

**INTERGOVERNMENTAL AGREEMENT –  
18TH JUDICIAL DISTRICT ATTORNEY’S OFFICE  
FINANCIAL DISSOLUTION**

This Intergovernmental Agreement (“IGA”) is entered into and effective as of this 1st day of June, 2026, by and between the Board of County Commissioners of Arapahoe County (“Arapahoe”), the Board of County Commissioners of Douglas County (“Douglas”), the Board of County Commissioners of Elbert County (“Elbert”), the Board of County Commissioners of Lincoln County (“Lincoln”), the 18<sup>th</sup> Judicial District Attorney (“18<sup>th</sup> DA”) and the 23<sup>rd</sup> Judicial District Attorney (“23<sup>rd</sup> DA”) (collective referred to herein as “the Parties”)as follows:

**RECITALS**

**WHEREAS**, the Parties are authorized under Article XIV, Section 18 of the Colorado Constitution, and by C.R.S. 29-1-203 *et seq.* to contract with one another to provide any function or service lawfully authorized to each of them; and

**WHEREAS**, Arapahoe, Douglas, Elbert and Lincoln Counties comprised the 18<sup>th</sup> Judicial District until January 7, 2025; and

**WHEREAS**, Colorado House Bill 20-1026 revised the boundaries of the 18<sup>th</sup> Judicial District to be comprised, on and after January 7, 2025, solely of Arapahoe County, and created the new 23<sup>rd</sup> Judicial District to be comprised, on and after January 7, 2025, of Douglas, Elbert, and Lincoln Counties; and

**WHEREAS**, the Parties desire to enter into this IGA in order to establish a planned and orderly dissolution and wind-up of the remaining finances and property of the 18<sup>th</sup> DA as it was constituted prior to January 7, 2025.

**NOW, THEREFORE**, in consideration of the mutual covenants and agreements hereinafter set forth and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties incorporate the recitals set forth above and agree as follows:

1. **Proportional Distribution of Remaining Financial Assets:** C.R.S. 20-1-302 provides that “expenses shall be borne by the various counties in the judicial district, each in the proportion that the population of such county bears to the population of the whole judicial district, according to the last preceding population estimate that is prepared before May 1 of the current year by the division of planning in the department of local affairs.” At the time that the 2024 budget was set, the State Demographer’s Office had published the 2022 population estimate, and that population distribution was used for budgeting expenses across the four counties that comprised the 18<sup>th</sup> Judicial District as it was constituted prior to January 7, 2025. As such, the parties acknowledge and agree that the following

population figures and resulting proportions will be used for the division of remaining assets: Total Population: 1,065,375; Arapahoe (656,015) 61.58% of district population; Douglas (376,026) 35.3% of district population, Elbert (27,821) 2.61% of district population, and Lincoln (5,513) 0.52% of the district population.

2. **Distribution Amounts:** The Parties agree that the attached Schedules 1-5 contain an accurate depiction of the remaining financial assets of the 18<sup>th</sup> DA as they existed prior to January 7, 2025, minus known liabilities. Further, the Parties agree that the distribution amounts shown on Schedule 5 are an accurate depiction of the final settlement amounts to be allocated and distributed from the remaining financial assets of the 18<sup>th</sup> DA to the Parties, based upon the percentage formula outlined in Provision 1. above. These remaining financial assets are currently managed by the Arapahoe County Finance Department and shall be distributed to the Parties in the amounts shown on Schedule 5 by no later than June 30, 2026 (“the settlement date”). Further, the Parties agree that the distribution of the amounts shown on Schedule 5 to the Parties shall constitute a full and final settlement of any and all amounts owed to the Parties from the remaining assets of the 18<sup>th</sup> DA as it existed prior to January 7, 2025, except for forfeiture fund assets applied for prior to December 31, 2024 but not yet received as of the date of this Agreement, and Arapahoe County, and its boards, officers and employees, and the 18<sup>th</sup> DA, shall be forever released and discharged from and all liabilities, claims, and causes of action for allocation or payment of funds relating to the 18<sup>th</sup> DA as it existed prior to January 7, 2025 (except for forfeiture funds received applied for prior to December 31, 2024 but not yet received as of the date of this Agreement).
3. **Data Transfer:** Upon execution of this IGA, all IT costs shall be borne by each separate DA’s office. The 18<sup>th</sup> DA shall provide access to their servers and third party storage platforms containing records belonging to the 23<sup>rd</sup> DA and shall cooperate with the 23<sup>rd</sup> DA in the transfer of such records to the 23<sup>rd</sup> DA servers and/or third party storage platforms. After the data has been successfully transferred to the 23<sup>rd</sup> DA, the 18<sup>th</sup> DA shall delete all such data from their servers and third party storage platforms within two years and provide proof of such deletion to the 23<sup>rd</sup> DA.
4. **Future Forfeiture Payments:** Forfeiture fund assets must be maintained and expended in compliance with the relevant statutes. Annually on July 1st of each year the 18<sup>th</sup> DA and Arapahoe County will provide the 23<sup>rd</sup> DA a lump sum payment and detail report for all forfeitures proceeds received over the prior 12 months based on the collection of seizures applied for before December 31, 2024. Such proceeds shall be split between the two DA’s offices based on the agreed upon population percentage described in Provision 1. Any proceeds collected for sharing requests submitted after December 31, 2024, will remain the sole property of the 18<sup>th</sup> DA.

