



Financial Statements
December 31, 2016

Office of the District Attorney
Eighteenth Judicial District



RECEIVED

By the Office of the State Auditor at 8:04 am, Oct 17, 2017

TABLE OF CONTENTS

INDEPENDENT AUDITOR’S REPORT	I
MANAGEMENT’S DISCUSSION AND ANALYSIS	IV
BASIC FINANCIAL STATEMENTS	
Government-wide Financial Statements	
Statement of Net Position	1
Statement of Activities	2
Fund Financial Statements	
Balance Sheet – Governmental Funds	3
Statement of Revenues, Expenditures and Changes in Fund Balances- Governmental Funds	4
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	5
Statement of Revenue, Expenditures and Changes in Fund Balances- Budget and Actual – General Fund	6
Notes to Financial Statements	7
REQUIRED SUPPLEMENTARY INFORMATION	
Schedule of the Office’s Proportionate Share of the Net Pension Liability	24
Schedule of Office Contributions	25
SUPPLEMENTARY INFORMATION	
Schedule of General Operating Intergovernmental Revenue and Expenditures- Budget and Actual- General Fund	26
Schedule of General Operating Expenditures – Budget and Actual- General Fund- Criminal Prosecution	27
Schedule of General Operating Expenditures – Budget and Actual- General Fund- Juvenile Diversion	28
Schedule of Special Program Expenditures – General Fund	29



Independent Auditor's Report

To the District Attorney
Eighteenth Judicial District

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund of the Office of the District Attorney, Eighteenth Judicial District (the "Office"), as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise the Office'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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 and each major fund of the Office of the District Attorney, Eighteenth Judicial District, as of December 31, 2016, and the respective changes in financial position thereof and the respective budgetary comparison for the general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Restatements

As discussed in Note V to the financial statements, certain errors resulting in an overstatement of receivables and an understatement of the net pension liability and related deferrals in the prior year was discovered. Accordingly, the beginning net position has been restated to reflect the net effect of these corrections. Our opinions are not modified with respect to these matters.

Other Matters

Required Supplementary Information

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

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Office's basic financial statements. The supplementary information listed in the table of contents are presented for purposes of additional analysis and are not a required part of the financial statements.

The supplementary information listed in the table of contents is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information listed in the table of contents is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statements of the Office as of and for the year ended December 31, 2015 (not presented herein), and have issued our report thereon dated April 28, 2016, which contained unmodified opinions on the respective financial statements of governmental activities and each major fund. The supplementary information, as listed in the table of contents, for the year ended December 31, 2015 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2015 financial statements. The supplementary information, as listed in the table of contents, has been subjected to the auditing procedures applied in the audit of the 2015 basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare those financial statements or to those financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information, as listed in the table of contents, is fairly stated in all material respects in relation to the basic financial statements as a whole for the year ended December 31, 2015.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 16, 2017 on our consideration of the Office of the District Attorney, Eighteenth Judicial District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Office of the District Attorney, Eighteenth Judicial District's internal control over financial reporting and compliance.

Eide Bailly LLP

Fort Collins, Colorado
October 16, 2017

MANAGEMENT'S DISCUSSION AND ANALYSIS

**Office of the District Attorney
Eighteenth Judicial District
Management's Discussion and Analysis
December 31, 2016**

Management of the Office of the District Attorney, Eighteenth Judicial District (Office), offers readers of these financial statements this overview and analysis of the financial activities for the year ended December 31, 2016.

Financial Highlights

The primary functions of the Office are criminal prosecution and juvenile diversion. These programs are funded on a cost reimbursement basis wherein the Office incurs expenditures and is reimbursed by the funding sources. Annual revenues from these programs equal their respective expenditures, thus there is no creation of, or change in, fund balance. In the governmental funds, two programs report restricted fund balance. At year-end, the Office's governmental funds report a combined ending fund balance of \$802,258, an increase of \$42,883 from the prior year. The balance consists of \$303,812 restricted for forfeitures and \$498,446 restricted for crime victim compensation. There are no unassigned fund balances.

Overview of the Financial Statements

The basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. The report also contains supplementary information in addition to the financial statements.

Government-wide financial statements

The government-wide financial statements are designed to provide readers with a broad overview of the Office's finances in a manner similar to a private sector business.

The Statement of Net Position presents the Office's assets, deferred outflows of resources, liabilities and deferred inflows of resources with the difference reported as net position. Over time, trend analysis relating to the increases and decreases in net position may serve as a useful indicator of whether the financial position of the Office is improving or deteriorating.

The Statement of Activities shows how net position changed during the most recent fiscal year. Changes in net position are reported in the year that the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Therefore, revenues and expenses are reported in this statement for some items that will result in cash inflows and outflows in future fiscal years (e.g., longer term amounts due from other governments and compensated absence balances).

