

**OFFICE OF THE DISTRICT ATTORNEY,
FOURTEENTH JUDICIAL DISTRICT**

Financial Statements

December 31, 2016



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**OFFICE OF THE DISTRICT ATTORNEY,
FOURTEENTH JUDICIAL DISTRICT**

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Independent Auditor's Report

The Office of the District Attorney
Fourteenth Judicial District

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Office of the District Attorney, Fourteenth Judicial District (the District), as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility 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.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Office of the District Attorney, Fourteenth Judicial District as of December 31, 2016, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Report on Summarized Comparative Financial Information

We have previously audited the District's December 31, 2015 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated September 15, 2016. In our opinion, the summarized comparative financial information presented herein as of and for the year ended December 31, 2015 is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Matters

Accounting principles generally accepted in the United States of America require that the defined benefit pension plan schedules on pages 22-23 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 the 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.

Management has omitted 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.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The Non-Major Governmental Funds Financial Statements on pages 24-25 and Schedules of Revenues and Expenditures by County for the General Fund and Juvenile Diversion Fund on pages 26-27 are presented for purpose of additional analysis and are not a required part of the basic financial statements. This supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or the basic financial statement themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, this supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Catterson + Company, P.C.

Steamboat Springs, Colorado
September 15, 2017

OFFICE OF THE DISTRICT ATTORNEY, FOURTEENTH JUDICIAL DISTRICT
Statement of Net Position
December 31, 2016
(with summarized financial information as of December 31, 2015)

	<u>2016</u>	<u>2015</u>
	<u>Governmental Activities</u>	<u>Governmental Activities</u>
Assets:		
Cash and cash equivalents	\$ 975,093	\$ 920,476
Other assets	875	1,480
Capital assets, net of accumulated depreciation	<u>41,610</u>	<u>24,930</u>
Total assets	<u>1,017,578</u>	<u>946,886</u>
Deferred Outflows of Resources:		
Deferred outflows related to pension	<u>67,978</u>	<u>31,789</u>
Total deferred outflows of resources	<u>67,978</u>	<u>31,789</u>
Liabilities:		
Current liabilities:		
Accounts payable	67,422	2,608
Due to other governments	103,789	109,944
Noncurrent liabilities:		
Due within one year	23,978	20,221
Due in more than one year:		
Net pension liability	<u>492,482</u>	<u>454,163</u>
Total liabilities	<u>687,671</u>	<u>586,936</u>
Deferred Inflows of Resources:		
Deferred inflows related to pension	<u>23,349</u>	<u>12,937</u>
Total deferred inflows of resources	<u>23,349</u>	<u>12,937</u>
Net Position (Deficit):		
Net investment in capital assets	41,610	24,930
Restricted	755,488	752,328
Unrestricted	<u>(422,562)</u>	<u>(398,456)</u>
Total net position	<u>\$ 374,536</u>	<u>\$ 378,802</u>

The accompanying notes are an integral part of these financial statements.

OFFICE OF THE DISTRICT ATTORNEY, FOURTEENTH JUDICIAL DISTRICT
Statement of Activities
For the Year Ended December 31, 2016
(with summarized financial information for the year ended December 31, 2015)

Functions/Programs	2016		Net (Expense)	2015
	Expenses	Program Revenues Charges for Services	Revenue and Change in Net Position	Net (Expense) Revenue and Change in Net Position
Governmental activities:				
Judicial activities	\$ 1,988,618	\$ 73,397	\$ (1,915,221)	\$ (1,954,333)
Total governmental activities	1,988,618	73,397	(1,915,221)	(1,954,333)
General revenues:				
County funding			1,656,546	1,768,256
State funding			171,500	174,590
Other			82,909	139,555
Total general revenues			1,910,955	2,082,401
Change in net position			(4,266)	128,068
Net position, beginning of year			378,802	679,173
Change in accounting principles			-	(428,439)
Net position, end of year			\$ 374,536	\$ 378,802

The accompanying notes are an integral part of these financial statements.

OFFICE OF THE DISTRICT ATTORNEY, FOURTEENTH JUDICIAL DISTRICT
Governmental Funds
Balance Sheet
December 31, 2016
(with summarized financial information as of December 31, 2015)

	General Fund	VALE Fund	2016 Victim's Compensation Fund	Other Governmental Funds	Total Governmental Funds	2015 Total Governmental Funds
Assets:						
Cash and cash equivalents	\$ 57,699	\$ 79,045	\$ 719,440	\$ 118,909	\$ 975,093	\$ 920,476
Other	875	-	-	-	875	1,480
Total assets	\$ 58,574	\$ 79,045	\$ 719,440	\$ 118,909	\$ 975,968	\$ 921,956
Liabilities and fund balances:						
Liabilities:						
Accounts payable	\$ 10,936	\$ 55,928	\$ 558	\$ -	\$ 67,422	\$ 2,608
Due to other governments	52,940	-	43,857	6,992	103,789	109,944
Total liabilities	63,876	55,928	44,415	6,992	171,211	112,552
Fund balances:						
Restricted	-	23,117	675,025	57,346	755,488	752,328
Assigned	-	-	-	54,571	54,571	55,553
Unassigned	(5,302)	-	-	-	(5,302)	1,523
Total fund balances	(5,302)	23,117	675,025	111,917	804,757	809,404
Total liabilities and fund balances	\$ 58,574	\$ 79,045	\$ 719,440	\$ 118,909	\$ 975,968	\$ 921,956

The accompanying notes are an integral part of these financial statements.