5. **Payout of Remaining Medical Expenses:** After the Initial Settlement Date, any remaining medical expenses payable by all Parties under the 18<sup>th</sup> Judicial District's self-insured health insurance plan that are not otherwise anticipated by this agreement will be paid jointly by the Counties based upon the population percentages in Provision 1. above. Arapahoe County and the 18<sup>th</sup> Judicial District may invoice the Parties not more frequently than quarterly for these expenses. This provision is only applicable to medical expenses under the 18<sup>th</sup> Judicial District's health insurance plan. Other liability claims that may arise from the 18<sup>th</sup> Judicial District as it existed prior to January 7, 2025, are not subject to this provision and would be addressed through separate negotiations among the Parties.
6. **PERA Pension Liability:** The Parties mutually understand that any PERA pension liability that accrues to the Parties is de minimis. If subject to new information this understanding changes, the parties will revisit assignment of PERA liability among the Parties in a separate agreement or amendment of this agreement.
7. **File Sharing:** The Parties agree to continue to share case file information as relevant to the needs of the Parties and as allowable by law.
8. **Human Resources Documentation:** The Parties agree to provide human resources documentation for 23<sup>rd</sup> Judicial District employees formerly working in the 18<sup>th</sup> Judicial District on a timely basis upon request.
9. **GENERAL TERMS AND CONDITIONS.**
  - A. **Term.** This IGA will commence on the date when it is executed by the Parties and shall remain in full force and effect until terminated by mutual agreement of the Parties.
  - B. **Governing Law.** This IGA shall be governed by the laws of the State of Colorado.
  - C. **Integration and Amendment.** This IGA represents the entire agreement between the Parties regarding the matters contained herein and terminates any oral or collateral agreement or understandings regarding such matters. This IGA may only be amended via a writing signed by the Parties. If any provision of this IGA is held invalid or unenforceable, no other provision shall be affected by such holding, and the remaining provision of this IGA shall continue in full force and effect.
  - D. **No Construction Against Drafting Party.** The Parties and their respective counsel have had the opportunity to review the IGA, and the IGA will not be construed

against any Party merely because any provisions of the IGA were prepared by a particular Party.