The government-wide financial statements are designed to distinguish functions of the Office that are principally supported by intergovernmental revenues and operating grants (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The Office has no business-type activities.

The government-wide financial statements include the Office and the Crime Victim Compensation Fund (CVC fund). The CVC fund is a legally separate entity organized under Colorado Revised Statutes for the purpose of providing financial remedies to certain crime victims. The CVC fund has been included as a part of the primary government because of the Office's oversight responsibilities. The District Attorney appoints the three-member Crime Victim Compensation board. The board is primarily responsible for the authorization of payments. The District Attorney and the Office's legal and administrative staff assist the board in the performance of its duties and are responsible for monitoring the performance of activities in accordance with applicable laws.

The government-wide financial statements can be found on pages 1 and 2 of this report.

**Office of the District Attorney
Eighteenth Judicial District
Management's Discussion and Analysis
(Continued)
December 31, 2016**

Fund financial statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Office, like other state and local governmental entities, uses fund accounting to ensure and demonstrate compliance with related legal requirements. The funds of most governmental entities can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds. The Office has no proprietary funds because it does not operate enterprise or internal service fund activities, and has no fiduciary funds.

Governmental funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating near-term financing needs.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it can be useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact, if any, of near term financing decisions. The governmental funds balance sheet and the governmental funds statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The Office maintains three individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures and changes in fund balances for each fund because they each are considered major funds. The Office does not maintain a debt service fund or a capital projects fund.

The Office adopts an annual budget for its general fund. A budgetary comparison statement has been included for the general fund to demonstrate compliance with the budget.

The basic governmental fund financial statements can be found on pages 3 through 6 of this report.

Notes to the financial statements

The Notes to the Financial Statements provide additional information essential to the full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 7 through 22 of this report.

Supplementary information

In addition to the basic financial statements and accompanying notes, this report includes supplementary information concerning the financial position of the Office. Supplementary information can be found on pages 25 through 28 of this report.

Government-wide Financial Analysis

The primary functions of the Office are criminal prosecution and juvenile diversion. Each of these functions is funded on a cost reimbursement basis wherein the Office incurs the expenditures and is reimbursed by the various funding sources. The annual revenues are equal to expenditures and there is no creation of, or change in, fund balance.

Governmental activities

The primary functions of the Office are supported by intergovernmental revenues and operating grants. As noted earlier, each of these primary programs are funded on a cost reimbursement basis.

**Office of the District Attorney
Eighteenth Judicial District
Management's Discussion and Analysis
(Continued)
December 31, 2016**

The following table presents information from the Statement of Net Position derived from the basic financial statements of the Office of the District Attorney – Eighteenth Judicial District as of December 31, 2016 and 2015.

	Governmental activities	
	<u>2016</u>	<u>2015 (restated)</u>
Assets		
Current and other assets	\$ 2,913,780	\$ 2,730,493
Capital assets	800,393	840,890
Total assets	<u>3,714,173</u>	<u>3,571,383</u>
Deferred Outflows	<u>102,805</u>	<u>53,464</u>
Liabilities		
Other liabilities	2,325,222	1,971,118
Long-term liabilities	1,969,238	2,045,546
Total liabilities	<u>4,294,460</u>	<u>4,016,664</u>
Deferred Inflows	<u>4,585</u>	<u>(37)</u>
Net Position, Restated		
Net Investment in Capital Assets	776,693	745,698
Restricted	802,258	759,375
Unrestricted	<u>(2,061,018)</u>	<u>(1,896,853)</u>
 Total net position	 <u>\$ (482,067)</u>	 <u>\$ (391,780)</u>

**Office of the District Attorney
Eighteenth Judicial District
Management's Discussion and Analysis
(Continued)
December 31, 2016**

As taken from the Statement of Activities in the basic financial statements, the following depicts the changes in net position for the years ended December 31, 2016 and 2015.

	Changes in Net Position	
	<u>2016</u>	<u>2015 (restated)</u>
Revenues		
Program revenues		
Intergovernmental revenues	\$ 22,928,305	\$ 21,808,563
Operating grants and contributions	2,278,999	1,832,012
Restricted investment earnings	1,780	516
Total revenues	<u>\$ 25,209,084</u>	<u>23,641,091</u>
Expenses		
Criminal prosecution	21,556,162	19,323,675
Crime victim compensation payments	2,686,284	2,184,430
Special programs	769,923	1,126,941
Juvenile Diversion	-	870,308
Forfeitures	137	-
Other	286,865	208,415
Total expenses	<u>25,299,371</u>	<u>23,713,769</u>
Increase in net position	(90,287)	(72,678)
Restated net position - beginning	<u>(391,780)</u>	<u>(319,102)</u>
Net position - ending	<u>\$ (482,067)</u>	<u>\$ (391,780)</u>

Business-type activities

The primary functions of the Office are supported by intergovernmental revenues and operating grants (governmental activities). Therefore, there are no functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities).

