OFFICE OF THE DISTRICT ATTORNEY – THIRTEENTH JUDICIAL DISTRICT

AUDITED FINANCIAL STATEMENTS

December 31, 2025

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THIRTEENTH JUDICIAL DISTRICT
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LIITTJOHANN, KAUFFMAN, and PEDERSON
Certified Public Accountants

David A. Kauffman, C.P.A., P.C. Daniel M. Pederson, C.P.A.'s, P.C.

INDEPENDENT AUDITORS' REPORT

The Office of the District Attorney –
Thirteenth Judicial District

Opinions

We have audited the accompanying financial statements of the governmental activities and the major fund, and the remaining aggregate fund information of the Office of the District Attorney - Thirteenth Judicial District as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the Department'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 and the major fund information of the Office of the District Attorney - Thirteenth Judicial District as of December 31, 2025, and the respective changes in financial position thereof 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 Office of the District Attorney - Thirteenth Judicial District 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 Office of the District Attorney - Thirteenth Judicial District'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 Office of the District Attorney - Thirteenth Judicial District'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 Office of the District Attorney - Thirteenth Judicial District'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.

Other Matters

Required Supplementary Information

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, 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. Our opinion on the basic financial statements is not affected by this missing information.

Accounting principles generally accepted in the United States of America require that the budgetary comparison information as listed in the table of contents be presented to supplement the basic financial statements. Such information, 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.

Fort Morgan, Colorado
July 9, 2026

OFFICE OF THE DISTRICT ATTORNEY -
THIRTEENTH JUDICIAL DISTRICT
STATEMENT OF NET POSITION
December 31, 2025

		Governmental Activities
Assets		
Current Assets		
Cash and equivalents	$	105,492
Accounts receivable		13,962
Prepaid expenses		26,081
Total Current Assets		145,535
Capital Assets		
Equipment		447,068
Less: Accumulated depreciation		(309,351)
Total Capital Assets, net		137,717
Total Assets		283,252
Deferred Outflows of Resources		
Pension Plan		8,306
Total Deferred Outflows		8,306
Liabilities		
Accounts payable		48,365
Accrued expenses		60,166
Accrued compensated absences		43,867
Total Current Liabilities		152,398
Long-term Liabilities		
Net pension liability		161,660
Total Liabilities		314,058
Deferred Inflows of Resources		
Pension Plan		1,254
Total Deferred Inflows of Resources		1,254
Net Position		
Invested in capital assets, net of related debt		137,717
Restricted		-
Unrestricted		(161,471)
Total Net Position	$	(23,754)

The accompanying notes and independent auditors' report should be read with this statement.

OFFICE OF THE DISTRICT ATTORNEY -
THIRTEENTH JUDICIAL DISTRICT
STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2025

		Program Revenues		
	Expenses	Charges for Services	Operating Grants and Contributions	Net Governmental Activities
Functions/Programs				
Governmental Activities				
General government	$ 2,802,663	$ 2,450,046	$ 135,000	$ (217,617)
Total Governmental Activities	$ 2,802,663	$ 2,450,046	$ 135,000	(217,617)
General Revenues				
Gain on sales of capital assets				-
Miscellaneous				39,795
Change in Net Position				(177,822)
Net Position, Beginning of Year				154,068
Net Position, End of Year				$ (23,754)

The accompanying notes and independent auditors' report should be read with this financial statement.

OFFICE OF THE DISTRICT ATTORNEY -
THIRTEENTH JUDICIAL DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
As of December 31, 2025

	General Fund	Special Revenue Funds	Criminal Investigation Trust Fund	Total Governmental Funds
Assets				
Cash and equivalents	$ 96,020	$ 9,472	$ -	$ 105,492
Accounts receivable	10,408	3,554	-	13,962
Prepaid expenses	26,081	-	-	26,081
Total Assets	$ 132,509	$ 13,026	$ -	$ 145,535
Liabilities				
Accounts payable	$ 45,257	$ 3,108	$ -	$ 48,365
Accrued expenses	60,166	-	-	60,166
Total Liabilities	105,423	3,108	-	108,531
Fund Equity				
Fund balance				
Nonspendable - Prepaid expenses	26,081	-		26,081
Restricted - Special Revenue Fund		9,918		9,918
Restricted - Criminal Investigation Fund				-
Unassigned - General Fund	1,005			1,005
Total Fund Equity	27,086	9,918	-	37,004
Total Liabilities and Fund Equity	$ 132,509	$ 13,026	$ -	

Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets, retained patronage and debt issuance costs used in governmental activities are not financial resources and, therefore, are not reported in the fund.	137,717
Deferrred outflows and inflows do not effect current resources so are not recognized in the fund	7,052
Net pension liability is a reflection on estimated future liabilities therefore, it does not effect current resources so is not recognized in the fund	(161,660)
Paid time off is accrued during the period but is not due and payable in the current period and, therefore, is not reported in the fund.	(43,867)
Net Position of Governmental Activities	$ (23,754)

The accompanying notes and independent auditors' report should be read with this financial statement.

OFFICE OF THE DISTRICT ATTORNEY -
THIRTEENTH JUDICIAL DISTRICT
STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2025

	General Fund	Special Revenue Funds	Criminal Investigation Trust Fund	Total Governmental Funds
Revenue				
Intergovernmental	$ 2,355,409	$ -	$ -	$ 2,355,409
Charges for services	41,753	52,884	-	94,637
Grants	-	135,000	-	135,000
Miscellaneous	39,795	-	-	39,795
Total Revenue	2,436,957	187,884	-	2,624,841
Expenditures				
Personnel	2,146,113	153,620	-	2,299,733
General administration	221,394	13,323	-	234,717
Mandated costs (net of reimbursements)	(2,398)	-	-	(2,398)
Travel	57,595	19,166	-	76,761
Education seminars	114	3,245	-	3,359
Professional services	76,274	3,315	-	79,589
Miscellaneous	-	-	9,793	9,793
Telephone and utilities	22,131	-	-	22,131
Rents, repairs and maintenance	54,215	-	-	54,215
Capital outlay	115,896	-	-	115,896
Capital outlay - small materials	600	-	-	600
Total Expenditures	2,691,934	192,669	9,793	2,894,396
Revenues in Excess (Deficiency) of Expenditures	(254,977)	(4,785)	(9,793)	(269,555)
Changes in Fund Balance	(254,977)	(4,785)	(9,793)	(269,555)
Fund Balance - Beginning of Year	282,063	14,703	9,793	306,559
Fund Balance - End of Year	$ 27,086	$ 9,918	$ -	$ 37,004

The accompanying notes and independent auditors' report should be read with this financial statement.