- E. Captions and References.** The captions and headings in this IGA are for convenience of reference only and shall not be used to interpret, define, or limit its provisions.
- F. Survival.** Notwithstanding anything to the contrary, the Parties understand and agree that all terms and conditions of this IGA and any exhibits that require continued performance or compliance beyond the termination or expiration of this IGA shall survive such termination or expiration and shall be enforceable against a Party if such Party fails to perform or comply with such term or condition.
- G. Waiver of Rights and Remedies.** This IGA or any of its provisions may not be waived except in writing by a Party's authorized representative. The failure of a Party to enforce any right arising under this IGA on one or more occasions will not operate as a waiver of that or any other right on that or any other occasion.
- H. No Third-Party Beneficiaries.** Enforcement of the terms of this IGA and all rights of action relating to enforcement are strictly reserved to the Parties. Nothing contained in this IGA gives or allows any claim or right of action to any third person or entity. Any person or entity other than the Parties receiving services or benefits pursuant to this IGA is an incidental beneficiary only.
- I. Execution by Counterparts.** This IGA may be executed in two or more counterparts, each of which shall be deemed an original, but all of which shall constitute one and the same instrument.
- J. Authority to Execute.** Each Party represents that all procedures necessary to authorize such Party's execution of this IGA have been performed and that the person signing for such Party has been authorized to execute the IGA.
- K. Appropriation of Funds.** The financial obligations of any of the Counties beyond the current fiscal year, as may be set forth herein, are contingent upon adequate funds being appropriated by such County.

IN WITNESS WHEREOF, the Parties hereto have executed this Intergovernmental Agreement.

BOARD OF COUNTY COMMISSIONERS  
OF THE COUNTY OF ARAPAHOE,  
STATE OF COLORADO

By: \_\_\_\_\_  
Chair, Board of County Commissioners

Date: \_\_\_\_\_

Board of County Commissioners of Douglas County  
(Signature Block/Page)

Board of County Commissioners of Elbert County  
(Signature Block/Page)

Board of County Commissioners of Lincoln County  
(Signature Block/Page)

18<sup>th</sup> Judicial District Attorney  
(Signature Block/Page)

23<sup>rd</sup> Judicial District Attorney  
(Signature Block/Page)

## Schedule 1: DA General Fund Balance Sheet as of 12/31/2024

	<b>Audited Balance</b>	<b>Adj to GF</b>	<b>Adjusted Balance</b>
	<u>12/31/2024</u>		
<b>Cash Balance</b>	\$ 1,535,660.00	\$ (18,183.15)	<b>\$ 1,517,476.85</b>
Due from other agencies			
Federal	310,174.00		310,174.00
State of Co	210,418.00	\$ 10,365.07	220,783.07
Other	16,442.00		16,442.00
Due from Others	245,970.00	\$ 11,334.88	257,304.88
<b>Total Assets</b>	<b>\$ 2,318,664.00</b>	<b>\$ 3,516.80</b>	<b>\$ 2,322,180.80</b>
Accounts Payable	313,279.77	87,200.81	400,480.58
Claims Payable	195,822.00	21,441.47	217,263.47
Other Payable	58,670.00	(40,244.20)	18,425.80
Due to others (Professional Liability Advance)	362,606.90		362,606.90
Due to Granting Agencies (restricted cash)	144,778.68		144,778.68
<b>Total Liabilities</b>	<b>\$ 1,075,157.35</b>	<b>\$ 68,398.08</b>	<b>\$ 1,143,555.43</b>
Fund Balance			
<b>Due to Counties</b>	<b>1,243,506.65</b>	<b>(64,881.28)</b>	<b>1,178,625.37</b>
<b>Total liabilities and fund balances</b>	<b>\$ 2,318,664.00</b>	<b>\$ 3,516.80</b>	<b>\$ 2,322,180.80</b>

## Schedule 2: DA General Fund Cash Allocations to Arapahoe County and Douglas County – Tier 1 Allocations

	<b>Cash Transactions and Tier 1 Allocations</b>		
	<b>Former DA</b>	<b>Arapahoe</b>	<b>Douglas</b>
		61.58%	38.42%
<b>Cash Balance</b>	<b>\$ 1,517,476.85</b>		
Less Claims Paid - HRA	(217,263.47)		
Add Stop Loss Received	193,170.76		
<b>Tier 1 Allocations</b>			
Less Arapahoe County Paid	(400,480.58)	400,480.58	
Less Professional Insurance Advancement	(362,606.90)	223,293.29	139,313.61
Less Unearned Revenue	(144,778.68)	144,778.68	
Add Cash Collected by Arapahoe (Chase and Wells Operating)	611,533.19	(611,533.19)	
<b>Subtotal Tier 1 Allocations</b>	<b>\$ (296,332.97)</b>	<b>\$ 157,019.36</b>	<b>\$ 139,313.61</b>
<b>Cash Balance after Cash Transaction and Tier 1 Allocations</b>	<b>\$ 1,197,051.17</b>		