Proprietary funds

There are no proprietary funds in this report, because the Office does not operate enterprise or internal service funds.

Governmental funds

The focus of the Office's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information may be useful in evaluating near-term financing needs.

At year-end, the Office's governmental funds reported combined ending fund balances of \$802,258 an increase of \$42,883 from the prior year. There are no unassigned fund balances in the governmental funds.

The Office maintains two special revenue funds. The forfeitures fund is used to account for funds received pursuant to court orders directing the owner to forfeit property seized in connection with criminal activities. These funds may be used only for purposes allowed under Colorado law and when authorized by the Eighteenth Judicial District Forfeitures Board. At year-end, the forfeitures fund reported a restricted fund balance of \$303,812, an increase of \$17,643 from 2015.

**Office of the District Attorney
Eighteenth Judicial District
Management’s Discussion and Analysis
(Continued)
December 31, 2016**

The Crime Victim Compensation fund is a legally separate entity organized under Colorado Revised Statutes for the purpose of providing financial remedies to certain crime victims and is included as part of the primary government because of the Office’s oversight responsibilities. This fund is included as a special revenue fund and reported a restricted fund balance of \$498,446 at year-end. This represents an increase of \$25,540 from the prior year.

General Fund Budgetary Highlights

There were no changes to the budget during 2016; therefore there were no differences between the original budget and the final budget. The counties that comprise the Eighteenth Judicial District provide funding in proportion to the population of each county.

The total budget for criminal prosecution was \$21,346,409. Of this amount, \$21,001,862 was spent during 2016. Another \$232,000 will be rolled forward to 2017 operations.

The total 2016 general fund budgeted expenditures, including \$805,310 for various operating grant programs, was \$22,520,719. Total actual general fund revenues and expenditures were each \$22,192,915 during the year.

Capital Asset and Debt Administration

Capital assets

The Office’s investment in capital assets for its governmental activities as of December 31, 2016 was \$800,393, net of accumulated depreciation. This investment in capital assets consists of furniture, equipment, computers and vehicles used in the routine operation of the Office.

The capital outlay threshold is \$5,000. Durable items with a useful life greater than two years and a cost greater than \$5,000 are capitalized. All other items are treated as an operating expense in the year of purchase.

	Capital Assets, net of depreciation	
	2016	2015
Furniture, equipment and vehicles	\$ 800,393	\$ 840,890

Additional information on capital assets can be found in note IV on page 13 of this report.

Long-term debt

The Office has no statutory authority to issue or otherwise incur debt. For accounting purposes a 3-year lease for computer equipment is recorded as a long-term item. The Office plans to use annual budgeted funds to pay the annual lease payments of the agreement.

Economic Factors and 2016 Budget Information

The 2017 county budget is \$22,223,267. The four county governments in the District have appropriated these funds. The 2017 budget includes three additional FTE to assist prosecuting human elder abuse and gang crimes in the region. The Office prepares its operating budget concurrently with the funding sources to ensure they have sufficient funds to cover their share of the Office’s budget.

Requests for Information

Questions concerning the information provided in this report or requests for additional information should be addressed to the Controller, Office of the District Attorney, Eighteenth Judicial District, 6450 South Revere Parkway, Centennial, Colorado, 80111.

BASIC FINANCIAL STATEMENTS

**Office of the District Attorney
Eighteenth Judicial District
Statement of Net Position
December 31, 2016**

	Primary Government Governmental Activities
ASSETS	
Cash and investments	\$ 2,577,046
Due from other governments - current portion	
State of Colorado	290,650
Other	19,173
Prepaid Expenses	26,911
Capital assets (net of accumulated depreciation)	
Furniture, equipment and vehicles	800,393
Total assets	3,714,173
DEFERRED OUTFLOWS OF RESOURCES	
Pension deferrals	102,805
LIABILITIES	
Accounts payable	279,372
Due to counties - District revenue	
Arapahoe County	355,581
Douglas County	180,890
Elbert County	13,893
Lincoln County	3,155
Accrued liabilities	
Unemployment insurance liability	25,570
Other	285,689
Unearned general revenue	
Arapahoe County	421,290
Douglas County	213,806
Elbert County	17,371
Lincoln County	2,825
Unearned grant revenue	
VALE - Administration	127,584
Victim Compensation - Administration	152,982
Victim Rights - Notification	83
Juvenile Diversion Grant	1,178
VALE - Comp Analyst	253
Juvenile Diversion - State of Colorado	30,000
Noncurrent liabilities	
Due within one year	213,700
Due in more than one year	1,378,259
Net Pension Liability	590,979
Total liabilities	4,294,460
DEFERRED INFLOWS OF RESOURCES	
Pension deferrals	4,585
NET POSITION	
Net Investment in Capital Assets	776,693
Restricted for:	
Crime victim compensation	498,446
Forfeitures	303,812
Unrestricted	(2,061,018)
Total net position	\$ (482,067)

The notes to the financial statements are an integral part of this statement.