OFFICE OF THE DISTRICT ATTORNEY, FOURTEENTH JUDICIAL DISTRICT
Reconciliation of the Governmental Funds Balance Sheet
to the Statement of Net Position
December 31, 2016

Total governmental fund balances	\$	804,757
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and, therefore are not reported as assets in the governmental funds:		
Cost of capital assets	\$ 129,594	
Less accumulated depreciation	<u>(87,984)</u>	41,610
Long-term liabilities are not due and payable in the current period and, therefore are not reported as liabilities in the governmental funds:		
Compensated absences		(23,978)
Net pension liability		(492,482)
Deferred inflows related to pension		(23,349)
Deferred outflows related to pension		<u>67,978</u>
Governmental activities net position	\$	<u><u>374,536</u></u>

The accompanying notes are an integral part of these financial statements.

OFFICE OF THE DISTRICT ATTORNEY, FOURTEENTH JUDICIAL DISTRICT
Governmental Funds
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Year Ended December 31, 2016
(with summarized financial information for the year ended December 31, 2015)

	2016				2015	
	General Fund	VALE Fund	Victim's Compensation Fund	Other Governmental Funds	Total Governmental Funds	Total Governmental Funds
Revenues:						
County funding	\$ 1,373,851	\$ 174,097	\$ 88,070	\$ 20,528	\$ 1,656,546	\$ 1,768,256
State funding	124,186	47,314	-	-	171,500	174,590
Grants	86,908	-	-	-	86,908	77,487
Charges for services	73,397	-	-	-	73,397	69,557
Other	6,112	7,619	67,429	1,749	82,909	139,555
Total revenues	1,664,454	229,030	155,499	22,277	2,071,260	2,229,445
Expenditures:						
Judicial services:						
Wages and benefits	1,480,958	-	-	21,421	1,502,379	1,584,638
Awards	-	223,338	91,158	-	314,496	262,661
Office	39,017	-	-	13,948	52,965	58,106
Administrative fees	-	27,491	4,039	-	31,530	30,751
Travel	21,540	-	-	8,584	30,124	31,693
Dues and publications	12,626	-	-	526	13,152	18,261
Staff education	9,304	-	-	6,331	15,635	22,924
Repairs and equipment	21,778	-	-	2,506	24,284	22,914
Trial	44,896	-	-	-	44,896	33,778
Professional fees	9,376	-	-	3,759	13,135	12,641
Other	3,358	-	-	1,527	4,885	5,951
Capital outlay	28,426	-	-	-	28,426	-
Total expenditures	1,671,279	250,829	95,197	58,602	2,075,907	2,084,318
Excess (deficiency) of revenues over expenditures	(6,825)	(21,799)	60,302	(36,325)	(4,647)	145,127
Other financing sources:						
Operating transfers in (out)	-	(22,932)	(12,115)	35,047	-	-
Excess (deficiency) of revenues and other financing sources over expenditures	(6,825)	(44,731)	48,187	(1,278)	(4,647)	145,127
Fund balance (deficit), beginning of year	1,523	67,848	626,838	113,195	809,404	664,277
Fund balance (deficit), end of year	\$ (5,302)	\$ 23,117	\$ 675,025	\$ 111,917	\$ 804,757	\$ 809,404

The accompanying notes are an integral part of these financial statements.

OFFICE OF THE DISTRICT ATTORNEY, FOURTEENTH JUDICIAL DISTRICT
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures,
and Changes in Fund Balances to the Statement of Activities
For the Year Ended December 31, 2016

Change in governmental fund balances	\$	(4,647)
<p>Amounts reported for governmental activities in the statement of activities are different because:</p>		
<p>Capital outlays are reported as expenditures in the governmental funds. However, in the statement of activities, the cost is allocated over the estimated useful lives of the assets as depreciation expense. The following is the amount by which depreciation exceeded capital outlays in the current period:</p>		
Capital outlays	\$ 28,426	
Depreciation	<u>(11,746)</u>	16,680
<p>Expenses reported in the statement of activities related to the accrual of compensated absences do not require the use of current financial resources and, therefore are not reported as expenditures in the governmental funds.</p>		
		(3,757)
<p>In the governmental funds, expenditures for the defined benefit pension plan are measured by the amount of financial resources used, whereas in the statement of activities, they are measured as the liability is accrued according to actuarial estimates. This is the amount the net pension liability and related deferred inflows and outflows increased in the current year.</p>		
		<u>(12,542)</u>
Change in net position of governmental activities	<u>\$</u>	<u>(4,266)</u>

The accompanying notes are an integral part of these financial statements.

OFFICE OF THE DISTRICT ATTORNEY, FOURTEENTH JUDICIAL DISTRICT
Notes to Financial Statements
December 31, 2016
(with summarized financial information as of December 31, 2015 and for the year then ended)

Note 1: Summary of Significant Accounting Policies

The Office of the District Attorney, Fourteenth Judicial District (the District) was established under Colorado Revised Statutes (CRS) §13-5-115 to provide judicial services for the counties of Grand, Moffat and Routt in northwest Colorado.

The District's financial statements are prepared in accordance with accounting principles generally accepted in the United States of America (US GAAP). The Governmental Accounting Standards Board (GASB) is the standard-setting body for the establishment of US GAAP in governmental entities. The following summary of the more significant accounting policies of the District is presented to assist the reader in interpreting these financial statements and should be viewed as an integral part of this report.