OFFICE OF THE DISTRICT ATTORNEY -
THIRTEENTH JUDICIAL DISTRICT
RECONCILIATION OF THE STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE OF THE GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2025

Amounts reported for Governmental Activities in the Statement of Activities are different because:

Net change in fund balance of governmental fund			$ (269,555)
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 capital outlays exceeded depreciation expense in the period.			
	Depreciation expense	$ (33,389)	
	Capital outlays	115,896	82,507
The General Fund reports District pension contributions as expenditures. However, in the statement of activities, the cost of pension benefits earned, net of employee contributions, is reported as pension expense.			12,198
In the statement of activities, certain operating expenses such as payroll are measured by the amounts incurred 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). This amount represents the net effect of accrued compensation payable on the statement of activities.			(2,972)
Change in net position of governmental activities			$ (177,822)

The accompanying notes and independent auditors' report should be read with this financial statement.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Office of the District Attorney - Thirteenth Judicial District (the District) have been prepared in accordance with generally accepted accounting principles in the United States of America (GAAP) applicable to state and local governments. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principals. The District complies with various requirements of the State of Colorado and the requirements of contracts and grants of agencies from which it receives funds.

The summary of the District's significant accounting policies is presented to assist the reader in interpreting the financial statements and other data in this report. The policies are considered essential and should be read in conjunction with the accompanying financial statements.

The accounting systems and classifications of accounts included in this report conform to standards of the Governmental Accounting Standards Board, published in *Governmental Accounting and Financial Reporting Standards.* Accounting treatment and financial statements also incorporate current recommendations of the State and Local Governmental Accounting Committee of the American Institute of Certified Public Accountants, included in the industry audit guide *Audits of* State *and Local Governmental Units.*

A. Reporting Entity

The financial reporting entity consists of the District and organizations for which the District is financially accountable and organizations that raise and hold economic resources for the direct benefit of the District. All funds, organizations, institutions, agencies, departments and offices that are not legally separate are part of the District. Legally separate organizations for which the District is financially accountable are considered part of the reporting entity. Financial accountability exists if the District appoints a voting majority of the organization's governing board and is able to impose its will on the organization, or if the organization provides benefits to, or imposes financial burdens on, the District.

Based upon the application of this criteria, no additional organizations are includable within the District's reporting entity.

B. Nature of Operations

The District provides legal services for the Thirteenth Judicial District comprised of the Colorado counties of Morgan, Logan, Yuma, Kit Carson, Washington, Phillips, and Sedgwick.

C. Fund Accounting

The accounts of the Office of the District Attorney are organized on the basis of funds and account groups, each of which is considered a separate entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

D. District-Wide and Fund Financial Statements

The Statement of Net Position and the Statement of Activities are district-wide financial statements. They report information on all of the District's non-fiduciary activities with most of the interfund activities removed. *Governmental activities* include programs supported primarily by taxes, State foundation funds, grants, and other intergovernmental revenues. Business-type activities are financed to a significant extent by fees and charges

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. District-Wide and Fund Financial Statements (Continued)

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. 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 and 2) grants and contributions that are restricted to meeting operational or capital requirements of a particular function. Other items not properly included among program revenues are reported instead as general revenues.

Interfund activities between governmental funds appear as due to/due from on the Governmental Fund Balance Sheet and as other resources and other uses on the Governmental Fund Statement of Revenues, Expenditures and Changes in Fund Balance. All interfund transactions between governmental funds are eliminated on the district-wide statements.

The fund financial statements provide reports on the financial condition and results of operations. The District considers some governmental funds major and reports their financial condition and results of operations in a separate column.

E. Measurement Focus Basis of Accounting and Financial Statement Presentation

The district-wide financial statements use the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements use the current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current assets, current liabilities and fund balances are included on the balance sheet. Operating statements of these funds present net increases and decreases in fund balance (i.e., revenues and other financing sources and expenditures and other financing uses). The expenditures related to certain compensated absences and claims and judgments are recognized when the obligations are expected to be liquidated with expendable available financial resources.

Revenues resulting from exchange transactions, in which each party gives and receives essentially equal value, are recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenues are recorded in the fiscal year in which the resources are measurable and become available. Available means soon enough thereafter to be used to pay liabilities of the current fiscal year. For the District, available means expected to be received within sixty days of fiscal year-end except for federal and state grants for which a ninety-day period is used.

Non-exchange transactions, in which the District receives value without directly giving equal value in return, include grants, entitlements, and donations. Revenues from grants, entitlements and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied.

Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the fiscal year when use is first permitted, matching requirements, in which the District must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the District on a reimbursement basis.

On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Measurement Focus Basis of Accounting and Financial Statement Presentation (Continued)

Deferred revenues arise when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred revenues also arise when resources are received by the District before it has a legal claim to them, as when grant money is received prior to meeting eligibility requirements. In subsequent periods, when both revenue recognition criteria are met, or when the District has a legal claim to the resources, the liability for deferred revenue is removed and revenue is recognized. Grant revenues earned but not available are recorded as deferred revenues in the fund financial statements.

GOVERNMENTAL FUND TYPES

General Fund - This fund accounts for the financial resources of the Office of the District Attorney - Thirteenth Judicial District, which are not accounted for in any other fund. Principal sources of revenue are from counties located within boundaries of the District and state support. Primary expenditures are for personnel and general administration expenses. The General Fund is the only major fund of the District.

Special Revenue Funds - are used to account for revenues derived from specific taxes or other earmarked revenue sources that are legally restricted to expenditure for specified purposes. When a special revenue fund is not an operating fund, transfers are made from the special revenue operating funds authorized to make the expenditures. The funds included in this fund category are:

DA Counselor Grant Fund
The DA Counselor Grant is funded through the five member VAL.E. (Victims Assistance and Law Enforcement) administrative board to provide counselor and administrative support for qualified victims within the Thirteenth Judicial District. Salaries and administrative expenses of the counselor are paid through this fund. The counselor prepares Victim Impact Statements, creates, develops, and implements new programs and provides counseling for victims and witnesses within the District.

Victims Compensation Administrative Fund
The Victims Compensation Administrative Fund is an administrative fund only. The Victims Compensation Board is made up of three members who determine the qualifications of victims that may or may not receive assistance funds. Ten percent (10%) of all Victims Compensation funds paid to the District Court Administrator are allocated to the Victims Compensation Administrative Fund.