**Office of the District Attorney
Eighteenth Judicial District
Statement of Activities
For the Year Ended December 31, 2016**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net Revenue and Changes in Net Position</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Governmental Activities</u>
Governmental activities				
Criminal prosecution	\$ 21,556,162	\$ 21,422,992	\$ -	\$ (133,170)
Crime victim compensation payments	2,686,284	1,218,448	1,493,037	25,201
Special programs	632,981	-	632,981	-
Forfeitures	137	-	16,039	15,902
Other	286,865	286,865	-	-
Total governmental activities	<u>\$ 25,162,429</u>	<u>\$ 22,928,305</u>	<u>\$ 2,142,057</u>	<u>(92,067)</u>
General revenues				
				1,780
				<u>1,780</u>
				(90,287)
				<u>(391,780)</u>
				<u>\$ (482,067)</u>

The notes to the financial statements are an integral part of this statement.

**Office of the District Attorney
Eighteenth Judicial District
Balance Sheet
Governmental Funds
December 31, 2016**

	General	Forfeitures	Crime Victim Compensation	Total Governmental Funds
ASSETS				
Cash and investments	\$ 1,834,535	\$ 303,812	\$ 438,699	\$ 2,577,046
Due from other governments				
State of Colorado	202,931	-	87,719	290,650
Other	19,173	-	-	19,173
Prepaid Expenses	26,911	-	-	26,911
Total assets	\$ 2,083,550	\$ 303,812	\$ 526,418	\$ 2,913,780
 LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 251,400	\$ -	\$ 27,972	\$ 279,372
Due to counties - District revenue				
Arapahoe County	355,581	-	-	355,581
Douglas County	180,890	-	-	180,890
Elbert County	13,893	-	-	13,893
Lincoln County	3,155	-	-	3,155
Accrued liabilities				
Unemployment insurance liability	25,570	-	-	25,570
Other	285,689	-	-	285,689
Unearned General Revenue				
Arapahoe County	421,290	-	-	421,290
Douglas County	213,806	-	-	213,806
Elbert County	17,371	-	-	17,371
Lincoln County	2,825	-	-	2,825
Unearned grant revenue				
VALE - Administration	127,584	-	-	127,584
Victim Compensation - Administration	152,982	-	-	152,982
VALE - Fast Track	83	-	-	83
Juvenile Diversion Grant	1,178	-	-	1,178
VALE - Comp Analyst	253	-	-	253
Juvenile Diversion - State of Colorado	30,000	-	-	30,000
Total liabilities	2,083,550	-	27,972	2,111,522
 Fund balances				
Restricted for				
Crime victim compensation	-	-	498,446	498,446
Forfeitures	-	303,812	-	303,812
Total fund balances	-	303,812	498,446	802,258
Total liabilities and fund balances	\$ 2,083,550	\$ 303,812	\$ 526,418	

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 in the funds.	800,393
Long-term liabilities, are not due and payable in the current period and, therefore are not reported in the funds.	
Compensated absences	(1,568,259)
Capital leases	(23,700)
Net pension obligation	(590,979)
Deferred outflows and inflows of resources related to pensions are applicable to	
Deferred outflows of resources related to pensions	102,805
Deferred inflows of resources related to pensions	(4,585)
Net position of governmental activities	\$ (482,067)

The notes to the financial statements are an integral part of this statement.

**Office of the District Attorney
Eighteenth Judicial District
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2016**

	<u>General</u>	<u>Forfeitures</u>	<u>Crime Victim Compensation</u>	<u>Total Governmental Funds</u>
REVENUES				
Criminal Prosecution	\$ 21,422,992	\$ -	\$ -	\$ 21,422,992
Victim assistance funds				
State of Colorado - fines and fees	-	10,365	965,894	976,259
State of Colorado - restitution	-	-	539,419	539,419
Federal grants	136,942	5,674	1,493,037	1,635,653
Special programs	632,981	-	-	632,981
Investment earnings	-	1,741	39	1,780
Total revenues	<u>22,192,915</u>	<u>17,780</u>	<u>2,998,389</u>	<u>25,209,084</u>
EXPENDITURES				
Current				
Criminal Prosecution	21,001,862	-	-	21,001,862
Crime victim compensation payments	-	-	2,686,284	2,686,284
Special programs	769,923	-	-	769,923
Forfeitures	-	137	-	137
Other	-	-	286,865	286,865
Capital Outlay				
Criminal Prosecution	344,297	-	-	344,297
Debt Service				
Principal	71,491	-	-	71,491
Interest	5,342	-	-	5,342
Total expenditures	<u>22,192,915</u>	<u>137</u>	<u>2,973,149</u>	<u>25,166,201</u>
Net Change in Fund Balances	-	17,643	25,240	42,883
Fund balances -beginning	-	286,169	473,206	759,375
Fund balances -ending	<u>\$ -</u>	<u>\$ 303,812</u>	<u>\$ 498,446</u>	<u>\$ 802,258</u>

The notes to the financial statements are an integral part of this statement.

**Office of the District Attorney
Eighteenth Judicial District
Reconciliation of the Statement of Revenues,
Expenditures and Changes in Fund Balances of Governmental Funds
to the Statement of Activities
For the Year Ended December 31, 2016**

Amounts reported for governmental activities in the statement of activities (page 2) are different because:

Net change in fund balances - total governmental funds (page 4)	\$	42,883
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation expense exceeded capital outlay in the current period.		(31,328)
The repayment of principal of long-term debt consumes the current financial resources of governmental funds. However the transaction does not have an effect on net assets. This amount is the net effect of these difference in the treatment of long-term debt and related items.		71,491
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		
Compensated absences - CY		(1,568,259)
Compensated absences - PY		1,447,984
Pension Expense		(53,058)
		(90,287)
Change in net position of governmental activities (page 2)	\$	(90,287)

The notes to the financial statements are an integral part of this statement.

**Office of the District Attorney
Eighteenth Judicial District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2016**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Criminal Prosecution	\$ 21,715,409	\$ 21,715,409	\$ 21,422,992	\$ (292,417)
Special Programs	805,310	805,310	769,923	(35,387)
Total revenues	<u>22,520,719</u>	<u>22,520,719</u>	<u>22,192,915</u>	<u>(327,804)</u>
EXPENDITURES				
Current				
Criminal Prosecution	21,346,409	21,346,409	21,001,862	344,547
Special Programs	805,310	805,310	769,923	35,387
Capital Outlay				
Criminal Prosecution	<u>369,000</u>	<u>369,000</u>	<u>344,297</u>	<u>24,703</u>
Total expenditures	<u>22,520,719</u>	<u>22,520,719</u>	<u>22,116,082</u>	<u>404,637</u>
Excess of revenues over expenditures - Budgetary basis	<u>\$ -</u>	<u>\$ -</u>	76,833	<u>\$ 76,833</u>
Reconciliation from Budgetary basis to GAAP Basis:				
Principal			(71,491)	
Interest			(5,342)	
			<u>(76,833)</u>	
Net change in fund balances			-	
Fund balances - beginning of year			-	
Fund balances - end of year			<u>\$ -</u>	

The notes to the financial statements are an integral part of this statement.

NOTES TO FINANCIAL STATEMENTS

**Office of the District Attorney
Eighteenth Judicial District
Notes to the Financial Statements
December 31, 2016**

I. Summary of Significant Accounting Policies

Financial Reporting Entity

The Office of the District Attorney, Eighteenth Judicial District (Office) was created in 1964 by Colorado Revised Statutes. The Office is responsible for prosecuting all criminal actions within the Eighteenth Judicial District of the State of Colorado which is comprised of Arapahoe, Douglas, Elbert and Lincoln counties. The District Attorney is an elected official who has decision-making authority, primary accountability for financial matters, and ability to control the operations of the Office. The accompanying financial statements present the financial position of the Office and its component unit, the Crime Victims Compensation Fund, an entity for which the Office is considered to be financially accountable. Although legally separate entities, blended component units are in substance a part of the Office's operations.

The accompanying financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America (US GAAP) applicable to governments. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

Blended component unit

The Crime Victim Compensation Fund was organized under Colorado Revised Statutes for the purpose of providing financial remedies to certain crime victims. Although a legally separate entity, the fund has been included because of the Office's oversight responsibilities. The District Attorney appoints the three-member board. This board is primarily responsible for the authorization of crime victim compensation payments. The District Attorney and her legal and administrative staff assist the board in the performance of its duties and are responsible for monitoring the performance of activities in accordance with applicable laws. The Crime Victim Compensation Fund is reported as a major special revenue fund.

Government-wide and fund financial statements

The government-wide financial statements (i.e. the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the Office and its component unit. Interfund activity, except as noted below, has been removed from these statements.

Both of the government-wide financial statements are designed to distinguish functions of the Office that are principally supported by intergovernmental revenues and operating grants (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The primary governmental activities of the Office include criminal prosecution and juvenile diversion. The Office has no business-type activities.

The statement of activities demonstrates the degree to which the direct expenses of a given function or program are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or program. Program revenues include 1) fees and charges to citizens and other governmental entities that receive or directly benefit from services provided by a given function or program and 2) grants, contributions and other revenues that are restricted to use in the operational or capital requirements of a specific function or program. Other revenues not directly related to a particular function or program, if any, are reported separately as general revenues.

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. The Office has no fiduciary funds. Additionally, because the Office does not operate enterprise or internal service funds, there are no proprietary funds included in this report.

**Office of the District Attorney
Eighteenth Judicial District
Notes to the Financial Statements (Continued)
December 31, 2016**

Measurement focus, basis of accounting and financial statement presentation

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

The capital assets reported in the government-wide financial statements were acquired with funds provided by the four county governments, various operating grants, and forfeiture funds. Capital assets acquired by victim compensation, grants, and forfeitures have been donated to the criminal prosecution function in the general fund for exclusive use in criminal prosecution activities and all subsequent expenses related to these assets are allocated to the four county governments.

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

All revenues are susceptible to accrual. Unearned revenue represents grant funds received but not recognized until expended and funds advanced from the four county governments that will be returned in the subsequent year if not spent.

Under the modified accrual basis of accounting, as used in the governmental fund financial statements, acquisition costs of capital assets are recorded as expenditures at the time of purchase and depreciation is not recognized on these capital assets.

The Office reports the following major governmental funds:

The General Fund is the primary operating fund. It accounts for all financial resources of the Office, except those that must be accounted for in another fund.

The Forfeitures Fund, a special revenue fund, is used to account for funds received by the Office pursuant to court orders directing that the owner forfeit property seized in connection with criminal activities. These funds may only be used for purposes allowed under Colorado law and when authorized by the Eighteenth Judicial District Forfeitures Board.

The Crime Victim Compensation Fund, a special revenue fund, was established under Colorado law for the purpose of providing remedies to crime victims that suffer economic loss as a result of crime. The three-member board is appointed by the District Attorney. This board is primarily responsible for the authorization of crime victim compensation payments.

Investments

Investments are measured at fair value in accordance with GASB Statement No. 72, *Fair Value Measurement and Application*.

**Office of the District Attorney
Eighteenth Judicial District
Notes to the Financial Statements (Continued)
December 31, 2016**

Receivables and payables

The current portion of receivables reported as due from other governments consists primarily of amounts due from the four counties, as cost reimbursements to the Office for various operating expenditures incurred during December 2016. No allowances for uncollectible amounts have been made because these receivables are primarily due under state statutes, agreements, and existing grant awards and are expected to be fully collected.

The Office applies the criteria set forth in GASB Statement No. 34. The Office reports long-term liabilities and capital assets (net of accumulated depreciation) in the government-wide financial statements.

Compensated absences represent earned but unused employee paid time off that will ultimately become due from the four county governments as cost reimbursement to the Office when the expenditures are incurred.

The net capital assets reported in the government-wide financial statements were acquired with funds provided by the four county governments, various operating grants and forfeiture funds. It is currently the policy of the Office that miscellaneous revenues generated by the Office, including any proceeds from the sale of capital assets, are distributed back to the four county governments.

The noncurrent portion of receivables reported as due from other governments in the government-wide financial statements represents the effect of these long-term liabilities ultimately due from the four county governments, less the current net capital assets.

Capital assets

Capital assets of the Office consist primarily of furniture, equipment, computers and vehicles used in the operation of the Office. All capital assets are capitalized at cost, or estimated historical cost if actual cost is not available. The capital outlay threshold of the Office is \$5,000. Durable items with a useful life greater than two years and a cost greater than \$5,000 are capitalized. Groups of computer equipment purchased under capital lease are also capitalized. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend the life of the asset are not capitalized.

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

<u>Asset Type</u>	<u>Years</u>
Furniture and fixtures	10
Vehicles	7
Equipment	5
Computer hardware and software	3-4

Compensated absences

Office employees earn and accumulate paid time off (PTO). Unused PTO is recorded as a liability when earned. Additionally, an extended illness bank (EIB) is established on behalf of all employees. Employees accrue 4 hours per month into an EIB account up to a maximum of 240 hours. Employees may use EIB hours for time off in conjunction with a long-term medical absence. EIB does not vest to employees and thus no liability is recorded for these balances. The liability for compensated absences is reported in the government-wide financial statements. A liability would be reported in the various governmental funds if it were due and payable as of December 31.

Deferred outflows of resources and deferred inflows of resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

**Office of the District Attorney
Eighteenth Judicial District
Notes to the Financial Statements (Continued)
December 31, 2016**

In addition to liabilities, the Statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

Fund Balances

The Office reports fund balances in accordance with GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* that provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balances more transparent.

Fund balances of governmental funds can be classified as follows:

Non-spendable fund balance – The portion of fund balance that cannot be spent because it is either not in spendable form (such as inventory) or it is legally or contractually required to be maintained intact. At December 31, 2016, the Office has no non-spendable funds.

Restricted fund balance – The portion of fund balance constrained to being used for a specific purpose by external parties (such as grantors or bondholders), constitutional provisions or enabling legislation. At December 31, 2016, fund balances of the Crime Victim Compensation Fund and the Forfeitures Fund are considered restricted under various provisions of Colorado Revised Statutes.

Committed fund balance – The portion of fund balance constrained for specific purposes according to limitations imposed by the District Attorney prior to the end of the fiscal year. The constraint may be removed or changed only through formal action of the District Attorney. At December 31, 2016, the Office has no committed funds.

Assigned fund balance – The portion of fund balance set aside for planned or intended purposes. The intended use may be expressed by the District Attorney or other individuals authorized to assign funds to be used for a specific purpose. Assigned fund balances in special revenue funds will also include any remaining fund balance that is not restricted or committed. This classification is necessary to indicate that those funds are, at a minimum, intended to be used for the purpose of that particular fund. At December 31, 2016, the Office has no assigned funds.

Unassigned fund balance – The residual portion of fund balance that does not meet any of the above criteria. At December 31, 2016, the Office has no unassigned funds.

If both restricted and unrestricted amounts of fund balance are available for use when expenditure is made, it is the Office's policy to use restricted amounts first. Unrestricted fund balance, if available, would be used in the following order: committed, assigned, and then unassigned.

Net Position

Net position represents the difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources. The net position component "net investment in capital assets, consists of capital assets, net of accumulated depreciation and reduced by the outstanding balance of any borrowings used for the acquisition of those assets. Net position in the Government-wide Statement of Net Position is reported as restricted as when there are limitations imposed on their use either through enabling legislation or through external restrictions imposed by creditors, grantors or laws and regulations of other governments. Net position related to Crime Victim Compensation and Forfeiture activities are restricted at December 31, 2016 in accordance with Colorado Revised Statutes. The balance of net position is reported as unrestricted.

**Office of the District Attorney
Eighteenth Judicial District
Notes to the Financial Statements (Continued)
December 31, 2016**

Pensions

Office of the District Attorney, 18th Judicial participates in the State Division Trust Fund (SDTF), a cost-sharing multiple-employer defined benefit pension fund administered by the Public Employees' Retirement Association of Colorado ("PERA"). The net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, pension expense, information about the fiduciary net position and additions to/deductions from the fiduciary net position of the SDTF have been determined using the economic resources measurement focus and the accrual basis of accounting. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

The Office provides a defined contribution 401(k) employee retirement plan and therefore has no funding obligations for pension benefits. An outside trustee holds the plan assets. Contributions are deposited monthly with the plan trustee

Estimates

The preparation of the financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

II. Reconciliation of Government-wide and Fund Financial Statements

A. Explanation of certain differences between the governmental funds balance sheet and the government-wide statement of net position

The governmental fund balance sheet includes reconciliation between fund balance – total governmental funds and net position – governmental activities as reported in the government-wide statement of net position. The three elements of that reconciliation are as follows:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. The \$800,393 balance represents the capital assets of the Office, net of accumulated depreciation.

Long-term liabilities, such as compensated absences, capital leases payable and net pensions liabilities, are not due and payable in the current period and, therefore, are not reported in the funds. Long-term liabilities, in the amount of \$2,182,938 will ultimately become due from the four county governments as a cost reimbursement to the Office at the fund level.

B. Explanation of certain differences between the governmental funds statement of revenues, expenditures and changes in fund balances and the government-wide statement of activities

The governmental funds statement of revenues, expenditures, and changes in fund balances includes a reconciliation between net changes in fund balances – total governmental funds and changes in net position of governmental activities as reported in the government-wide statement of activities. The following are the three elements of that reconciliation.

**Office of the District Attorney
Eighteenth Judicial District
Notes to the Financial Statements (Continued)
December 31, 2016**

Governmental funds report capital outlay as an expenditure. However, in the statement of activities the cost of capital assets is allocated over the estimated useful life and reported as depreciation expense. This is the amount by which depreciation expense exceeded capital outlay in the current period. The detail of the \$31,328 difference is:

Capital outlay	\$ 344,297
Depreciation expense	<u>(375,625)</u>
Adjustment decreasing net change in fund balance - total government funds to equal change in net position – governmental activities	<u>\$ (31,328)</u>

Budgets

Annually, the Office adopts budgets on a basis consistent with US GAAP. Budgets are appropriated in total for each of the primary programs by the District Attorney and by the applicable intergovernmental funding sources. Annual appropriations lapse at year-end.

The legal level of budgetary control (the level at which expenditures may not legally exceed appropriations) is the program level. Any revisions to the original budget require the approval of the District Attorney and the applicable intergovernmental funding sources. The original and final budgets, as presented, are identical since no budget revisions were requested during the year.

There is no budget data for the forfeitures and crime victim compensation funds because these funds are not subject to the budgetary requirements of Colorado law.

Neither the Office nor its component unit uses encumbrance accounting. All expenditures are recorded when incurred. There is no method to reserve future appropriations.

III. Detailed Notes on All Funds

Cash Deposits

At December 31, 2016, the Office’s cash deposits had a carrying value of \$1,987,649 and a corresponding bank balance of \$2,461,503 of which \$500,000 is federally insured and \$1,961,503 is covered by PDPA as more fully described below.