Reporting Entity

The reporting entity consists of (a) the primary government, i.e., the District, and (b) organizations for which the District is financially accountable. The District does not have any component units for which it is financially accountable.

Measurement Focus and Basis of Accounting

The government-wide financial statements use a flow of economic resources measurement focus to determine net income and financial position. The accounting principles used are similar to those applicable to businesses in the private sector and thus, maintained on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

Governmental fund financial statements use a current financial resources measurement focus and are maintained on the modified accrual basis of accounting. Revenues are recognized when they become susceptible to accrual; that is, when they become both measurable and available to finance expenditures of the current period. Revenues are considered to be available when they are collected within the current period or soon enough thereafter to pay liabilities of the current period. The District considers revenues collected within 60 days after year end to be available and thus recognizes them as revenues in the current year.

Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Financial Statement Presentation

Government-Wide Financial Statements

The statement of net position and the statement of activities report information about the nonfiduciary activities of the District. The District's primary activities are categorized as governmental activities.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the District's governmental activities. Direct expenses are those that are clearly identified with a specific program. Program revenues include (a) charges for services and (b) grants and contributions that are restricted for the operating or capital requirements of a specific program. All other revenues not meeting the criteria for classification as program revenues are reported as general revenues.

OFFICE OF THE DISTRICT ATTORNEY, FOURTEENTH JUDICIAL DISTRICT
Notes to Financial Statements
December 31, 2016
(with summarized financial information as of December 31, 2015 and for the year then ended)

Note 1: Summary of Significant Accounting Policies (continued)

Financial Statement Presentation (continued)

Fund Financial Statements

The fund financial statements report information about the District's funds.

The District reports the following major governmental funds:

The *General Fund* is the District's primary operating fund. It accounts for all financial resources of the District except those required to be accounted for in another fund.

The *Victim's Assistance and Law Enforcement (VALE) Fund* was established by the Assistance to Victims of and Witnesses to Crimes and Aid to Law Enforcement Act (CRS §24-4.2) to receive funds from surcharges on felon, misdemeanor and traffic convictions to be used for grant awards to other organizations. The five-member board is appointed by the District Attorney and primarily responsible for the authorization of fund disbursements.

The *Victim's Compensation Fund* was established by the Crime Victim Compensation Act (CRS §24-4.1) to protect and assist victims of crime and members of the immediate families of such victims. The three-member board is appointed by the District Attorney and primarily responsible for the authorization of crime victim compensation payments.

Fund Balance Presentation

Fund balances of the governmental funds are classified as follows:

- Non-spendable – includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.
- Restricted – includes amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation, or because of constraints that are externally imposed by creditors, grantors, contributors or the laws or regulations of other governments.
- Committed – includes amounts that can be spent only for specific purposes pursuant to constraints imposed by formal action of the District. Such formal action may be in form of an ordinance or resolution and may only be modified or rescinded by a subsequent formal action.
- Assigned – includes amounts that are intended by the District to be used for specific purposes but are neither restricted nor committed. Assignments may be made only by management.
- Unassigned – represents the residual positive balance within the General Fund which has not been restricted, committed or assigned.

Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Net Position

Cash

The District's cash includes cash on hand and demand deposits.

OFFICE OF THE DISTRICT ATTORNEY, FOURTEENTH JUDICIAL DISTRICT
Notes to Financial Statements
December 31, 2016
(with summarized financial information as of December 31, 2015 and for the year then ended)

Note 1: Summary of Significant Accounting Policies (continued)

Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Net Position (continued)

Capital Assets

Capital assets include equipment and vehicles. Capital assets are defined by the District as assets with an estimated useful life in excess of one year and an individual cost greater than \$3,000. Such assets are recorded at historical cost. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

	<u>Years</u>
Equipment	10
Vehicles	5

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position includes a separate section for deferred outflows of resources. Deferred outflows of resources represent a consumption of net position that applies to future periods and will not be recognized as an outflow of resources (expense/expenditure) until that time. The District's deferred outflows of resources relate to the recording of the net pension liability.

In addition to liabilities, the statement of net position includes a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to future periods and will not be recognized as an inflow of resources (revenue) until that time. The District's deferred inflows of resources relate to the recording of the net pension liability.

Compensated Absences

It is the District's policy to permit employees to accumulate earned but unused vacation time. Upon termination of employment from the District, an employee will be compensated for all accrued vacation time up to a maximum of 20 days at their current rate of pay. Accumulated, unpaid vacation time is accrued when earned in the government-wide financial statements. A liability is recorded in the governmental fund financial statements only when payment is due.

Interfund Transactions

The VALE Fund and Victim's Compensation Fund transfer a percentage of receipts to the VALE Administrative Fund and Victim's Compensation Administrative Fund, respectively, to cover administrative costs rendered. This activity has been recorded as an interfund transfer in the fund financial statements.

The VALE Fund awarded \$52,800 and \$43,363, respectively, to the District's General Fund during the years ended December 31, 2016 and 2015. These amounts are included as revenues and expenditures in the fund financial statements but eliminated in the government-wide financial statements.

Use of Estimates

The preparation of financial statements in conformity with US GAAP requires the District's management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amount of revenues and expenses during the reporting period. Actual results could differ from those estimates.

OFFICE OF THE DISTRICT ATTORNEY, FOURTEENTH JUDICIAL DISTRICT
Notes to Financial Statements
December 31, 2016
(with summarized financial information as of December 31, 2015 and for the year then ended)

Note 1: Summary of Significant Accounting Policies (continued)

Comparative Financial Statements

The financial statements include certain prior-year summarized comparative information in total. Such information does not include sufficient detail to constitute a presentation in conformity with US GAAP. Accordingly, such information should be read in conjunction with the District's audited financial statements for the year ended December 31, 2015, from which the summarized information was derived.

New Accounting Pronouncements

Effective January 1, 2016, the District adopted the provisions of the following GASB Statements:

- GASB Statement No. 72, "*Fair Value Measurement and Application*." The effect of this adoption is to improve financial reporting by clarifying the definition of fair value for financial reporting purposes, establishing general principles for measuring fair value, and enhancing disclosures about fair value measurements.
- GASB Statement No. 77, "*Tax Abatement Disclosures*." The effect of this adoption is to improve disclosure of tax abatement information about (1) the District's own tax abatement agreements and (2) those that are entered into by other governments and that reduce the District's tax revenues. This Statement defines a tax abatement as resulting from an agreement between a government and an individual or entity in which the government promises to forgo tax revenues and the individual or entity promises to subsequently take a specific action that contributes to the economic development or otherwise benefits the government or its citizens.

The District has not entered into any tax abatement agreements nor has any other government that reduces the District's tax revenues.

Note 2: Stewardship, Compliance and Accountability

Budgetary Information

The District does not appropriate funds. Budgets are submitted to each county for administrative expenditures and to grantor agencies with grant applications.

TABOR Amendment

In November 1992, Colorado voters amended Article X of the Colorado Constitution by adding Section 20, commonly known as the Taxpayer's Bill of Rights (TABOR). TABOR contains tax spending, revenue and debt limitations that apply to the State of Colorado and all local governments, excluding enterprises. TABOR requires, with certain exceptions, advance voter approval for any new tax, tax rate increase, mill levy above that for the prior year, extension of any expiring tax, or tax policy change directly causing a net tax revenue gain to any local government.

District management does not believe that the provisions of TABOR apply to it, since it does not levy nor assess any taxes. However, TABOR is complex and subject to interpretation. Many of its provisions may require judicial interpretation.

OFFICE OF THE DISTRICT ATTORNEY, FOURTEENTH JUDICIAL DISTRICT
Notes to Financial Statements
December 31, 2016
(with summarized financial information as of December 31, 2015 and for the year then ended)

Note 3: Detailed Notes on All Funds

Deposits

The carrying amount of the District's deposits at December 31, 2016 and 2015 was \$978,802 and \$920,478, respectively, and bank balances were \$982,747 and \$936,865, respectively. Of the bank balances, \$434,263 and \$443,367, respectively, at December 31, 2016 and 2015 was covered by federal deposit insurance and \$548,484 and \$493,498, respectively, was uninsured but collateralized in accordance with provisions of the Colorado Public Deposit Protection Act (PDPA).

The PDPA requires that all units of local government deposit cash in eligible public depositories; eligibility is determined by state regulators. Amounts on deposit in excess of federal insurance levels must be collateralized. The eligible collateral is determined by the PDPA. PDPA allows the institution to create a single collateral pool for all public funds. The collateral 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 equal or exceed 102% of the aggregate uninsured deposits.

Capital Assets

Capital asset activity for the year ended December 31, 2016 is summarized below:

	Beginning Balance	Additions	Retirements	Ending Balance
Governmental activities:				
Equipment	\$ 24,899	\$ -	\$ -	\$ 24,899
Vehicles	76,269	28,426	-	104,695
Total capital assets at cost	<u>101,168</u>	<u>28,426</u>	<u>-</u>	<u>129,594</u>
Less accumulated depreciation for:				
Equipment	(24,900)	-	-	(24,900)
Vehicles	(51,338)	(11,746)	-	(63,084)
Total accumulated depreciation	<u>(76,238)</u>	<u>(11,746)</u>	<u>-</u>	<u>(87,984)</u>
Governmental activities capital assets, net	<u>\$ 24,930</u>	<u>\$ 16,680</u>	<u>\$ -</u>	<u>\$ 41,610</u>

Capital asset activity for the year ended December 31, 2015 is summarized below:

	Beginning Balance	Additions	Retirements	Ending Balance
Governmental activities:				
Equipment	\$ 24,899	\$ -	\$ -	\$ 24,899
Vehicles	76,269	-	-	76,269
Total capital assets at cost	<u>101,168</u>	<u>-</u>	<u>-</u>	<u>101,168</u>
Less accumulated depreciation for:				
Equipment	(24,220)	(680)	-	(24,900)
Vehicles	(40,539)	(10,799)	-	(51,338)
Total accumulated depreciation	<u>(64,759)</u>	<u>(11,479)</u>	<u>-</u>	<u>(76,238)</u>
Governmental activities capital assets, net	<u>\$ 36,409</u>	<u>\$ (11,479)</u>	<u>\$ -</u>	<u>\$ 24,930</u>

OFFICE OF THE DISTRICT ATTORNEY, FOURTEENTH JUDICIAL DISTRICT
Notes to Financial Statements
December 31, 2016
(with summarized financial information as of December 31, 2015 and for the year then ended)

Note 3: Detailed Notes on All Funds (continued)

Noncurrent Liabilities

The District's noncurrent liability activity for the year ended December 31, 2016 was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Amounts Due Within One Year</u>
Accrued liability for compensated absences	\$ 20,221	\$ 23,978	\$ (20,221)	\$ 23,978	\$ 23,978

The District's noncurrent liability activity for the year ended December 31, 2015 was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Amounts Due Within One Year</u>
Accrued liability for compensated absences	\$ 21,513	\$ 20,221	\$ (21,513)	\$ 20,221	\$ 20,221

Governmental Fund Balances

The District's governmental fund balances are classified as follows at December 31, 2016:

	<u>General Fund</u>	<u>VALE Fund</u>	<u>Victim's Compensation Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Restricted for:					
Victim assistance and law enforcement	\$ -	\$ 23,117	\$ -	\$ -	\$ 23,117
Victim's compensation	-	-	675,025	-	675,025
Juvenile diversion	-	-	-	48,732	48,732
Offender's alternative disposition	-	-	-	8,004	8,004
Drug court	-	-	-	610	610
Assigned to:					
Victim assistance and law enforcement administration	-	-	-	56,161	56,161
Victim's compensation administration	-	-	-	(1,590)	(1,590)
Unassigned	(5,302)	-	-	-	(5,302)
Total fund balances	<u>\$ (5,302)</u>	<u>\$ 23,117</u>	<u>\$ 675,025</u>	<u>\$ 111,917</u>	<u>\$ 804,757</u>

Restrictions on fund balances are for various purposes as required by Colorado Revised Statutes.

OFFICE OF THE DISTRICT ATTORNEY, FOURTEENTH JUDICIAL DISTRICT
Notes to Financial Statements
December 31, 2016
(with summarized financial information as of December 31, 2015 and for the year then ended)

Note 4: Pension Plans

Defined Benefit Pension Plan

Summary of Significant Accounting Policies

The District participates in the State Division Trust Fund (SDTF), 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 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.

General Information About the Pension Plan

Plan Description. Eligible employees of the District are provided with pensions through the SDTF. Plan benefits are specified in Title 24, Article 51 of CRS, 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. 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 CRS § 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% and then multiplied by years of service credit
- The value of the retiring employee's member contribution account plus a 100% 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% 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% or 100% 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.

Benefit recipients who elect to receive a lifetime retirement benefit are generally eligible to receive post-retirement cost-of-living adjustments, referred to as annual increases in the CRS. Benefit recipients under the PERA benefit structure who began eligible employment before January 1, 2007 receive an annual increase of 2%, unless PERA has a negative investment year, in which case the annual increase for the next three years is the lesser of 2% or the average of the Consumer Price Index for Urban Wage Earners and Clerical Workers (CPI-W) for the prior calendar year. Benefit recipients under the PERA benefit structure who began eligible employment after January 1, 2007 receive an annual increase of the lesser of 2% or the average CPI-W for the prior calendar year, not to exceed 10% of PERA's Annual Increase Reserve (AIR) for the SDTF.

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. The disability benefit amount is based on the retirement benefit formula shown above considering a minimum 20 years of service credit, if deemed disabled.

OFFICE OF THE DISTRICT ATTORNEY, FOURTEENTH JUDICIAL DISTRICT
Notes to Financial Statements
December 31, 2016
(with summarized financial information as of December 31, 2015 and for the year then ended)

Note 4: Pension Plans (continued)

Defined Benefit Pension Plan (continued)

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. Eligible employees and the District are required to contribute to the SDTF at a rate set by Colorado statute. The contribution requirements are established under CRS § 24-51-401, et seq. Eligible employees with the exception of State Troopers are required to contribute 8.00% of their PERA-includable salary. The employer contribution requirements for all employees except State Troopers, as a percentage of salary for the years ended December 31, 2016, are summarized as follows:

Employer contribution rate	12.85%
Amount of employer contribution apportioned to the Health Care Trust Fund as specified in CRS § 24-51-208(1)(f)	-1.02%
Amount apportioned to the SDTF	11.83%
Amortization Equalization Disbursement (AED) as specified in CRS § 24-51-411	4.20%
Supplemental Amortization Equalization Disbursement (SAED) as specified in CRS § 24-51-411	4.00%
Total Employer Contribution Rate to the SDTF	20.03%

Employer contributions are recognized by the SDTF in the period in which the compensation becomes payable to the member and the District is statutorily committed to pay the contributions to the SDTF. Employer contributions recognized by the SDTF from the District were \$23,699 and \$22,529, respectively, for the years ended December 31, 2016 and 2015.

Net Pension Liability, Pension Expense, and Deferred Outflows/Inflows of Resources Related to Pension

At December 31, 2016, the District reported a liability of \$492,482 for its proportionate share of the collective net pension liability. The net pension liability was measured as of December 31, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2014. Standard update procedures were used to roll forward the total pension liability to December 31, 2015. The District's proportion of the net pension liability was based on the District's contributions to the SDTF for the calendar year 2015 relative to the total contributions of participating employers to the SDTF.

At December 31, 2015, the District proportion was 0.0046764835%, which was a decrease of 0.0001516865% from its proportion measured as of December 31, 2014.

