1. FHWA (from Item I.D.5.)	
2. State general funds		2. Other Federal agencies:	
3. Other State funds:		a. Forest Service	\$ -
a. State bond proceeds		b. FEMA	\$ 14,343.00
b. Project Match	\$ -	c. HUD	\$ -
c. Motor Vehicle Registrations	\$ -	d. Federal Transit Administration	\$ -
d. DOLA Grant	\$ -	e. U.S. Corps of Engineers	\$ -
e. Other	\$ 844,903.00	f. Other Federal	\$ 6,544.00
f. Total (a. through e.)	\$ 844,903.00	g. Total (a. through f.)	\$ 20,887.00
4. Total (1. + 2. + 3.f)	\$ 3,773,741.00	3. Total (1. + 2.g)	\$ 20,887.00
<i>(Carry forward to page 1)</i>		<i>(Carry forward to page 1)</i>	

**III. EXPENDITURES 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	\$ -	\$ -	\$ -
b. Engineering Costs	\$ -	\$ -	\$ -
c. Construction:			
(1). New Facilities	\$ -	\$ -	\$ -
(2). Capacity Improvements	\$ -	\$ 1,271,255.00	\$ 1,271,255.00
(3). System Preservation	\$ -	\$ -	\$ -
(4). System Enhancement And Operation	\$ -	\$ -	\$ -
(5). Total Construction (1)+(2)+(3)+(4)	\$ -	\$ 1,271,255.00	\$ 1,271,255.00
d. Total Capital Outlay (Lines 1.a. + 1.b. + 1.c.4)	\$ -	\$ 1,271,255.00	\$ 1,271,255.00
<i>(Carry forward to page 1)</i>			

Notes and Comments: