

DOUGLAS COUNTY, COLORADO

Balance Sheet

Governmental Funds

March 31, 2022

	General Fund	Road and Bridge	Human Services	Law Enforcement Authority	Road Sales and Use Tax	Justice Center Sales and Use Tax	American Rescue Plan	Other Nonmajor Governmental	Total Governmental Funds
Assets									
Pooled cash and investments	\$ 95,388,551	51,248,165	5,006,952	16,421,607	87,043,149	33,149,603	33,923,394	106,776,839	428,958,260
Property taxes receivable	61,082	20,910	1,471	4,286	—	—	—	8,272	96,021
Accounts receivable	1,767,849	—	(2,125)	752,783	—	—	—	500,321	3,018,828
Prepaid items	159,362	—	10,518	—	—	—	—	—	169,880
Inventories	3,835,777	2,687,481	—	—	—	—	—	—	6,523,258
Interfund receivables	—	—	—	—	—	—	—	695,000	695,000
Total assets	\$ 101,212,621	53,956,556	5,016,816	17,178,676	87,043,149	33,149,603	33,923,394	107,980,432	439,461,247
Liabilities, Deferred Inflows and Fund Balance									
Liabilities:									
Accounts payable	\$ 6,572,479	2,088,953	98,431	30,892	975,889	67,029	—	199,789	10,033,462
Retainage payable	13,590	289,504	—	—	314,978	—	—	1	618,073
Accrued liabilities	3,532,687	367,380	333,063	643,828	—	—	—	193,735	5,070,693
Security deposits and construction escrow	4,689,509	8,138,167	—	—	—	—	—	—	12,827,676
Payable to other governments	4,662,768	—	15,634	—	305,445	—	—	5,417,684	10,401,531
Unearned revenues	—	—	—	—	—	—	33,896,239	—	33,896,239
Outstanding purchase orders	25,845,580	30,228,242	1,365,699	389,530	20,681,394	1,782,726	69,780	8,784,100	89,147,051
Interfund payables	—	—	—	—	—	—	—	695,000	695,000
Total liabilities	45,316,613	41,112,246	1,812,827	1,064,250	22,277,706	1,849,755	33,966,019	15,290,309	162,689,725
Deferred Inflow of Resources									
Developer construction advance	—	977,325	—	—	1,835,130	—	—	—	2,812,455
Total deferred inflow of resources	—	977,325	—	—	1,835,130	—	—	—	2,812,455
Fund balance:									
Total fund balances	55,896,008	11,866,985	3,203,989	16,114,426	62,930,313	31,299,848	(42,625)	92,690,123	273,959,067
Total liabilities, deferred inflows and fund balances	\$ 101,212,621	53,956,556	5,016,816	17,178,676	87,043,149	33,149,603	33,923,394	107,980,432	439,461,247

DOUGLAS COUNTY, COLORADO

Statement of Revenues, Expenditures,
and Changes in Fund Balances

Governmental Funds

Year to date March 31, 2022

	General Fund	Road and Bridge	Human Services	Law Enforcement Authority	Road Sales and Use Tax	Justice Center Sales and Use Tax	American Rescue Plan	Other Nonmajor Governmental	Total Governmental Funds
Revenues:									
Taxes	\$ 42,874,687	18,815,871	1,310,448	9,210,444	4,660,023	2,745,986	—	8,616,703	88,234,162
Licenses and permits	1,966,416	250,992	—	—	—	—	—	—	2,217,408
Intergovernmental	3,087,263	1,884,454	7,232,000	23,911	100,000	—	85,285	1,392,869	13,805,782
Charges for services	7,507,283	1,000	—	1,540,397	—	11,050	—	22,567	9,082,297
Fines and forfeits	34,165	—	—	153,024	—	—	—	70,225	257,414
Investment income (loss)	(9,282,288)	—	—	35,308	199,103	75,629	12,442	141,653	(8,818,153)
Donations, rents, reimbursements, other	163,408	18,504	107,971	2,184	4,929,747	—	—	278,155	5,499,969
Total revenues	46,350,934	20,970,821	8,650,419	10,965,268	9,888,873	2,832,665	97,727	10,522,172	110,278,879
Expenditures:									
Current:									
General government	\$ 24,296,407	—	—	—	—	—	—	402,908	24,699,315
Judicial	12,987,110	—	—	—	—	—	—	—	12,987,110
Public safety	18,437,277	—	—	6,302,684	—	1,181,114	155,065	2,792,028	28,868,168
Highways and streets	1,923,273	32,620,580	—	—	8,780,631	—	—	481,570	43,806,054
Sanitation	10,178	—	—	—	—	—	—	—	10,178
Health and human services	4,931,985	—	10,587,084	—	—	—	—	—	15,519,069
Culture and recreation	1,143,567	—	—	—	—	—	—	1,277,610	2,421,177
Conservation of natural resources	52,149	—	—	—	—	—	—	—	52,149
Economic development and assistance	565,792	—	—	—	—	—	—	—	565,792
Developmental disabilities	—	—	—	—	—	—	—	8,027,699	8,027,699
Total current	64,347,738	32,620,580	10,587,084	6,302,684	8,780,631	1,181,114	155,065	12,981,815	136,956,711
Capital outlay	2,156,248	6,377,493	8,541	1,616,170	16,142,416	860,459	—	2,563,599	29,724,926
Debt service:									
Interest and fiscal charges	—	—	—	—	—	—	—	31,849	31,849
Total debt service	—	—	—	—	—	—	—	31,849	31,849
Total expenditures	66,503,986	38,998,073	10,595,625	7,918,854	24,923,047	2,041,573	155,065	15,577,263	166,713,486
Excess (deficiency) of revenues over expenditures	(20,153,052)	(18,027,252)	(1,945,206)	3,046,414	(15,034,174)	791,092	(57,338)	(5,055,091)	(56,434,607)
Other financing sources (uses):									
Sale of capital assets	51,898	60,335	—	150	—	—	—	—	112,383
Transfers in	2,581,165	—	523,933	262,875	—	—	—	908,713	4,276,686
Transfers out	(786,808)	(26,750)	—	—	(125,000)	(2,429,415)	—	(908,713)	(4,276,686)
Total other financing sources (uses)	1,846,255	33,585	523,933	263,025	(125,000)	(2,429,415)	—	—	112,383
Net change in fund balances	(18,306,797)	(17,993,667)	(1,421,273)	3,309,439	(15,159,174)	(1,638,323)	(57,338)	(5,055,091)	(56,322,224)
Fund balance, January 1	74,202,805	29,860,652	4,625,262	12,804,987	78,089,487	32,938,171	14,713	97,745,214	330,281,291
Fund balance, March 31	\$ 55,896,008	11,866,985	3,203,989	16,114,426	62,930,313	31,299,848	(42,625)	92,690,123	273,959,067

DOUGLAS COUNTY, COLORADO

Combining Balance Sheet

Nonmajor Governmental Funds

March 31, 2022

Assets		Sheriff's Forfeiture	Developmental Disabilities	Safety and Mental Health	Infrastructure	Transportation Infrastructure	Open Space, Trails and Parks	Parks Sales and Use Tax	Conservation Trust	Lincoln Station L.I.D.	Solid Waste Disposal
Pooled cash and investments	\$	445,745	1,276,213	3,494,983	29,200,048	21,118,614	31,040,564	6,808,773	2,893,797	—	112,541
Property taxes receivable		—	6,499	1,645	8	—	—	—	—	—	—
Accounts receivable		—	—	453,262	—	—	—	—	—	—	10,864
Interfund receivable		—	—	—	—	—	—	—	—	—	—
Total assets	\$	<u>445,745</u>	<u>1,282,712</u>	<u>3,949,890</u>	<u>29,200,056</u>	<u>21,118,614</u>	<u>31,040,564</u>	<u>6,808,773</u>	<u>2,893,797</u>	<u>—</u>	<u>123,405</u>
Liabilities, Deferred Inflows and Fund Balance											
Liabilities:											
Accounts payable	\$	—	2,775	1,051	3,150	—	75,048	23,429	—	—	—
Retainage payable		—	—	—	—	—	—	—	—	—	—
Accrued liabilities		—	—	128,370	—	—	26,376	—	—	—	—
Payable to other governments		—	—	—	—	—	5,049,976	367,708	—	—	—
Outstanding purchase orders		—	4,857,143	29,401	142,943	619,993	1,366,326	601,727	20,431	—	5,713
Interfund payable		—	—	—	—	—	—	695,000	—	—	—
Total liabilities		<u>—</u>	<u>4,859,918</u>	<u>158,822</u>	<u>146,093</u>	<u>619,993</u>	<u>6,517,726</u>	<u>1,687,864</u>	<u>20,431</u>	<u>—</u>	<u>5,713</u>
Deferred Inflows:											
Deferred Property Taxes		—	—	—	—	—	—	—	—	—	—
Total Deferred inflow of resources		<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
Fund balance:											
Total fund balance		<u>445,745</u>	<u>(3,577,206)</u>	<u>3,791,068</u>	<u>29,053,963</u>	<u>20,498,621</u>	<u>24,522,838</u>	<u>5,120,909</u>	<u>2,873,366</u>	<u>—</u>	<u>117,692</u>
Total liabilities, deferred inflows and fund balance	\$	<u>445,745</u>	<u>1,282,712</u>	<u>3,949,890</u>	<u>29,200,056</u>	<u>21,118,614</u>	<u>31,040,564</u>	<u>6,808,773</u>	<u>2,893,797</u>	<u>—</u>	<u>123,405</u>

DOUGLAS COUNTY, COLORADO

Combining Balance Sheet

Nonmajor Governmental Funds

March 31, 2022

	Woodmoor Mountain G.I.D.	Rocky Mountain HIDTA	Total Special Revenue Funds	Capital Expenditures	L.I.D. Capital Construction	Capital Replacement	Total Capital Projects Funds	Debt Service Fund	Total Nonmajor Governmental Funds
Assets									
Pooled cash and investments	\$ 23,894	(185,173)	96,229,999	6,253,829	488,870	2,803,755	9,546,454	1,000,386	106,776,839
Property taxes receivable	—	—	8,152	120	—	—	120	—	8,272
Accounts receivable	—	36,195	500,321	—	—	—	—	—	500,321
Interfund receivable	—	—	—	—	—	695,000	695,000	—	695,000
Total assets	\$ 23,894	(148,978)	96,738,472	6,253,949	488,870	3,498,755	10,241,574	1,000,386	107,980,432
Liabilities, Deferred Inflows and Fund Balance									
Liabilities:									
Accounts payable	\$ —	24,197	129,650	38,290	—	—	38,290	31,849	199,789
Retainage payable	—	—	—	1	—	—	1	—	1
Accrued liabilities	—	38,989	193,735	—	—	—	—	—	193,735
Payable to other governments	—	—	5,417,684	—	—	—	—	—	5,417,684
Outstanding purchase orders	—	758,359	8,402,036	363,937	18,127	—	382,064	—	8,784,100
Interfund payable	—	—	695,000	—	—	—	—	—	695,000
Total liabilities	—	821,545	14,838,105	402,228	18,127	—	420,355	31,849	15,290,309
Deferred Inflows:									
Deferred Property Taxes	—	—	—	—	—	—	—	—	—
Total Deferred inflow of resources	—	—	—	—	—	—	—	—	—
Fund balance:									
Total fund balance	23,894	(970,523)	81,900,367	5,851,721	470,743	3,498,755	9,821,219	968,537	92,690,123
Total liabilities, deferred inflows and fund balance	\$ 23,894	(148,978)	96,738,472	6,253,949	488,870	3,498,755	10,241,574	1,000,386	107,980,432