OFFICE OF THE DISTRICT ATTORNEY, FOURTEENTH JUDICIAL DISTRICT
Notes to Financial Statements
December 31, 2016
(with summarized financial information as of December 31, 2015 and for the year then ended)

Note 4: Pension Plans (continued)

Defined Benefit Pension Plan (continued)

For the years ended December 31, 2016 and 2015, the District recognized pension expense of \$16,181 and \$6,872, respectively. At December 31, 2016, the 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	\$ 7,171	\$ 15
Changes of assumptions or other inputs	-	5,830
Net difference between projected and actual investment earnings	37,108	-
Changes in proportion and differences between contributions recognized and proportionate share of contributions	-	17,504
Contributions subsequent to the measurement date	23,699	
 Total	 \$ 67,978	 \$ 23,349

The deferred outflows of resources of \$23,699 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, 2016. 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 Ended December 31,	
2016	\$ 5,914
2017	1,636
2018	5,784
2019	7,596
	\$ 20,930

Actuarial Assumptions. The total pension liability in the December 31, 2014 actuarial valuation was determined using the following actuarial cost method, actuarial assumptions and other inputs:

Price inflation	2.80 percent
Real wage growth	1.10 percent
Wage inflation	3.90 percent
Salary increases, including wage inflation	3.90 - 9.57 percent
Long-term investment rate of return, net of pension plan investment expenses, including price inflation	7.50 percent
Post-retirement benefit increases:	
PERA benefit structure hired prior to 1/1/07 and DPS benefit structure (automatic)	2.00 percent
PERA benefit structure hired after 12/31/06 (ad hoc, substantively automatic)	Financed by the Annual Increase Reserve

Mortality rates were based on the RP-2000 Combined Mortality Table for Males or Females, as appropriate, with adjustments for mortality improvements based on a projection of Scale AA to 2020 with Males set back 1 year, and Females set back 2 years.

OFFICE OF THE DISTRICT ATTORNEY, FOURTEENTH JUDICIAL DISTRICT
Notes to Financial Statements
December 31, 2016
(with summarized financial information as of December 31, 2015 and for the year then ended)

Note 4: Pension Plans (continued)

Defined Benefit Pension Plan (continued)

The actuarial assumptions used in the December 31, 2014 valuation were based on the results of an actuarial experience study for the period January 1, 2008 through December 31, 2011, adopted by the PERA's Board on November 13, 2012, and an economic assumption study, adopted by PERA's Board on November 15, 2013 and January 17, 2014.

Changes in assumptions or other inputs since the December 31, 2013 actuarial valuation are as follows:

- The following programming changes were made:
 - Valuation of the full survivor benefit without any reduction for possible remarriage.
 - Reflection of the employer match on separation benefits for all eligible years.
 - Reflection of one year of service eligibility for survivor annuity benefit.
 - Refinement of the 18 month annual increase timing.
 - Refinements to directly value certain and life, modified cash refund and pop-up benefit forms.

- The following methodology changes were made:
 - Recognition of merit salary increases in the first projection year.
 - Elimination of the assumption that 35% of future disabled members elect to receive a refund.
 - Removal of the negative value adjustment for liabilities associated with refunds of future terminating members.
 - Adjustments to the timing of the normal cost and unfunded actuarial accrued liability payment calculations to reflect contributions throughout the year.

The SDTF's long-term rate of return on pension plan investments was determined using 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 percentage and then adding expected inflation.

As of the November 15, 2013 adoption of the long-term expected rate of return by the PERA Board, the target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>10 Year Expected Geometric Real Rate of Return</u>
U.S. Equity - Large Cap	26.76%	5.00%
U.S. Equity - Small Cap	4.40%	5.19%
Non U.S. Equity - Developed	22.06%	5.29%
Non U.S. Equity - Emerging	6.24%	6.76%
Core Fixed Income	24.05%	0.98%
High Yield	1.53%	2.64%
Long Duration Govt/Credit	0.53%	1.57%
Emerging Market Bonds	0.43%	3.04%
Real Estate	7.00%	5.09%
Private Equity	7.00%	7.15%
Total	<u>100.00%</u>	

In setting the long-term expected rate of return, projections to model future returns provide a range of expected long-term results that, including expected inflation, ultimately support a long-term expected rate of return assumption of 7.50%.

OFFICE OF THE DISTRICT ATTORNEY, FOURTEENTH JUDICIAL DISTRICT
Notes to Financial Statements
December 31, 2016
(with summarized financial information as of December 31, 2015 and for the year then ended)

Note 4: Pension Plans (continued)

Defined Benefit Pension Plan (continued)

Discount Rate. The discount rate used to measure the total pension liability was 7.50%. 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:

- 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 3.9%.
- Employee contributions were assumed to be made at the current member contribution rate. 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, including current and estimated future AED and SAED, until the Actuarial Value Funding Ratio reaches 103%, at which point, the AED and the SAED will each drop 0.50% every year until they are zero. Additionally, estimated employer contributions included 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 used by the plan to estimate future actuarially determined contributions assuming an analogous future plan member growth rate.
- The AIR balance was excluded from the initial fiduciary net position, 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. As the ad hoc post-retirement benefit increases financed by the AIR are defined to have a present value at the long-term expected rate of return on plan investments equal to the amount transferred for their future payment, AIR transfers to the fiduciary net position and the subsequent AIR benefit payments have no impact on the Single Equivalent Interest Rate (SEIR) determination process when the timing of AIR cash flows is not a factor (i.e., the plan's fiduciary net position is not projected to be depleted). When AIR cash flow timing is not a factor in the SEIR determination process (i.e., the plan's fiduciary net position is projected to be depleted). AIR transfers to the fiduciary net position and the subsequent AIR benefit payments were estimated and included in the projections.
- Benefit payments and contributions were assumed to be made at the end of the month.

Based on the above actuarial cost method and assumptions, the SDTF's fiduciary net position was projected to be available to make all projected future benefit payments of current members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The discount rate determination does not use the Municipal Bond Index Rate. There was no change in the discount rate from the prior measurement date.