## Schedule 3: DA General Fund Cash Allocations to Arapahoe, Douglas, Elbert and Lincoln County – Tier 2 Allocations

	<b>Adjusted DA Balances</b>	<b>Arapahoe 61.58%</b>	<b>Douglas 35.30%</b>	<b>Elbert 2.61%</b>	<b>Lincoln 0.51%</b>	<b>GF Total</b>
<b>Cash Balance</b>	\$ 1,197,051.17	737,144.11	422,559.06	31,243.04	6,104.96	\$ 1,197,051.17
<b>Total Assets</b>	<b>1,197,051.17</b>	<b>737,144.11</b>	<b>422,559.06</b>	<b>31,243.04</b>	<b>6,104.96</b>	<b>1,197,051.17</b>
Other Payable	18,425.80	11,346.61	6,504.31	480.91	93.97	18,425.80
<b>Total Liabilities</b>	<b>18,425.80</b>	<b>11,346.61</b>	<b>6,504.31</b>	<b>480.91</b>	<b>93.97</b>	<b>18,425.80</b>
Fund Balance						
<b>Due to Counties</b>	<b>1,178,625.37</b>	<b>725,797.50</b>	<b>416,054.76</b>	<b>30,762.12</b>	<b>6,010.99</b>	<b>1,178,625.37</b>
Total liabilities and fund balances	<b>1,197,051.17</b>	<b>737,144.11</b>	<b>422,559.06</b>	<b>31,243.04</b>	<b>6,104.96</b>	<b>1,197,051.17</b>
<b>Diversion Grant Owed to 23rd</b>	<b>\$96,338.30</b>	(96,338.30)	88,514.88	6,544.58	1,278.83	0
Adjust for Other Payable		7,079.19	(6,504.31)	(480.91)	(93.97)	0
<b>Cash Payout - Tier 2</b>		<b>\$ 647,885.01</b>	<b>\$504,569.64</b>	<b>\$ 37,306.71</b>	<b>\$ 7,289.82</b>	<b>\$ 1,197,051.17</b>

## Schedule 4: DA Forfeiture Fund Cash Allocations to Arapahoe and Douglas County

	Forfeiture Fund	Arapahoe 18th DA 61.58%	Douglas 23rd DA 38.42%
Restricted Cash (Forfeitures)	\$ 97,745.00	60,187.43	\$ 37,557.57
Fund Balance Forfeitures	97,745.00	60,187.43	37,557.57
Cash Allocations for 12/31/2024 bal		60,187.43	37,557.57
2025 Forfeitures received	298,959.66	184,087.31	114,872.35
2026 Forfeitures received through April 30, 2026	\$ 139,962.44	\$ 86,183.23	\$ 53,779.21

## Schedule 5: DA General Fund and Forfeiture Fund Cash Allocations

	<b>Arapahoe</b> <b>61.58%</b>	<b>Douglas</b> <b>35.30%</b>	<b>Elbert</b> <b>2.61%</b>	<b>Lincoln</b> <b>0.51%</b>	<b>General &amp; Forfeiture Fund</b> <b>100.00%</b>
<b>General Fund - Tier 1</b>	\$ 157,019.36	\$139,313.61	\$ -	\$ -	\$ 296,332.97
<b>General Fund - Tier 2</b>	647,885.01	504,569.64	37,306.71	7,289.82	1,197,051.17
<b>Subtotal of General Fund</b>	<u>804,904.37</u>	<u>643,883.25</u>	<u>37,306.71</u>	<u>7,289.82</u>	<u>1,493,384.14</u>
<b>Forfeiture Fund 12/31/24 Bal Split</b>	60,187.43	37,557.57	-	-	97,745.00
<b>1/1/2025-4/30/2026 Forfeiture Fund to Douglas</b>	(168,651.56)	168,651.56	-	-	-
<b>Total</b>	<u><u>\$ 696,440.24</u></u>	<u><u>\$850,092.37</u></u>	<u><u>\$ 37,306.71</u></u>	<u><u>\$ 7,289.82</u></u>	<u><u>\$ 1,591,129.14</u></u>