DOUGLAS COUNTY, COLORADO
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
Nonmajor Governmental Funds
Year to date March 31, 2022

	Sheriff's Forfeiture	Developmental Disabilities	Safety and Mental Health	Infrastructure	Transportation Infrastructure	Open Space, Trails and Parks	Parks Sales and Use Tax	Conservation Trust	Lincoln Station L.I.D.	Solid Waste Disposal
Revenues:										
Taxes	\$ —	3,511,157	1,241,015	(191)	1,977,110	1,551,676	315,594	—	5,320	—
Intergovernmental	—	—	453,262	—	—	—	—	451,600	—	—
Charges for services	—	—	—	—	—	—	11,703	—	—	10,864
Fines and forfeits	70,225	—	—	—	—	—	—	—	—	—
Investment income (loss)	86	—	—	—	45,477	74,352	15,705	6,027	—	—
Donations, rents, reimbursements, other	9,568	250,000	—	—	—	7,093	8,803	—	—	—
Total revenues	<u>79,879</u>	<u>3,761,157</u>	<u>1,694,277</u>	<u>(191)</u>	<u>2,022,587</u>	<u>1,633,121</u>	<u>351,805</u>	<u>457,627</u>	<u>5,320</u>	<u>10,864</u>
Expenditures:										
Current operating:										
General government	—	—	—	—	—	—	—	—	—	—
Public safety	127	—	1,315,285	—	—	—	—	—	—	18,086
Highways and streets	—	—	—	120,868	336,061	—	—	—	5,320	—
Culture and recreation	—	—	—	—	—	1,007,179	270,431	—	—	—
Developmental disabilities	—	8,027,699	—	—	—	—	—	—	—	—
Total current operating	<u>127</u>	<u>8,027,699</u>	<u>1,315,285</u>	<u>120,868</u>	<u>336,061</u>	<u>1,007,179</u>	<u>270,431</u>	<u>—</u>	<u>5,320</u>	<u>18,086</u>
Capital outlay	<u>—</u>	<u>—</u>	<u>79,828</u>	<u>25,225</u>	<u>619,993</u>	<u>1,114,794</u>	<u>420,553</u>	<u>40,426</u>	<u>—</u>	<u>—</u>
Debt service:										
Principal	—	—	—	—	—	—	—	—	—	—
Interest and fiscal charges	—	—	—	—	—	—	—	—	—	—
Total debt service	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
Total expenditures	<u>127</u>	<u>8,027,699</u>	<u>1,395,113</u>	<u>146,093</u>	<u>956,054</u>	<u>2,121,973</u>	<u>690,984</u>	<u>40,426</u>	<u>5,320</u>	<u>18,086</u>
Excess (deficiency) of revenues over expenditures	<u>79,752</u>	<u>(4,266,542)</u>	<u>299,164</u>	<u>(146,284)</u>	<u>1,066,533</u>	<u>(488,852)</u>	<u>(339,179)</u>	<u>417,201</u>	<u>—</u>	<u>(7,222)</u>
Other financing sources (uses):										
Sale of capital assets	—	—	—	—	—	—	—	—	—	—
Transfers in	—	—	—	—	—	—	—	—	—	—
Transfers out	—	—	—	—	—	(908,713)	—	—	—	—
Total other financing sources (uses)	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>(908,713)</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
Net change to fund balances	<u>79,752</u>	<u>(4,266,542)</u>	<u>299,164</u>	<u>(146,284)</u>	<u>1,066,533</u>	<u>(1,397,565)</u>	<u>(339,179)</u>	<u>417,201</u>	<u>—</u>	<u>(7,222)</u>
Fund balance, January 1	<u>365,993</u>	<u>689,336</u>	<u>3,491,904</u>	<u>29,200,247</u>	<u>19,432,088</u>	<u>25,920,403</u>	<u>5,460,088</u>	<u>2,456,165</u>	<u>—</u>	<u>124,914</u>
Fund balance, March 31	<u>\$ 445,745</u>	<u>(3,577,206)</u>	<u>3,791,068</u>	<u>29,053,963</u>	<u>20,498,621</u>	<u>24,522,838</u>	<u>5,120,909</u>	<u>2,873,366</u>	<u>—</u>	<u>117,692</u>

DOUGLAS COUNTY, COLORADO
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
Nonmajor Governmental Funds
Year to date March 31, 2022

	Woodmoor Mountain G.I.D.	Rocky Mountain HIDTA	Total Special Revenue Funds	Capital Expenditures	L.I.D. Capital Construction	Capital Replacement	Total Capital Projects Funds	Debt Service	Total Nonmajor Governmental Funds
Revenues:									
Taxes	\$ 15,092	—	8,616,773	(70)	—	—	(70)	—	8,616,703
Intergovernmental	—	488,007	1,392,869	—	—	—	—	—	1,392,869
Charges for services	—	—	22,567	—	—	—	—	—	22,567
Fines and forfeits	—	—	70,225	—	—	—	—	—	70,225
Interest on investments	6	—	141,653	—	—	—	—	—	141,653
Donations, rents, reimbursements, other	—	—	275,464	—	2,691	—	2,691	—	278,155
Total revenues	15,098	488,007	10,519,551	(70)	2,691	—	2,621	—	10,522,172
Expenditures:									
Current operating:									
General government	—	—	—	402,908	—	—	402,908	—	402,908
Public safety	—	1,458,530	2,792,028	—	—	—	—	—	2,792,028
Highways and streets	217	—	462,466	—	19,104	—	19,104	—	481,570
Culture and recreation	—	—	1,277,610	—	—	—	—	—	1,277,610
Developmental disabilities	—	—	8,027,699	—	—	—	—	—	8,027,699
Total current operating	217	1,458,530	12,559,803	402,908	19,104	—	422,012	—	12,981,815
Capital outlay	—	—	2,300,819	262,780	—	—	262,780	—	2,563,599
Debt service:									
Principal	—	—	—	—	—	—	—	—	—
Interest and fiscal charges	—	—	—	—	—	—	—	31,849	31,849
Total debt service	—	—	—	—	—	—	—	31,849	31,849
Total expenditures	217	1,458,530	14,860,622	665,688	19,104	—	684,792	31,849	15,577,263
Excess (deficiency) of revenues over expenditures	14,881	(970,523)	(4,341,071)	(665,758)	(16,413)	—	(682,171)	(31,849)	(5,055,091)
Other financing sources (uses):									
Sale of capital assets	—	—	—	—	—	—	—	—	—
Transfers in	—	—	—	—	—	—	—	908,713	908,713
Transfers out	—	—	(908,713)	—	—	—	—	—	(908,713)
Total other financing sources (uses)	—	—	(908,713)	—	—	—	—	908,713	—
Net change to fund balance	14,881	(970,523)	(5,249,784)	(665,758)	(16,413)	—	(682,171)	876,864	(5,055,091)
Fund balance, January 1	9,013	—	87,150,151	6,517,479	487,156	3,498,755	10,503,390	91,673	97,745,214
Fund balance, March 31	\$ 23,894	(970,523)	81,900,367	5,851,721	470,743	3,498,755	9,821,219	968,537	92,690,123

(Continued)

DOUGLAS COUNTY, COLORADO
Budget vs Actual Report
For the Three Months Ending March 31, 2022

	Actual	Encumbrance	Amended Budget	Available	% Remaining
<u>GENERAL FUND</u>					
<u>REVENUES</u>					
TAXES	42,874,687	-	97,601,000	54,726,313	56.1%
LICENSES & PERMITS	1,966,416	-	8,266,300	6,299,884	76.2%
INTERGOVERNMENTAL	3,087,263	-	515,950	(2,571,313)	-498.4%
CHARGES FOR SERVICES	7,507,283	-	25,618,614	18,111,331	70.7%
FINES & FORFEITS	34,165	-	121,400	87,235	71.9%
INVESTMENT INCOME (LOSS)	(9,282,288)	-	2,000,000	11,282,288	564.1%
MISCELLANEOUS REVENUES	163,408	-	909,900	746,492	82.0%
OTHER FINANCING SOURCES	2,633,063	-	27,263,284	24,630,221	90.3%
REVENUES	48,983,997	-	162,296,448	113,312,451	69.8%
<u>EXPENDITURES</u>					
PERSONNEL SERVICES	25,927,710	553,789	108,073,524	81,592,025	75.5%
SUPPLIES	1,369,954	177,722	6,910,327	5,362,651	77.6%
CONTROLLABLE ASSETS (C.A.)	115,271	166,361	2,899,169	2,617,537	90.3%
PURCHASED SERVICES	11,635,142	22,884,242	42,361,724	7,842,340	18.5%
FIXED CHARGES	2,606,164	146,165	7,671,901	4,919,572	64.1%
GRANTS, CONTRIBUTIONS, INDEMNITY	266,144	-	851,860	585,716	68.8%
INTERGOVERNMENTAL SUPPORT SVC.	376,939	-	568,719	191,780	33.7%
INTERDEPARTMENTAL CHARGES	(1,931,008)	-	(7,311,434)	(5,380,426)	73.6%
CAPITAL OUTLAY	289,307	1,866,941	2,653,014	496,766	18.7%
MAJOR MAINTENANCE & REPAIRS	2,783	50,360	24,500	(28,643)	-116.9%
CONTINGENCIES & RESERVES	-	-	1,860,000	1,860,000	100.0%
TRANSFERS INTERFUND	786,808	-	3,147,231	2,360,423	75.0%
EXPENDITURES	41,445,214	25,845,580	169,710,535	102,419,741	60.3%
GENERAL FUND CHANGE IN FUND BALANCE	(18,306,797)				

DOUGLAS COUNTY, COLORADO
Budget vs Actual Report
For the Three Months Ending March 31, 2022