V.A.L.E. Administration Fund
The V.A.L.E. (Victims Assistance and Law Enforcement) Administration Fund was established to provide an accounting for V.A.L.E. funds received from the District Court Administrator. The Office of the District Attorney - Thirteenth Judicial District is to provide secretarial and other administrative functions to the V.A.L.E. Board. Ten percent (10%) of all V.A. L. E. funds paid to the District Court Administrator are allocated to the Administrative Fund.

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

F. Budgets and Budgetary Accounting

Although the Office of the District Attorney - Thirteenth Judicial District is not required to adopt a formal budget, a budget has been prepared for managerial purposes.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

G. Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration. Encumbrances outstanding at year-end are reported as reservations of fund balances since they do not constitute expenditures or liabilities. Encumbrance accounting is not used.

H. Cash and Cash Equivalents

The District considers all investments with a maturity of three months or less when purchased to be cash equivalents. The District also considers certificates of deposit to be cash equivalents. See Note 2 for additional cash disclosures.

I. Receivables and Payables

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the year are referred to as "due to/from other funds" (i.e. the current portion of interfund loans.) All trade accounts and grants receivable are shown net of an allowance for uncollectible accounts. Based upon a review of existing accounts receivable and prior collection experience, the District has determined all receivables to be collectible and no allowance has been established for 2025.

J. Prepaid Expenses

Certain payments to vendors reflect costs applicable for future accounting periods and recorded as prepaid expenses.

K. Capital Assets

Capital assets, which include property, plant, and equipment, are reported in the applicable governmental activities columns in the Government-Wide financial statements. The District defines capital assets as assets with an initial cost of more than $5,000 and an estimated useful life in excess of two years. Capital assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated assets are recorded at estimated fair market value as of the date of the donation.

The costs of normal maintenance and repairs that do not add to the value or capacity of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest accrued during construction is not capitalized in governmental funds. Depreciation on exhaustible assets is recorded as an allocated expense in the Statement of Activities with accumulated depreciation reflected in the Statements of Net Position. All reported capital assets are depreciated. 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:

Description	Estimated Useful Lives
Equipment and Vehicles	5 years

L. Accrued Compensated Absences

Accrued compensated absences are recognized as current salary costs when paid in governmental funds. A liability has been reported in the government wide financial statements for the accrued compensated absences.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

L. Accrued Compensated Absences (Continued)

The District's current policy allows an employee to carryover unused vacation hours, up to a maximum of 80, to the subsequent year. If an employee voluntarily leaves employment, the employee will receive payment for only their accrued vacation for the current year based on their anniversary date. Unused compensatory time off will be paid to all support staff when they leave employment. Attorneys are not eligible for compensatory time off payments.

As of December 31, 2025, the District's employees had accrued vacation pay and compensatory time off which totaled $43,867. Sick leave benefits are not paid upon termination and therefore no provision has been made in the financial statements for such benefits.

M. Long-Term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statements of Net Position.

In the fund financial statements, governmental fund types recognize the face of debt issued as other financing sources.

N. Net Position and Fund Balance

Net position on the District-wide financial statements is comprised of the various net earnings from operating income, non-operating revenues and expenses. Net position is classified in the following three components:

> *Net Investment in Capital Assets* - 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 net investment in capital assets. Rather, that portion of 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 provisions or enabling legislation.
>
> *Unrestricted net position* - This component of net position consists of the net amount of assets, deferred outflows of resources, liabilities, and deferred inflows of resources that do not meet the definition of restricted or “net investment in capital assets.”

When an expense is incurred for purposes for which there are both restricted and unrestricted net position available it is the District's policy to apply those expenses to restricted net position to the extent such are available and then to unrestricted net position.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

N. Net Position and Fund Balance (Continued)

Governmental Fund Financial Statements

As of December 31, 2025, fund equity balances of the governmental funds are classified as follows:

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.

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.

Unassigned - all other spendable amounts

O. 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.

P. 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, represent 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 District has two items that qualify for reporting in this category: changes in the net pension liability not included in pension expense reported in the government-wide statement of net position and changes in other post-employment benefit not included in benefits expense.

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 District has two items that qualify for reporting in this category: changes in the net pension liability not included in pension expense reported in the government-wide statement of net position and changes in other post-employment benefit not included in benefits expense.

Q 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 health and that are either unusual in nature or infrequent in occurrence. Neither type of transaction occurred during the year.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

R Pensions

Office of the District Attorney – Thirteenth Judicial District participates in the *State Division Trust Fund (SDTF), a cost-sharing multiple-employer defined benefit pension fund administered by* the Public Employees' Retirement Association of Colorado ("PERA"). The net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, pension expense, information about the fiduciary net position and additions to/deductions from the fiduciary net position of the SDTF have been determined using the economic resources measurement focus and the accrual basis of accounting. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

NOTE 2. DEPOSITS AND INVESTMENTS

Deposits

Custodial Credit Risk - Deposits Custodial credit risk is the risk that, in the event of a bank failure, the District'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 or held in trust for all the uninsured public deposits as a group. The market value of the collateral must be at least equal to 102% of the aggregate uninsured deposits.

At December 31, 2025, the carrying amount of the District's deposits of the Governmental activities totaled $105,492. FDIC insurance covered all $105,492 of the deposits.

The District has not adopted any formal policies regarding deposits and investments.

NOTE 3. ACCOUNTS RECEIVABLE

Accounts receivable as of year-end for the District's general fund are from various governmental entities and total $13,962. The District expects to be able to collect all accounts receivable listed as of December 31, 2025. Therefore, no allowance for doubtful accounts has been recorded.

NOTE 4. INTERFUND RECEIVABLES AND PAYABLES

Eliminations

Interfund receivables, payables, and transfers are reported in the governmental fund financial statements. In the entity-wide statements, interfund receivables, payables, and transfers are eliminated within the governmental activities column.

NOTE 5. CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2025 was as follows:

	Balance, December 31, 2024	Additions	Deletions and Adjustments	Balance, December 31, 2025
Governmental Activities				
Depreciable Assets:				
Equipment	$ 331,172	$ 115,896	$ -	$ 447,068
Less Accumulated Depreciation	(275,962)	(33,389)	-	(309,351)
Total Assets – Governmental Activities	$ 55,210	$ 82,507	$ -	$ 137,717

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

General Government	$ 33,389

NOTE 6. LONG-TERM DEBT

Revolving Line of Credit

The District has a $30,000 revolving line of credit with a bank. The line of credit is due on demand, carries interest at a variable rate (the bank's index rate), and is collateralized by deposit accounts, accounts receivable, and equipment. No amounts were borrowed during 2025 and there is no amount outstanding at December 31, 2025.

Changes in Long-Term Debt

The changes in governmental activities long-term debt for the year ended December 31, 2025 are as follows:

	December 31, 2024	Additions	Reductions	December 31, 2025	Due in one year
Compensated Absences	40,895	2,972	-	43,867	43,867
Total	$ 40,895	$ 2,972	$ -	$ 43,867	$ 43,867

No interest was paid for the year ended December 31, 2025.

NOTE 7. DEFINED BENEFIT PENSION PLAN

Summary of Significant Accounting Policies

Pensions. Office of the District Attorney - Thirteenth Judicial District participates in the Local Government Division Trust Fund (LGDTF), a cost-sharing multiple-employer defined benefit pension plan administered by the Public Employees' Retirement Association of Colorado ("PERA"). The net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, pension expense, information about the fiduciary net position and additions to/deductions from the fiduciary net position of the LGDTF have been determined using the economic resources measurement focus and the accrual basis of accounting. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

General Information about the Pension Plan

*Plan description. Eligible e*mployees of the Office of the District Attorney - Thirteenth Judicial Districtare provided with pensions through the Local Government Division Trust Fund (LGDTF)—a cost-sharing multiple-employer defined benefit pension plan administered by PERA. Plan benefits are specified in Title 24, Article 51 of the Colorado Revised Statutes (C.R.S.), administrative rules set forth at 8 C.C.R. 1502-1, and applicable provisions of the federal Internal Revenue Code. Colorado State law provisions may be amended from time to time by the Colorado General Assembly. PERA issues a publicly available comprehensive annual financial report that can be obtained at www.copera.org/investments/pera-financial-reports.

Benefits provided as of December 31, 2024. PERA provides retirement, disability, and survivor benefits. Retirement benefits are determined by the amount of service credit earned and/or purchased, highest average salary, the benefit structure(s) under which the member retires, the benefit option selected at retirement, and age at retirement. Retirement eligibility is specified in tables set forth at C.R.S. § 24-51-602, 604, 1713, and 1714.

The lifetime retirement benefit for all eligible retiring employees under the PERA Benefit Structure is the greater of the:

- Highest average salary multiplied by 2.5 percent and then multiplied by years of service credit

- The value of the retiring employee's member contribution account plus a 100 percent match on eligible amounts as of the retirement date. This amount is then annuitized into a monthly benefit based on life expectancy and other actuarial factors.

In all cases the service retirement benefit is limited to 100 percent of highest average salary and also cannot exceed the maximum benefit allowed by federal Internal Revenue Code.

Members may elect to withdraw their member contribution accounts upon termination of employment with all PERA employers; waiving rights to any lifetime retirement benefits earned. If eligible, the member may receive a match of either 50 percent or 100 percent on eligible amounts depending on when contributions were remitted to PERA, the date employment was terminated, whether 5 years of service credit has been obtained and the benefit structure under which contributions were made.

NOTE 7. DEFINED BENEFIT PENSION PLAN (continued)

Upon meeting certain criteria, benefit recipients who elect to receive a lifetime retirement benefit generally receive post-retirement cost-of-living adjustments, referred to as annual increases in the C.R.S. Subject to the automatic adjustment provision (AAP) under C.R.S. § 24-51-413, eligible benefit recipients under the PERA benefit structure who began membership before January 1, 2007, and all eligible benefit recipients of the DPS benefit structure will receive the maximum annual increase (AI) or AI cap of 1.00% unless adjusted by the AAP. Eligible benefit recipients under the PERA benefit structure who began membership on or after January 1, 2007, will receive the lesser of an annual increase of the 1.00% AI cap or the average increase of the Consumer Price Index for Urban Wage Earners and Clerical Workers for the prior calendar year, not to exceed a determined increase that would exhaust 10% of PERA's Annual Increase Reserve (AIR) for the LGDTF. The AAP may raise or lower the aforementioned AI cap by up to 0.25% based on the parameters specified in C.R.S. § 24-51-413.

Disability benefits are available for eligible employees once they reach five years of earned service credit and are determined to meet the definition of disability. For Safety Officers whose disability is caused by an on- the-job injury, the five-year service requirement is waived and they are immediately eligible to apply for disability benefits. The disability benefit amount is based on the retirement benefit formula shown above considering a minimum 20 years of service credit, if deemed disabled.

Survivor benefits are determined by several factors, which include the amount of earned service credit, highest average salary of the deceased, the benefit structure(s) under which service credit was obtained, and the qualified survivor(s) who will receive the benefits.

Contributions provisions as of December 31, 2025: Eligible employees and Office of the District Attorney - Thirteenth Judicial District are required to contribute to the LGDTF at a rate set by Colorado statute. The contribution requirements are established under C.R.S. § 24-51-401, *et seq*. and § 24-51-413. Employee contribution rates for the period January 1, 2025 through December 31, 2025 are summarized in the table below:

	January 1, 2024 Through December 31, 2024	January 1, 2025 Through December 31, 2025
Employee contribution (all employees other than State Troopers)	9.00%	9.00%
State Troopers	13.00%	13.00%

Contribution rates for the LGDTF are expressed as a percentage of salary as defined in C.R.S. § 24-51-101(42).

NOTE 7. DEFINED BENEFIT PENSION PLAN (continued)

The employer contribution requirements for all employees other than Safety Officers are summarized in the table below:

	January 1, 2024 Through December 31, 2024	January 1, 2025 Through December 31, 2025
Employer contribution rate	11.00%	11.00%
Amount of employer contribution apportioned to the Health Care Trust Fund as specified in C.R.S. § 24-51-208(1)(f)	(1.02)%	(1.02)%
Amount apportioned to the LGDTF	9.98%	9.98%
Amortization Equalization Disbursement (AED) as specified in C.R.S. § 24-51-411	2.20%	2.20%
Supplemental Amortization Equalization Disbursement (SAED) as specified in C.R.S. § 24-51-411	1.50%	1.50%
Defined Contribution Supplement as specified in C.R.S. § 24-51-415	0.08%	0.11%
Total employer contribution rate to the LGDTF	**13.76%**	**13.79%**

Contribution Rates for the LGDTF are expressed as a percentage of salary as defined in C.R.S. § 24-51-101(42).

The employer contribution requirements for Safety Officers are summarized in the table below:

	January 1, 2024 Through December 31, 2024	January 1, 2025 Through December 31, 2025
Employer contribution rate	14.10%	14.10%
Amount of employer contribution apportioned to the Health Care Trust Fund as specified in C.R.S. § 24-51-208(1)(f)	(1.02%)	(1.02%)
Amount apportioned to the LGDTF	13.08%	13.08%
Amortization Equalization Disbursement (AED) as specified in C.R.S. § 24-51-411	2.20%	2.20%
Supplemental Amortization Equalization Disbursement (SAED) as specified in C.R.S. § 24-51-411	1.50%	1.50%
Defined Contribution Supplement as specified in C.R.S. § 24-51-415	0.08%	0.11%
Total employer contribution rate to the LGDTF	**16.86%**	**16.89%**

NOTE 7. DEFINED BENEFIT PENSION PLAN (continued)

Employer contributions are recognized by the LGDTF in the period in which the compensation becomes payable to the member and the Office of the District Attorney - Thirteenth Judicial District is statutorily committed to pay the contributions to the LGDTF. Employer contributions recognized by the LGDTF from the Office of the District Attorney - Thirteenth Judicial District were $29,839 for the year ended December 31, 2025.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

The net pension liability for the LFDTF was measured as of December 31, 2024 and the total pension liability (TPL) used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023. Standard update procedures were used to roll-forward the TPL to December 31, 2024. The Office of the District Attorney - Thirteenth Judicial District proportion of the net pension asset was based on Office of the District Attorney - Thirteenth Judicial District contributions to the LGDTF for the calendar year 2024 relative to the total contributions of participating employers.

At December 31, 2025, the Office of the District Attorney - Thirteenth Judicial District reported a liability of $161,660 for its proportionate share of the net pension liability.

At December 31, 2024, the Office of the District Attorney - Thirteenth Judicial District proportion was 0.0017% percent, which was an decrease of 0.0001% from its proportion measured as of December 31, 2023.

For the year ended December 31, 2025, the Office of the District Attorney - Thirteenth Judicial District recognized pension expense of $17,641. At December 31, 2025 the Office of the District Attorney - Thirteenth Judicial District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual Experience	$	$ 1,254
Net difference between projected and actual Earnings on pension plan investments	8,306	
Contributions subsequent to the measurement Date	29,839	
Totals	$ 38,145	$ 1,254

$29,839 reported as deferred outflows of resources related to pensions, resulting from contributions subsequent to the measurement date, will be recognized as a reduction of the net pension liability in the year ended December 31, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending December 31	Amount
2026	$ 1,411
2027	1,411
2028	1,410
2029	1,410
2030	1,410
	$ 7,052

NOTE 7. DEFINED BENEFIT PENSION PLAN (continued)

Actuarial assumptions. The total pension liability in the December 31, 2023 actuarial valuation was determined using the following actuarial assumptions and other inputs:

Actuarial cost method	Entry age
Price inflation	2.30 percent
Real wage growth	0.70 percent
Wage inflation	3.00 percent
Salary increases, including wage inflation:	
Members other than Safety Officers	3.20 – 11.30 percent
Safety Officers	3.20 – 12.40 percent
Long-term investment Rate of Return, net of pension plan investment expenses, including price inflation	7.25 percent
Discount rate	7.25 percent
Post-retirement benefit increases:	
PERA Benefit Structure hired prior to 1/1/07; (automatic)	1.00 percent compounded annually
PERA Benefit Structure hired after 12/31/06 (ad hoc, substantively automatic)	Financed by the Annual Increase Reserve

[1] Post-retirement benefit increases are provided by the AIR, accounted separately within each Division Trust Fund, and subject to moneys being available; therefore, liabilities related to increases for members of these benefit tiers can never exceed available assets.

All mortality assumptions are developed on a benefit-weighted basis and apply generational mortality. Note that in all categories, displayed as follows, the mortality tables are generationally projected using scale MP-2019.

Pre-Retirement	**Mortality Table**	**Adjustments, as Applicable**
Members other than Safety Officers	PubG-2010 Employee	N/A
Safety Officers	PubS-2010 Employee	N/A
Post-Retirement (Retiree), Non-Disabled	**Mortality Table**	**Adjustments, as Applicable**
Members other than Safety Officers	PubG-2010 Healthy Retiree	**Males**: 94% of the rates prior to age 80/ 90% of the rates age 80 and older **Females**: 87% of the rates prior to age 80/ 107% of the rates age 80 and older
Safety Officers	PubS-2010 Healthy Retiree	N/A
Post-Retirement (Beneficiary), Non-Disabled	**Mortality Table**	**Adjustments, as Applicable**
All Beneficiaries	Pub-2010 Contingent Survivor	**Males**: 97% of the rates for all ages **Females**: 105% of the rates for all ages

NOTE 7. DEFINED BENEFIT PENSION PLAN (continued)

Disabled	**Mortality Table**	**Adjustments, as Applicable**
Members other than Safety Officers	PubNS-2010 Disabled Retiree	99% of the rates for all ages
Safety Officers	PubS-2010 Disabled Retiree	N/A

The actuarial assumptions used in the December 31, 2023, valuations were based on the 2020 experience analysis, dated October 28, 2020, for the period January 1, 2016, through December 31, 2019. Revised economic and demographic assumptions were adopted by the PERA Board on November 20, 2020.

Based on the 2024 experience analysis, dated January 3, 2025, for the period January 1, 2020, to December 31, 2023, revised actuarial assumptions were adopted by PERA's Board on January 17, 2025, and were effective as of December 31, 2024. The following assumptions were reflected in the roll forward calculation of the total pension liability from December 31, 2023, to December 31, 2024.

Salary increases, including wage inflation:	
Members other than Safety Officers	3.40%-13.00%
Safety Officers	3.20%-16.30%

Salary scale assumptions were altered to better reflect actual experience.

Rates of termination/withdrawal, retirement, and disability were revised to more closely reflect actual experience.

The estimated administrative expense as a percentage of covered payroll was increased from 0.40% to 0.45%.

The adjustments for credibility applied to the Pub-2010 mortality tables for active and retired lives, including beneficiaries, were updated based on the experience. All mortality assumptions are developed on a benefit-weighted basis. Note that in all categories, displayed as follows, the mortality tables are generationally projected using the 2024 adjusted MP-2021 projection scale.