OFFICE OF THE DISTRICT ATTORNEY, FOURTEENTH JUDICIAL DISTRICT
Notes to Financial Statements
December 31, 2016
(with summarized financial information as of December 31, 2015 and for the year then ended)

Note 4: Pension Plans (continued)

Defined Benefit Pension Plan (continued)

Sensitivity of the Collective Net Pension Liability to Changes in the Discount Rate. The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.50%, 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 (6.50%) or 1-percentage point higher (8.50%) than the current rate:

Discount Rate:	Sensitivity of the NPL		
	6.50%	7.50%	8.50%
Proportionate share of the NPL	<u>\$ 622,182</u>	<u>\$ 492,482</u>	<u>\$ 383,992</u>

Pension Plan Fiduciary Net Position. Detailed information about the SDTF'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.

Other Post-Employment Benefits

Health Care Trust Fund

Plan Description. The District contributes to the Health Care Trust Fund (HCTF), a cost-sharing multiple-employer healthcare trust administered by PERA. The HCTF provides a health care premium subsidy and health care programs (known as PERACare) to PERA participating benefit recipients and their eligible beneficiaries. Title 24, Article 51, Part 12 of the CRS, as amended, establishes the HCTF and sets forth a framework that grants authority to the PERA Board to contract, self-insure and authorize disbursements necessary in order to carry out the purposes of the PERACare program, including the administration of health care subsidies. PERA issues a publicly available comprehensive annual financial report that can be obtained at www.copera.org/investments/pera-financial-reports.

Funding Policy. The District is required to contribute at a rate of 1.02% of PERA includable salary for all PERA members as set by statute. No member contributions are required. The contribution requirements for the District are established under Title 24, Article 51, Part 4 of the CRS, as amended. The apportionment of the contributions to the HCTF is established under Title 24, Article 51, Section 208(1)(f) of the CRS, as amended. For the years ended December 31, 2016, 2015, and 2014, the District's employer contributions to the HCTF were \$1,326 annually, equal to their required contributions for each year.

Defined Contribution Plan

Certain full-time employees are covered under a defined contribution pension plan. Under the terms of the plan, eligible employees contribute 3% of their salary and the District contributes up to a 3% match. All participants are immediately vested. Employer and employee contributions to the plan were \$27,547 and \$28,378 each, respectively, during the years ended December 31, 2016 and 2015.

Deferred Compensation Plan

The District offers its employees the opportunity to voluntarily participate in a deferred compensation plan established under Internal Revenue Code Section 457. The plan, available to all employees, permits participants to defer a portion of their salary until future years. The deferred compensation is not available to participants until termination, retirement, death or unforeseeable emergency.

OFFICE OF THE DISTRICT ATTORNEY, FOURTEENTH JUDICIAL DISTRICT
Notes to Financial Statements
December 31, 2016
(with summarized financial information as of December 31, 2015 and for the year then ended)

Note 5: Other Information

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; injuries to employees, and natural disasters. The District maintains commercial insurance for these risks of loss, including workers compensation. No claims have been filed in the past three fiscal years.

Subsequent Events

The District has evaluated subsequent events through September 15, 2017, the date these financial statements were available to be issued.

OFFICE OF THE DISTRICT ATTORNEY
FOURTEENTH JUDICIAL DISTRICT
Required Supplementary Information
Schedule of the District's Proportionate Share
of the Net Pension Liability
State Division Trust Fund (SDTF)
Last 10 Years*

	2016	2015
District's proportion of the net pension liability	0.004676%	0.004828%
District's proportionate share of the net pension liability	\$ 492,482	\$ 454,163
District's covered-employee payroll	\$ 130,000	\$ 130,000
District's proportionate share of the net pension liability as a percentage of its covered-employee payroll	378.83%	349.36%
Plan fiduciary net position as a percentage of the total pension liability	56.11%	59.84%

* The amounts presented for each year were determined as of 12/31.

OFFICE OF THE DISTRICT ATTORNEY
FOURTEENTH JUDICIAL DISTRICT
Required Supplementary Information
Schedule of the District Contributions
State Division Trust Fund (SDTF)
Last 10 Years*

	<u>2016</u>	<u>2015</u>
Contractually required contribution	\$ 23,699	\$ 22,529
Contributions in relation to the contractually required contribution	<u>\$ (23,699)</u>	<u>\$ (22,529)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>
District's covered-employee payroll	\$ 130,000	\$ 130,000
Contributions as a percentage of covered-employee payroll	18.23%	17.33%

OFFICE OF THE DISTRICT ATTORNEY, FOURTEENTH JUDICIAL DISTRICT
Nonmajor Governmental Funds
Combining Balance Sheet
December 31, 2016
(with summarized financial information for the year ended December 31, 2015)

	2016					Total	2015 Total
	Juvenile Diversion Fund	VALE Administration	Victim's Compensation Administration	Offender's Alternative Disposition	Drug Court		
Assets:							
Cash	\$ 55,724	\$ 56,161	\$ (1,590)	\$ 8,004	\$ 610	\$ 118,909	\$ 115,458
Total assets	<u>55,724</u>	<u>56,161</u>	<u>(1,590)</u>	<u>8,004</u>	<u>610</u>	<u>118,909</u>	<u>115,458</u>
Liabilities and fund balances:							
Liabilities:							
Due to other governments	6,992	-	-	-	-	6,992	2,263
Total liabilities	<u>6,992</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,992</u>	<u>2,263</u>
Fund balances:							
Restricted	48,732	-	-	8,004	610	57,346	57,642
Assigned	-	56,161	(1,590)	-	-	54,571	55,553
Total fund balances	<u>48,732</u>	<u>56,161</u>	<u>(1,590)</u>	<u>8,004</u>	<u>610</u>	<u>111,917</u>	<u>113,195</u>
Total liabilities and fund balances	<u>\$ 55,724</u>	<u>\$ 56,161</u>	<u>\$ (1,590)</u>	<u>\$ 8,004</u>	<u>\$ 610</u>	<u>\$ 118,909</u>	<u>\$ 115,458</u>