	Actual	Encumbrance	Amended Budget	Available	% Remaining
<u>ROAD & BRIDGE FUND</u>					
<u>REVENUES</u>					
TAXES	18,815,871	-	51,364,500	32,548,629	63.4%
LICENSES & PERMITS	250,992	-	981,500	730,508	74.4%
INTERGOVERNMENTAL	1,884,454	-	10,391,081	8,506,627	81.9%
CHARGES FOR SERVICES	1,000	-	7,000	6,000	85.7%
MISCELLANEOUS REVENUES	18,504	-	25,000	6,496	26.0%
OTHER FINANCING SOURCES	60,335	-	-	(60,335)	-100.0%
REVENUES	21,031,156	-	62,769,081	41,737,925	66.5%
<u>EXPENDITURES</u>					
PERSONNEL SERVICES	3,027,484	-	12,948,465	9,920,981	76.6%
SUPPLIES	296,731	78,712	3,338,507	2,963,064	88.8%
CONTROLLABLE ASSETS (C.A.)	-	12,625	551,100	538,475	97.7%
PURCHASED SERVICES	361,733	1,340,218	2,019,474	317,523	15.7%
BUILDING MATERIALS	1,990,014	2,024,616	5,534,360	1,519,730	27.5%
FIXED CHARGES	958,033	40,978	3,709,384	2,710,373	73.1%
GRANTS, CONTRIBUTIONS, INDEMN	100,000	-	100,000	-	0.0%
INTERGOVERNMENTAL SUPPORT SVC.	10,470	157,939	8,019,000	7,850,591	97.9%
CAPITAL OUTLAY	1,349,946	5,027,547	36,318,311	29,940,818	82.4%
MAJOR MAINTENANCE & REPAIRS	675,420	21,545,607	335,020	(21,886,007)	-6532.7%
CONTINGENCIES & RESERVES	-	-	1,000,000	1,000,000	100.0%
TRANSFERS INTERFUND	26,750	-	107,000	80,250	75.0%
EXPENDITURES	8,796,581	30,228,242	73,980,621	34,955,798	47.2%
ROAD & BRIDGE CHANGE IN FUND BALANCE	<u>(17,993,667)</u>				

HUMAN SERVICES FUND

<u>REVENUES</u>					
TAXES	1,310,448	-	3,026,600	1,716,152	56.7%
INTERGOVERNMENTAL	7,232,000	-	40,904,540	33,672,540	82.3%
MISCELLANEOUS REVENUES	107,971	-	710,000	602,029	84.8%
OTHER FINANCING SOURCES	523,933	-	2,095,731	1,571,798	75.0%
REVENUES	9,174,352	-	46,736,871	37,562,519	80.4%
<u>EXPENDITURES</u>					
PERSONNEL SERVICES	2,609,790	-	11,053,978	8,444,188	76.4%
SUPPLIES	3,653	-	22,900	19,247	84.0%
PURCHASED SERVICES	592,843	1,357,304	4,065,477	2,115,330	52.0%
FIXED CHARGES	7,685	8,395	19,529	3,449	17.7%
GRANTS, CONTRIBUTIONS, INDEMN	5,279,730	-	29,862,458	24,582,728	82.3%
INTERDEPARTMENTAL CHARGES	727,684	-	2,910,734	2,183,050	75.0%
CAPITAL OUTLAY	8,541	-	-	(8,541)	-100.0%
EXPENDITURES	9,229,926	1,365,699	47,935,076	37,339,451	77.9%
HUMAN SERVICES CHANGE IN FUND BALANCE	<u>(1,421,273)</u>				

DOUGLAS COUNTY, COLORADO
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	Actual	Encumbrance	Amended Budget	Available	% Remaining
<u>LAW ENFORCEMENT AUTHORITY FUND</u>					
<u>REVENUES</u>					
TAXES	9,210,444	-	22,213,300	13,002,856	58.5%
INTERGOVERNMENTAL	23,911	-	70,800	46,889	66.2%
CHARGES FOR SERVICES	1,540,397	-	1,504,400	(35,997)	-2.4%
FINES & FORFEITS	153,024	-	710,200	557,176	78.5%
INVESTMENT INCOME (LOSS)	35,308	-	200,000	164,692	82.3%
MISCELLANEOUS REVENUES	2,184	-	125,900	123,716	98.3%
OTHER FINANCING SOURCES	263,025	-	1,101,500	838,475	76.1%
REVENUES	11,228,293	-	25,926,100	14,697,807	56.7%
<u>EXPENDITURES</u>					
PERSONNEL SERVICES	5,324,933	-	22,678,906	17,353,973	76.5%
SUPPLIES	65,401	119,677	603,416	418,338	69.3%
CONTROLLABLE ASSETS (C.A.)	5,021	4,471	51,592	42,100	81.6%
PURCHASED SERVICES	207,219	-	725,725	518,506	71.4%
FIXED CHARGES	575,963	-	1,973,202	1,397,239	70.8%
GRANTS, CONTRIBUTIONS, INDEMN	(1)	-	-	1	-100.0%
INTERDEPARTMENTAL CHARGES	-	-	26,800	26,800	100.0%
CAPITAL OUTLAY	1,350,788	265,382	1,815,763	199,593	11.0%
CONTINGENCIES & RESERVES	-	-	250,000	250,000	100.0%
EXPENDITURES	7,529,324	389,530	28,125,404	20,206,550	71.8%
<u>LAW ENFORCEMENT AUTHORITY CHANGE IN FUND BALANCE</u>					
	3,309,439				
<u>ROAD SALES & USE TAX FUND</u>					
<u>REVENUES</u>					
TAXES	4,660,023	-	39,840,000	35,179,977	88.3%
INTERGOVERNMENTAL	100,000	-	-	(100,000)	-100.0%
INVESTMENT INCOME (LOSS)	199,103	-	600,000	400,897	66.8%
MISCELLANEOUS REVENUES	4,929,747	-	-	(4,929,747)	-100.0%
REVENUES	9,888,873	-	40,440,000	30,551,127	75.5%
<u>EXPENDITURES</u>					
PURCHASED SERVICES	223,346	436,172	41,096	(618,422)	-1504.8%
INTERGOVERNMENTAL SUPPORT SVC.	1,882,256	6,032,631	39,287,917	31,373,030	79.9%
CAPITAL OUTLAY	2,071,770	14,070,646	47,127,958	30,985,542	65.7%
MAJOR MAINTENANCE & REPAIRS	64,281	141,945	1,260,572	1,054,346	83.6%
TRANSFERS INTERFUND	125,000	-	500,000	375,000	75.0%
EXPENDITURES	4,366,653	20,681,394	88,217,543	63,169,496	71.6%
<u>ROAD SALES & USE TAX CHANGE IN FUND BALANCE</u>					
	(15,159,174)				