Pre-Retirement	**Mortality Table**	**Adjustments, as Applicable**
Members other than Safety Officers	PubG-2010 Employee	N/A
Safety Officers	PubS-2010 Employee	N/A

Post-Retirement (Retiree), Non-Disabled	**Mortality Table**	**Adjustments, as Applicable**
Members other than Safety Officers	PubG-2010 Healthy Retiree	**Males**: 90% of the rates for all ages **Females**: 85% of the rates prior to age 85/ 105% of the rates age 85 and older
Safety Officers	PubS-2010 Healthy Retiree	N/A

NOTE 7. DEFINED BENEFIT PENSION PLAN (continued)

Post-Retirement (Beneficiary), Non-Disabled	**Mortality Table**	**Adjustments, as Applicable**
All Beneficiaries	Pub-2010 Contingent Survivor	**Males**: 92% of the rates for all ages **Females**: 100% of the rates for all ages

Disabled	**Mortality Table**	**Adjustments, as Applicable**
Members other than Safety Officers	PubNS-2010 Disabled Retiree	95% of the rates for all ages
Safety Officers	PubS-2010 Disabled Retiree	N/A

The long-term expected return on plan assets is monitored on an ongoing basis and reviewed as part of periodic experience studies prepared every four years, and asset/liability studies, performed every three to five years for PERA. The most recent analyses were outlined in the 2024 Experience Study report dated January 3, 2025.

Several factors are considered in evaluating the long-term rate of return assumption, including long-term historical data, estimates inherent in current market data, and a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected return, net of investment expense and inflation) were developed for each major asset class. These ranges were combined to produce the long- term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentages and then adding expected inflation.

The PERA Board first adopted the 7.25% long-term expected rate of return as of November 18, 2016. Following an asset/liability study, the Board reaffirmed the assumed rate of return at the Board's November 15, 2019, meeting, and again at the Board’s September 20, 2024, meeting. As of the most recent reaffirmation of the long-term rate of return, the target asset allocation, and best estimates of geometric real rates of return for each major asset class are summarized in the table as follows:

Asset Class	**Target Allocation**	**30 Year Expected Geometric Real Rate of Return**
Global Equity	51.00%	5.00%
Fixed Income	23.00%	6.60%
Private Equity	10.00%	7.60%
Real Estate	10.00%	4.10%
Alternatives	6.00%	5.20%
Total	**100.00%**	

Note: In setting the long-term expected rate of return, projections employed to model future returns provide a range of expected long-term returns that, including expected inflation, ultimately support a long-term expected nominal rate of return assumption of 7.25%.

Discount rate. The discount rate used to measure the TPL was 7.25%. The projection of cash flows used to determine the discount rate applied the actuarial cost method and assumptions shown above. In addition, the following methods and assumptions were used in the projection of cash flows:

NOTE 7. DEFINED BENEFIT PENSION PLAN (continued)

- Total covered payroll for the initial projection year consists of the covered payroll of the active membership present on the valuation date and the covered payroll of future plan members assumed to be hired during the year. In subsequent projection years, total covered payroll was assumed to increase annually at a rate of 3.00%.

- Employee contributions were assumed to be made at the member contribution rates in effect for each year, including the required adjustments resulting from the 2018 and 2020 AAP assessments. Employee contributions for future plan members were used to reduce the estimated amount of total service costs for future plan members.

- Employer contributions were assumed to be made at rates equal to the fixed statutory rates specified in law for each year, including the required adjustments resulting from the 2018 and 2020 AAP assessments. Employer contributions also include current and estimated future AED and SAED, until the actuarial value funding ratio reaches 103%, at which point the AED and SAED will each drop 0.50% every year until they are zero. Additionally, estimated employer contributions reflect reductions for the funding of the AIR and retiree health care benefits. For future plan members, employer contributions were further reduced by the estimated amount of total service costs for future plan members not financed by their member contributions.

- Employer contributions and the amount of total service costs for future plan members were based upon a process to estimate future actuarially determined contributions assuming an analogous future plan member growth rate.

- The AIR balance was excluded from the initial FNP, as, per statute, AIR amounts cannot be used to pay benefits until transferred to either the retirement benefits reserve or the survivor benefits reserve, as appropriate. AIR transfers to the FNP and the subsequent AIR benefit payments were estimated and included in the projections.

- Benefit payments and contributions were assumed to be made at the middle of the year.

- As of the December 31, 2024, measurement date, the FNP and related disclosure components for the Local Government Division reflect additional payments related to the disaffiliation of Tri-County Health Department as a PERA-affiliated employer, effective December 31, 2022. The additional disaffiliation payment allocations to the Local Government Division Trust Fund and HCTF were $0.486 million and $0.020 million, respectively.

Based on the above assumptions and methods, the LGDTF's FNP was projected to be available to make all projected future benefit payments of current members. Therefore, the long-term expected rate of return of 7.25% on pension plan investments was applied to all periods of projected benefit payments to determine the TPL. The discount rate determination does not use the municipal bond index rate, and therefore, the discount rate is 7.25%. There was no change in the discount rate from the prior measurement date.

Sensitivity of the Office of the District Attorney - Thirteenth Judicial District proportionate share of the net pension liability to changes in the discount rate. The following presents the proportionate share of the net pension liability calculated using the discount rate of 7.25 percent, as well as what the proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.25 percent) or 1-percentage-point higher (8.25 percent) than the current rate:

NOTE 7. DEFINED BENEFIT PENSION PLAN (continued)

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Proportionate share of the net pension liability	$ 215,400	$ 161,660	$ 116,391

Pension plan fiduciary net position. Detailed information about the LGDTF's fiduciary net position is available in PERA's comprehensive annual financial report which can be obtained at www.copera.org/investments/pera-financial-reports .

NOTE 8. DEFINED CONTRIBUTION PENSION PLANS

Voluntary Investment Program

Plan Description - Employees of the Office of the District Attorney - Thirteenth Judicial District that are also members of the LGDTF may voluntarily contribute to the Voluntary Investment Program, an Internal Revenue Code Section 401(k) defined contribution plan administered by PERA. Title 24, Article 51, Part 14 of the C.R.S., as amended, assigns the authority to establish the Plan provisions to the PERA Board of Trustees. PERA issues a publicly available comprehensive annual financial report for the Program. That report can be obtained at www.copera.org/investments/pera-financial-reports .

Funding Policy - The Voluntary Investment Program is funded by voluntary member contributions up to the maximum limits set by the Internal Revenue Service, as established under Title 24, Article 51, Section 1402 of the C.R.S., as amended. Employees are immediately vested in their own contributions, employer contributions and investment earnings.

Defined Contribution Retirement Plan (DC Plan)

Plan Description – Employees of the LGDTF that were hired on or after January 1, 2019 which were eligible to participate in the LGDTF, a cost-sharing multiple-employer defined benefit pension plan, have the option to participate in the LGDTF or the Defined Contribution Retirement Plan (PERA DC Plan).

The PERA DC Plan is an Internal Revenue Code Section 401(a) governmental profit-sharing defined contribution plan. Title 24, Article 51, Part 15 of the C.R.S., as amended, assigns the authority to establish Plan provisions to the PERA Board of Trustees. The DC Plan is also included in PERA's CAFR as referred to above.