OFFICE OF THE DISTRICT ATTORNEY, FOURTEENTH JUDICIAL DISTRICT
Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the Year Ended December 31, 2016
(with summarized financial information for the year ended December 31, 2015)

	2016						2015
	Juvenile Diversion Fund	VALE Administration	Victim's Compensation Administration	Offender's Alternative Disposition	Drug Court	Total	Total
Revenues:							
County funding	\$ 20,528	\$ -	\$ -	\$ -	\$ -	\$ 20,528	\$ 24,738
Other	121	-	-	1,750	(122)	1,749	3,880
Total revenues	<u>20,649</u>	<u>-</u>	<u>-</u>	<u>1,750</u>	<u>(122)</u>	<u>22,277</u>	<u>28,618</u>
Expenditures:							
Wages and benefits	19,421	1,500	500	-	-	21,421	25,627
Professional fees	-	1,082	1,047	1,630	-	3,759	2,484
Office	-	8,952	4,996	-	-	13,948	15,226
Travel	760	5,886	1,938	-	-	8,584	11,756
Dues and publications	-	526	-	-	-	526	545
Staff education	-	4,173	2,158	-	-	6,331	7,915
Repairs and equipment	-	1,399	1,107	-	-	2,506	4,655
Other	687	351	414	-	75	1,527	3,649
Total expenditures	<u>20,868</u>	<u>23,869</u>	<u>12,160</u>	<u>1,630</u>	<u>75</u>	<u>58,602</u>	<u>71,857</u>
Excess (deficiency) of revenues over expenditures	(219)	(23,869)	(12,160)	120	(197)	(36,325)	(43,239)
Other financing sources:							
Transfers	-	22,932	12,115	-	-	35,047	40,580
Excess (deficiency) of revenues and other financing sources over expenditures	(219)	(937)	(45)	120	(197)	(1,278)	(2,659)
Fund balance, beginning of year	48,951	57,098	(1,545)	7,884	807	113,195	115,854
Fund balance, end of year	<u>\$ 48,732</u>	<u>\$ 56,161</u>	<u>\$ (1,590)</u>	<u>\$ 8,004</u>	<u>\$ 610</u>	<u>\$ 111,917</u>	<u>\$ 113,195</u>

OFFICE OF THE DISTRICT ATTORNEY, FOURTEENTH JUDICIAL DISTRICT
General Fund
Schedule of Revenues and Expenditures and by County
For the Year Ended December 31, 2016

	<u>Grand County</u>	<u>Moffat County</u>	<u>Routt County</u>	<u>Non-County Activity</u>	<u>Total</u>
Revenues:					
County funding	\$ 375,432	\$ 392,099	\$ 659,260	\$ -	\$ 1,426,791
State funding	34,727	32,305	57,154	-	124,186
Grants	14,784	13,728	24,288	34,108	86,908
Charges for services	14,640	26,520	32,237	-	73,397
Other	1,738	1,679	2,695	-	6,112
	<u>441,321</u>	<u>466,331</u>	<u>775,634</u>	<u>34,108</u>	<u>1,717,394</u>
Total revenues					
Expenditures:					
Judicial services:					
Wages and benefits	402,591	374,338	662,467	41,562	1,480,958
Office	16,051	13,224	9,742	-	39,017
Dues and publications	4,136	4,155	4,335	-	12,626
Staff education	2,558	4,037	2,709	-	9,304
Travel	7,409	6,235	7,896	-	21,540
Repairs and equipment	3,763	9,465	8,550	-	21,778
Trial	8,671	8,237	27,988	-	44,896
Professional fees	3,098	3,447	2,831	-	9,376
Other	2,148	1,839	-	(629)	3,358
Capital outlay	7,959	7,391	13,076	-	28,426
	<u>458,384</u>	<u>432,368</u>	<u>739,594</u>	<u>40,933</u>	<u>1,671,279</u>
Total expenditures					
Excess of revenues over expenditures	(17,063)	33,963	36,040	(6,825)	46,115
Reimbursement due (to)/from County	17,063	(33,963)	(36,040)	-	(52,940)
Change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (6,825)</u>	<u>\$ (6,825)</u>

OFFICE OF THE DISTRICT ATTORNEY, FOURTEENTH JUDICIAL DISTRICT
Juvenile Diversion Fund
Schedule of Revenues and Expenditures and by County
For the Year Ended December 31, 2016

	<u>Routt County</u>	<u>Non-County Activity</u>	<u>Total</u>
Revenues:			
County funding	\$ 27,520	\$ -	\$ 27,520
Other	-	121	121
Total revenues	<u>27,520</u>	<u>121</u>	<u>27,641</u>
Expenditures:			
Wages and benefits	19,421	-	19,421
Travel	760	-	760
Other	347	340	687
Total expenditures	<u>20,528</u>	<u>340</u>	<u>20,868</u>
Excess of revenues over expenditures	6,992	(219)	6,773
Reimbursement due to County	<u>(6,992)</u>	<u>-</u>	<u>(6,992)</u>
Change in fund balance	<u>\$ -</u>	<u>\$ (219)</u>	<u>\$ (219)</u>