DOUGLAS COUNTY, COLORADO
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	Actual	Encumbrance	Amended Budget	Available	% Remaining
<u>JUSTICE CENTER SALES & USE TAX FUND</u>					
<u>REVENUES</u>					
TAXES	2,745,986	-	24,900,525	22,154,539	89.0%
CHARGES FOR SERVICES	11,050	-	-	(11,050)	-100.0%
INVESTMENT INCOME (LOSS)	75,629	-	500,000	424,371	84.9%
REVENUES	2,832,665	-	25,400,525	22,567,860	88.8%
<u>EXPENDITURES</u>					
SUPPLIES	11,005	-	10,981	(24)	-0.2%
CONTROLLABLE ASSETS (C.A.)	28,872	163,296	730,168	538,000	73.7%
PURCHASED SERVICES	863	-	-	(863)	-100.0%
FIXED CHARGES	86,926	-	362,000	275,074	76.0%
GRANTS, CONTRIBUTIONS, INDEMNITY	-	-	-	-	-100.0%
INTERGOVERNMENTAL SUPPORT	767	-	12,000	11,233	93.6%
CAPITAL OUTLAY	62,014	798,445	557,700	(302,759)	-54.3%
MAJOR MAINTENANCE & REPAIRS	68,400	820,985	1,755,293	865,908	49.3%
CONTINGENCY & RESERVES	-	-	250,000	250,000	100.0%
TRANSFERS INTERFUND	2,429,415	-	25,836,385	23,406,970	90.6%
EXPENDITURES	2,688,262	1,782,726	29,514,527	25,043,539	84.9%
JUSTICE CENTER SALES AND USE TAX CHANGE IN FUND BALANCE					
	(1,638,323)				
<u>AMERICAN RESCUE PLAN ACT FUND</u>					
<u>REVENUES</u>					
INTERGOVERNMENTAL	85,285	-	-	(85,285)	-100.0%
INVESTMENT INCOME (LOSS)	12,442	-	-	(12,442)	-100.0%
REVENUES	97,727	-	-	(97,727)	-100.0%
<u>EXPENDITURES</u>					
PURCHASED SERVICES	16,535	69,780	86,315	-	0.0%
GRANTS, CONTRIBUTIONS, INDEMNITY	68,750	-	-	(68,750)	-100.0%
EXPENDITURES	85,285	69,780	86,315	(68,750)	-79.7%
AMERICAN RESCUE PLAN ACT CHANGE IN FUND BALANCE					
	(57,338)				

DOUGLAS COUNTY, COLORADO
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	Actual	Encumbrance	Amended Budget	Available	% Remaining
<u>SHERIFF'S FORFEITURE FUND</u>					
<u>REVENUES</u>					
FINES & FORFEITS	70,225	-	-	(70,225)	-100.0%
INVESTMENT INCOME (LOSS)	86	-	-	(86)	-100.0%
MISCELLANEOUS REVENUES	9,568	-	-	(9,568)	-100.0%
REVENUES	79,879	-	-	(79,879)	-100.0%
<u>EXPENDITURES</u>					
SUPPLIES	127	-	-	(127)	N/A
EXPENDITURES	127	-	-	(127)	N/A
SHERIFF'S FORFEITURE CHANGE IN FUND BALANCE	79,752				

DEVELOPMENTAL DISABILITIES FUND

<u>REVENUES</u>					
TAXES	3,511,157	-	8,075,600	4,564,443	56.5%
MISCELLANEOUS REVENUES	250,000	-	-	(250,000)	-100.0%
REVENUES	3,761,157	-	8,075,600	4,314,443	53.4%
<u>EXPENDITURES</u>					
PURCHASED SERVICES	2,774,727	4,857,143	7,510,200	(121,670)	-1.6%
FIXED CHARGES	52,591	-	121,200	68,609	56.6%
GRANTS, CONTRIBUTIONS, INDEMNITY	343,238	-	444,200	100,962	22.7%
EXPENDITURES	3,170,556	4,857,143	8,075,600	47,901	0.6%
DEVELOPMENTAL DISABILITIES CHANGE IN FUND BALANCE	(4,266,542)				

SAFETY AND MENTAL HEALTH FUND

<u>REVENUES</u>					
TAXES	1,241,015	-	2,865,600	1,624,585	56.7%
INTERGOVERNMENTAL	453,262	-	1,813,300	1,360,038	75.0%
REVENUES	1,694,277	-	4,678,900	2,984,623	63.8%
<u>EXPENDITURES</u>					
PERSONNEL SERVICES	1,080,209	-	4,360,099	3,279,890	75.2%
SUPPLIES	4,040	13,095	59,574	42,439	71.2%
PURCHASED SERVICES	23,425	-	226,481	203,056	89.7%
FIXED CHARGES	168,638	-	649,189	480,551	74.0%
INTERGOVERNMENTAL SUPPORT SVC.	25,878	-	-	(25,878)	-100.0%
CAPITAL OUTLAY	63,522	16,306	79,827	(1)	0.0%
CONTINGENCIES & RESERVES	-	-	50,000	50,000	100.0%
EXPENDITURES	1,365,712	29,401	5,425,170	4,030,057	74.3%
SAFETY AND MENTAL HEALTH CHANGE IN FUND BALANCE	299,164				