Funding Policy – All participating employees in the PERA DC Plan and the Office of the District Attorney - Thirteenth Judicial District are required to contribute a percentage of the participating employees' PERA-includable salary to the PERA DC Plan. The employee and employer contribution rates for the period January 1, 2025 through December 31, 2025 are summarized in the tables below:

	January 1, 2024 Through December 31, 2024	January 1, 2025 Through December 31, 2025
Employee Contribution Rates:		
All employees other than State Troopers	9.00%	9.00%
State Troopers	13.00%	13.00%
Employer Contribution Rates:		
On behalf of all employees other than State Troopers	10.00%	10.00%
Safety Officers	12.85%	12.85%

**Contribution rates are expressed as a percentage of salary as defined in C.R.S. § 24-51-101(42).

NOTE 8. DEFINED CONTRIBUTION PENSION PLANS (continued)

Additionally, the employers are required to contribute AED, SAED, and other statutory amounts for employees other than State Troopers to the LGDTF, as follows:

	January 1, 2024 Through December 31, 2024	January 1, 2025 Through December 31, 2025
Amortization Equalization Disbursement (AED) as specified in C.R.S. § 24-51-411	2.20%	2.20%
Supplemental Amortization Equalization Disbursement (SAED) as specified in C.R.S. § 24-51-411	1.50%	1.50%
Automatic Adjustment Provision (AAP) as specified in C.R.S. § 24-51-413	1.00%	1.00%
Defined Contribution Supplement as specified in C.R.S. § 24-51-415	0.08%	0.11%
Total employer contribution rate to the LGDTF	**4.78%**	**4.81%**

**Contribution rates are expressed as a percentage of salary as defined in C.R.S. § 24-51-101(42).

Contribution requirements are established under Title 24, Article 51, Section 1505 of the C.R.S., as amended. Participating employees of the PERA DC Plan are immediately vested in their own contributions and investment earnings and are immediately 50 percent vested in the amount of employer contributions made on their behalf. For each full year of participation, vesting of employer contributions increases by 10 percent. Forfeitures are used to pay expenses of the PERA DC Plan in accordance with PERA Rule 16.80 as adopted by the PERA Board of Trustees in accordance with Title 24, Article 51, Section 204 of the C.R.S. As a result, forfeitures do not reduce pension expense. The Office of the District Attorney - Thirteenth Judicial District did not have any employees participating in the PERA DC Plan for 2024.

NOTE 9. TAX SPENDING AND DEBT LIMITATIONS

Colorado voters passed an amendment to the State Constitution, Article X, Section 20, (TABOR) which has several limitations including revenue raising, spending abilities, and other specific requirements of state and local governments. The amendment is complex and subject to judicial interpretation. The Office of the District Attorney - Thirteenth Judicial District does not believe it is subject to the provisions of the TABOR Amendment. However, the District has made certain interpretations of the amendment's language in order to determine its compliance.

NOTE 10. CONTINGENCIES

<u>Grants</u>
The District receives financial assistance from federal and state governmental agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements, and is subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of the District, any such disallowed claims will not have a material effect on any of the financial statements of the individual fund types included herein or on the overall financial position of the District at December 31, 2025. Grant award funds are generally contingent upon the availability of such funds at the grantor level.

NOTE 11. INSURANCE AND RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and, injuries to employees. The District carries insurance coverage for all foreseeable risks of loss, including worker's compensation, property and liability, bond, and employee medical and dental coverage.

The District carries worker's compensation coverage through Pinnacol Assurance; a mutual insurance company that provides worker's compensation insurance to employers operating within the State of Colorado not otherwise insured through private carriers or self-insurance. Premiums are based on prior claims, as adjusted through various worker classifications. Risk of loss is transferred to Pinnacol Assurance.

The District carries liability and bond coverage through commercial insurance carriers. Risk of loss transfers to those carriers.

The District's property coverage is a combination of commercial carrier coverage and risk pool. The District's equipment is covered under a commercial carrier with risk of loss transferred to the carrier. The District's vehicle coverage is through Colorado Counties Casualty and Property Pool (CAPP). The District pays an annual contribution to CAPP for its property and casualty insurance coverage. The intergovernmental agreement of formation of CAPP provides that the pool will be financially self-sustaining through member contributions and additional assessments. If necessary 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 District also provides employee medical and dental insurance through a commercial carrier. The District's employees pay deductibles and any out-of-pocket expenses with no District liability other than for premiums.

NOTE 12. OPERATING LEASES

The District has entered into several leases for office space, storage space, and equipment. Terms of the leases are month-to-month. Rent expense for the year ended December 31, 2025 was $39,540.

NOTE 13. SUBSEQUENT EVENTS

The District 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.

NOTE 14. CRIMINAL INVESTIGATION TRUST FUND

During 2015, the District took over the administration of the regional Criminal Investigation Trust Fund from Yuma County. The fund is restricted for the use of assisting law enforcement agencies with investigating crimes within their jurisdiction. The law enforcement agency that wishes to use funds must request the funds from the District and have all other participating law enforcement agencies agree to the use of the funds. Once approved the District forwards the funds and monitors the use of the funds. All unused funds are returned to the Trust Fund. The funds available were fully spent in 2025 and the fund will be closed out for future years.

NOTE 15 – NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

The District legally adopts annual budgets for the General Fund. Under state law, expenditures may not legally exceed budgeted appropriations at the department level (the legal level of budgetary control).

During the fiscal year ended December 31, 2025, the District experienced expenditures in excess of legally approved appropriations in the General Fund of $191,013.