DOUGLAS COUNTY, COLORADO
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	Actual	Encumbrance	Amended Budget	Available	% Remaining
<u>INFRASTRUCTURE FUND</u>					
<u>REVENUES</u>					
TAXES	(191)	-	-	191	-100.0%
REVENUES	(191)	-	-	191	-100.0%
<u>EXPENDITURES</u>					
PURCHASED SERVICES	-	25,868	-	(25,868)	-100.0%
INTERGOVERNMENTAL SUPPORT SVC.	-	95,000	401,373	306,373	76.3%
CAPITAL OUTLAY	3,150	22,075	28,759,930	28,734,705	99.9%
EXPENDITURES	3,150	142,943	29,161,303	29,015,210	99.5%
INFRASTRUCTURE FUND CHANGE IN FUND BALANCE					(146,284)
<u>TRANSPORTATION INFRASTRUCTURE FUND</u>					
<u>REVENUES</u>					
TAXES	1,977,110	-	17,928,400	15,951,290	89.0%
INVESTMENT INCOME (LOSS)	45,477	-	-	(45,477)	-100.0%
REVENUES	2,022,587	-	17,928,400	15,905,813	88.7%
<u>EXPENDITURES</u>					
PURCHASED SERVICES	35,509	-	-	(35,509)	-100.0%
INTERGOVERNMENTAL SUPPORT SVC.	300,552	-	1,205,000	904,448	75.1%
CAPITAL OUTLAY	-	619,993	24,242,702	23,622,709	97.4%
EXPENDITURES	336,061	619,993	25,447,702	24,491,648	96.2%
TRANSPORTATION INFRASTRUCTURE CHANGE IN FUND BALANCE					1,066,533

DOUGLAS COUNTY, COLORADO
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	Actual	Encumbrance	Amended Budget	Available	% Remaining
<u>OPEN SPACE SALES & USE TAX FUND</u>					
<u>REVENUES</u>					
TAXES	1,551,676	-	14,316,543	12,764,867	89.2%
INTERGOVERNMENTAL	-	-	-	-	-100.0%
INVESTMENT INCOME (LOSS)	74,352	-	100,000	25,648	25.6%
MISCELLANEOUS REVENUES	7,093	-	25,000	17,907	71.6%
OTHER FINANCING SOURCES	-	-	95,000	95,000	100.0%
REVENUES	1,633,121	-	14,536,543	12,903,422	88.8%
<u>EXPENDITURES</u>					
PERSONNEL SERVICES	197,539	-	1,042,530	844,991	81.1%
SUPPLIES	3,743	-	423,330	419,587	99.1%
CONTROLLABLE ASSETS (C.A.)	1,049	-	-	(1,049)	-100.0%
PURCHASED SERVICES	30,147	438,292	1,574,332	1,105,893	70.2%
FIXED CHARGES	45,312	-	183,091	137,779	75.3%
INTERGOVERNMENTAL SUPPORT	291,097	-	2,503,200	2,212,103	88.4%
CAPITAL OUTLAY	186,760	928,034	823,870	(290,924)	-35.3%
CONTINGENCY & RESERVES	-	-	130,000	130,000	100.0%
TRANSFERS INTERFUND	908,713	-	3,030,000	2,121,287	70.0%
EXPENDITURES	1,664,360	1,366,326	9,710,353	6,679,667	68.8%
OPEN SPACE SALES AND USE TAX FUND CHANGE IN FUND BALANCE	<u>(1,397,565)</u>				

PARKS SALES & USE TAX FUND

<u>REVENUES</u>					
TAXES	315,594	-	2,615,800	2,300,206	87.9%
CHARGES FOR SERVICES	11,703	-	25,000	13,297	53.2%
INVESTMENT INCOME (LOSS)	15,705	-	75,000	59,295	79.1%
MISCELLANEOUS REVENUES	8,803	-	35,000	26,197	74.8%
REVENUES	351,805	-	2,750,800	2,398,995	87.2%
<u>EXPENDITURES</u>					
SUPPLIES	-	-	100,000	100,000	100.0%
CONTROLLABLE ASSETS (C.A.)	4,389	24,330	7,720	(20,999)	-272.0%
PURCHASED SERVICES	66,600	168,201	714,051	479,250	67.1%
CAPITAL OUTLAY	18,268	402,285	4,307,526	3,886,973	90.2%
MAJOR MAINTENANCE & REPAIRS	-	6,911	6,911	-	0.0%
TRANSFERS INTERFUND	-	-	15,012	15,012	100.0%
EXPENDITURES	89,257	601,727	5,151,220	4,460,236	86.6%
PARKS SALES AND USE TAX CHANGE IN FUND BALANCE	<u>(339,179)</u>				