OFFICE OF THE DISTRICT ATTORNEY
THIRTEENTH JUDICIAL DISTRICT
SCHEDULE OF EMPLOYER PENSION CONTRIBUTIONS
For the Year Ended December 31, 2025

Year Ended December 31,	Statutorily Required Contributions	Contributions Made	Covered Payroll	% of Covered Payroll
2015	$ 24,869	$ 24,869	$ 130,000	19.13%
2016	24,869	24,869	130,000	19.13%
2017	24,869	24,869	130,000	19.13%
2018	24,869	24,869	130,000	19.13%
2019	24,869	24,869	130,000	19.13%
2020	25,032	25,032	130,000	19.26%
2021	25,519	25,519	130,000	19.63%
2022	22,134	22,134	140,833	15.72%
2023	14,430	14,430	130,000	11.10%
2024	14,846	14,846	130,000	11.42%
2025	18,576	18,576	135,000	13.76%

OFFICE OF THE DISTRICT ATTORNEY
THIRTEENTH JUDICIAL DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE
SHARE OF NET PENSION LIABILITY
For the Year Ended December 31, 2025

Year Ended December 31,	Cumulative Proportion of Net Pension Liability	Cumulative Proportionate Share	Covered Payroll	% of Covered Payroll	Plan Net Position as a % of Net Pension Liability
2015	0.0050%	$ 470,326	$ 130,000	361.79%	2.04%
2016	0.0050%	526,552	130,000	405.04%	7.81%
2017	0.0046%	844,940	130,000	649.96%	29.45%
2018	0.0044%	880,800	130,000	677.54%	15.50%
2019	0.0038%	432,390	130,000	332.61%	44.82%
2020	0.0036%	349,337	130,000	268.72%	73.69%
2021	0.0040%	379,392	130,000	291.84%	11.21%
2022	0.0021%	154,876	140,833	109.98%	30.17%
2023	0.0016%	173,961	130,000	133.82%	15.22%
2024	0.0018%	182,036	130,000	140.03%	8.04%
2025	0.0017%	161,660	135,000	119.75%	4.36%

OFFICE OF THE DISTRICT ATTORNEY -
THIRTEENTH JUDICIAL DISTRICT
SCHEDULES OF REVENEUS, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
GENERAL FUND
For the Years Ended December 31, 2025 and 2024

	2025			2024		
	Budgetd Amounts	Actual Amounts	Variance - Favorable (Unfavorable)	Budgetd Amounts	Actual Amounts	Variance - Favorable (Unfavorable)
Revenue						
Intergovernmental	$ 2,354,747	$ 2,355,409	$ 662	$ 2,350,939	$ 2,346,930	$ (4,009)
Charges for services	50,000	41,753	(8,247)	42,000	42,422	422
Miscellaneous	46,128	39,795	(6,333)	25,000	66,371	41,371
Total Revenue	2,450,875	2,436,957	(13,918)	2,417,939	2,455,723	37,784
Expenditures						
Personnel	2,077,549	2,146,113	(68,564)	2,011,149	2,001,545	9,604
General administration	183,550	221,394	(37,844)	221,450	211,153	10,297
Mandated costs (net of reimbursements)	(1,700)	(2,398)	698	(1,700)	(2,170)	470
Travel and meals	48,300	57,595	(9,295)	53,900	62,176	(8,276)
Education seminars	300	114	186	300	1,707	(1,407)
Professional services	109,300	76,274	33,026	67,300	68,847	(1,547)
Miscellaneous	-	-	-	-	135	(135)
Telephone and utilities	26,000	22,131	3,869	26,000	24,956	1,044
Rents, repairs and maintenance	51,540	54,215	(2,675)	39,540	55,213	(15,673)
Capital outlay	20,000	116,496	(96,496)	-	-	-
Total Expenditures	2,514,839	2,691,934	(177,095)	2,417,939	2,423,562	(5,623)
Revenues in Excess (Deficiency) of Expenditures	(63,964)	(254,977)	(191,013)	-	32,161	32,161
Other Financing Sources (Uses)						
Debt service - principal	-	-	-	-	-	-
- interest	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	32,161
Revenues and Other Financing Sources (Uses) in Excess of Expenditures - Budget Basis	$ (63,964)	(254,977)	$ (191,013)	$ -	32,161	$ 32,161
Fund Balance Beginning of Year		282,063			249,902	
Fund Balance End of Year		$ 27,086			$ 282,063	

OFFICE OF THE DISTRICT ATTORNEY -
THIRTEENTH JUDICIAL DISTRICT
BALANCE SHEET - NONMAJOR FUNDS
GOVERNMENTAL FUNDS
As of December 31, 2025

	DA Counselor Grant Fund	Victims Compensation Administration Fund	VALE Administration Fund	Total Nonmajor Governmental Funds
Assets				
Cash and equivalents	$ -	$ 10,181	$ (709)	$ 9,472
Accounts Receivable	-	2,003	1,551	3,554
Total Assets	$ -	$ 12,184	$ 842	$ 13,026
Liabilities				
Accounts payable	$ -	$ 2,266	$ 842	$ 3,108
Total Liabilities	-	2,266	842	3,108
Fund balance				
Restricted	-	9,918	-	9,918
Total Fund Equity	-	9,918	-	9,918
Total Liabilities and Fund Equity	$ -	$ 12,184	$ 842	$ 13,026

OFFICE OF THE DISTRICT ATTORNEY -
THIRTEENTH JUDICIAL DISTRICT
STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2025

	DA Counselor Grant Fund	Victims Compensation Administration Fund	VALE Administration Fund	Total Nonmajor Governmental Funds
Revenue				
Charges for services	$ -	$ 29,140	$ 23,744	$ 52,884
Grants	135,000		-	135,000
Total Revenue	135,000	29,140	23,744	187,884
Expenditures				
Personnel	117,960	13,892	21,768	153,620
General administration	7,040	5,891	392	13,323
Travel	6,000	7,482	5,684	19,166
Education seminars	685	1,875	685	3,245
Professional Services	3,315	-	-	3,315
Total Expenditures	135,000	29,140	28,529	192,669
Revenues in Excess (Deficiency) of Expenditures	-	-	(4,785)	(4,785)
Fund Balance - Beginning of Year	-	9,918	4,785	14,703
Fund Balance - End of Year	$ -	$ 9,918	$ -	$ 9,918

OFFICE OF THE DISTRICT ATTORNEY -
THIRTEENTH JUDICIAL DISTRICT
BALANCE SHEET - CRIMINAL INVESTIGATION TRUST FUND
As of December 31, 2025

	Criminal Investigation Trust Fund
Assets	
Cash and equivalents	$ -
Total Assets	$ -
Liabilities	
Accounts payable	$ -
Total Liabilities	-
Fund balance	
Restricted	-
Total Fund Equity	-
Total Liabilities and Fund Equity	$ -

OFFICE OF THE DISTRICT ATTORNEY -
THIRTEENTH JUDICIAL DISTRICT
STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE
CRIMINAL INVESTIGATION TRUST FUND
For the Year Ended December 31, 2025

	Criminal Investigation Trust Fund
Revenue	
Miscellanous revenue	$ -
Total Revenue	-
Expenditures	
General administration	-
Criminal Investigation funds dispersed	9,793
Capital outlay	-
Total Expenditures	9,793
Revenues in Excess (Deficiency) of Expenditures	(9,793)
Fund Balance - Beginning of Year	9,793
Fund Balance - End of Year	$ -