DOUGLAS COUNTY, COLORADO
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	Actual	Encumbrance	Amended Budget	Available	% Remaining
<u>CONSERVATION TRUST FUND</u>					
<u>REVENUES</u>					
INTERGOVERNMENTAL	451,600	-	1,100,000	648,400	58.9%
INVESTMENT INCOME (LOSS)	6,027	-	25,000	18,973	75.9%
REVENUES	457,627	-	1,125,000	667,373	59.3%
<u>EXPENDITURES</u>					
CAPITAL OUTLAY	19,995	20,431	40,426	-	0.0%
EXPENDITURES	19,995	20,431	40,426	-	0.0%
CONSERVATION TRUST CHANGE IN FUND BALANCE	417,201				
<u>LINCOLN STATION SALES TAX IMPROVEMENTS FUND</u>					
<u>REVENUES</u>					
TAXES	5,320	-	50,000	44,680	89.4%
REVENUES	5,320	-	50,000	44,680	89.4%
<u>EXPENDITURES</u>					
INTERGOVERNMENTAL SUPPORT SVC.	5,320	-	50,000	44,680	89.4%
EXPENDITURES	5,320	-	50,000	44,680	89.4%
LINCOLN ST SALES TAX IMPROVEMENTS CHANGE IN FUND BALANCE	-				
<u>SOLID WASTE DISPOSAL FUND</u>					
<u>REVENUES</u>					
CHARGES FOR SERVICES	10,864	-	90,000	79,136	87.9%
REVENUES	10,864	-	90,000	79,136	87.9%
<u>EXPENDITURES</u>					
FIXED CHARGES	12,373	5,713	135,713	117,627	86.7%
EXPENDITURES	12,373	5,713	135,713	117,627	86.7%
SOLID WASTE DISPOSAL CHANGE IN FUND BALANCE	(7,222)				

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	Actual	Encumbrance	Amended Budget	Available	% Remaining
<u>WOODMOOR MOUNTAIN G.I.D. FUND</u>					
REVENUES					
TAXES	15,092	-	34,070	18,978	55.7%
INVESTMENT INCOME (LOSS)	6	-	50	44	88.0%
REVENUES	15,098	-	34,120	19,022	55.8%
<u>EXPENDITURES</u>					
PURCHASED SERVICES	-	-	37,500	37,500	100.0%
FIXED CHARGES	217	-	500	283	56.6%
EXPENDITURES	217	-	38,000	37,783	99.4%
WOODMOOR MOUNTAIN G.I.D. CHANGE IN FUND BALANCE	14,881				
<u>ROCKY MTN HIGH INTENSITY DRUG TRAFFICKING AGENCY</u>					
<u>REVENUES</u>					
INTERGOVERNMENTAL REV	488,007	-	1,519,271	1,031,264	67.9%
REVENUES	488,007	-	1,519,271	1,031,264	67.9%
<u>EXPENDITURES</u>					
PERSONNEL SERVICES	293,039	-	662,341	369,302	55.8%
SUPPLIES	17,326	25,761	23,079	(20,008)	-86.7%
CONTROLLABLE ASSETS (C.A.)	53,660	82,043	55,400	(80,303)	-145.0%
PURCHASED SERVICES	267,411	502,988	734,605	(35,794)	-4.9%
FIXED CHARGES	58,675	147,567	38,154	(168,088)	-440.6%
GRANTS, CONTRIBUTIONS, INDEMN	10,060	-	102,061	92,001	90.1%
TRANSFERS INTERFUND	-	-	1,900	1,900	100.0%
EXPENDITURES	700,171	758,359	1,617,540	159,010	9.8%
ROCKY MT HIDTA CHANGE IN FUND BALANCE	(970,523)				
<u>CAPITAL EXPENDITURES FUND</u>					
<u>REVENUES</u>					
TAXES	(70)	-	-	70	-100.0%
REVENUES	(70)	-	-	70	-100.0%
<u>EXPENDITURES</u>					
SUPPLIES	69,305	577	59,937	(9,945)	-16.6%
CONTROLLABLE ASSETS (C.A.)	46,789	(12,930)	212,415	178,556	84.1%
PURCHASED SERVICES	899	(2,615)	-	1,716	-100.0%
CAPITAL OUTLAY	165,030	97,750	214,564	(48,216)	-22.5%
MAJOR MAINTENANCE & REPAIRS	19,728	281,155	714,892	414,009	57.9%
EXPENDITURES	301,751	363,937	1,201,808	536,120	44.6%
CAPITAL EXPENDITURES CHANGE IN FUND BALANCE	(665,758)				

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	Actual	Encumbrance	Amended Budget	Available	% Remaining
<u>L.I.D. CAPITAL CONSTRUCTION FUND</u>					
REVENUES					
L.I.D. ASSESSMENTS & CONTRIBUT	2,691	-	10,000	7,309	73.1%
REVENUES	2,691	-	10,000	7,309	73.1%
<u>EXPENDITURES</u>					
PURCHASED SERVICES	950	18,127	163,047	143,970	88.3%
FIXED CHARGES	27	-	1,000	973	97.3%
EXPENDITURES	977	18,127	164,047	144,943	88.4%
L.I.D. CAPITAL CONSTRUCTION CHANGE IN FUND BALANCE	(16,413)				
<u>CAPITAL REPLACEMENT FUND</u>					
REVENUES					
OTHER FINANCING SOURCES	-	-	15,012	15,012	100.0%
REVENUES	-	-	15,012	15,012	100.0%
<u>EXPENDITURES</u>					
TRANSFERS INTERFUND	-	-	913,000	913,000	100.0%
EXPENDITURES	-	-	913,000	913,000	100.0%
CAPITAL REPLACEMENT CHANGE IN FUND BALANCE	-				
<u>DEBT SERVICE</u>					
REVENUES					
OTHER FINANCING SOURCES	908,713	-	3,030,000	2,121,287	70.0%
REVENUES	908,713	-	3,030,000	2,121,287	70.0%
<u>EXPENDITURES</u>					
DEBT SERVICE	31,849	-	3,030,200	2,998,351	98.9%
EXPENDITURES	31,849	-	3,030,200	2,998,351	98.9%
DEBT SERVICE CHANGE IN FUND BALANCE	876,864				