Deposits are exposed to custodial credit risk (the risk that, in the event of the failure of a depository financial institution, the government would not be able to recover deposits or would not be able to recover collateral securities that are in the possession of an outside party), if they are not covered by depository insurance and are collateralized with securities held by the pledging financial institution, except for deposits collateralized by certain types of collateral pools including a single financial institution collateral pool where the fair value of the pool is equal to or exceeds all uninsured public deposits held by the financial institution (e.g. deposits insured by the Public Deposit Protection Act (PDPA)). Accordingly, none of the Office’s deposits at December 31, 2016 are deemed to be exposed to custodial credit risk.

**Office of the District Attorney
Eighteenth Judicial District
Notes to the Financial Statements (Continued)
December 31, 2016**

Investments

Colorado statutes specify investment instruments meeting defined rating and risk criteria in which local governments may invest which include:

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

The Office categorizes its fair value measurements within the fair value hierarchy established by GAAP. The hierarchy is based on valuation inputs used to measure the fair value of the assets. Level 1 inputs are quoted prices in active markets for identical assets, Level 2 inputs are significant other observable inputs and Level 3 inputs are significant unobservable inputs. At December 31, 2016 the Office did not have any investments that meet the definition to be in the hierarchy.

As of December 31, 2016, the Office invested \$589,397 in the Colorado Local Government Liquid Asset Trust (ColoTrust). This Trust is an investment vehicle established for local government entities in Colorado to pool surplus funds. The State Securities Commissioner administers and enforces all State statutes governing the Trust. The Trust operates similarly to a 2a-7-like money market fund and each share is equal in value to \$1.00. ColoTrust is rated AAA by Standard & Poor's Corporation. A designated custodial bank serves as custodian for the Trust's portfolio pursuant to a custodian agreement. The custodian acts as safekeeping agent for the Trust's investment portfolios and provides services as depository in connection with direct investment and withdrawals. The custodian's internal records segregate investments owned by the Trust.

Receivables / Unearned Revenue

Governmental funds report unearned revenue in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not earned. At year-end, the Office reported unearned grant revenues in the governmental funds.

Unearned grant revenues of \$312,080 represent grant funds received before expenditures have been incurred. These amounts represent the unexpended cash balances at year-end for various grants.

**Office of the District Attorney
Eighteenth Judicial District
Notes to the Financial Statements (Continued)
December 31, 2016**

Capital assets

Capital asset activity of the Office, and its component unit, for the year ended December 31, 2016 was:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental activities				
Depreciable capital assets				
Furniture, equipment and vehicles	\$ 2,376,466	\$ 344,297	\$ (20,000)	\$ 2,700,763
Less accumulated depreciation				
Furniture, equipment and vehicles	<u>(1,535,578)</u>	<u>(375,625)</u>	<u>10,833</u>	<u>(1,900,370)</u>
Net depreciable capital assets	<u>\$ 840,888</u>	<u>\$ (31,328)</u>	<u>(9,167)</u>	<u>\$ 800,393</u>

Depreciation expense was charged to the criminal prosecution function of the Office because the depreciable assets are used primarily in that function.

Operating Leases

The Office leases office equipment under month-to-month operating leases. The total lease expense for the year ended December 31, 2016 was \$159,196. This amount includes \$88,414 for criminal prosecution, \$65,757 for Juvenile Diversion, and \$5,025 for operating grants. There are no future minimum lease obligations at December 31, 2016 on the leases.

In 2016, the Office leased 8 vehicles on a 36 month lease future minimum lease payments are as follows:

2017	\$ 35,020
2018	\$ 35,020
2019	<u>\$ 32,102</u>
Totals	<u>\$102,142</u>

Capital Lease

In November of 2014, the Office entered a three year lease agreement for computer hardware. \$150,001 was due at the time the equipment was delivered. The lease qualifies as a capital lease for accounting purposes and therefore is recorded at the present value of their future minimum lease payments at the inception date.

The assets acquired under lease delivered in late December 2014 are as follows:

Computer hardware	<u>\$312,887</u>
-------------------	------------------

The future minimum lease obligations and the net present value of these minimum lease payments as of December 31, 2016 are as follows:

2017	<u>25,030</u>
Total minimum lease payments	25,030
Less: amount representing interest	<u>(1,330)</u>
Present value of minimum lease	<u>\$ 23,700</u>

**Office of the District Attorney
Eighteenth Judicial District
Notes to the Financial Statements (Continued)
December 31, 2016**

Long-term liabilities

As previously noted, the Office permits employees to accumulate PTO for future use. All accrued but unused PTO is recorded as a liability when earned. The accrued liability for compensated absences is reported in the government-wide financial statements. A summary of the change in the liability follows:

	2016 Beginning Balance	Additions	Reductions	2016 Ending Balance	Current
Capital Lease	\$ 95,191	\$ -	\$ (71,491)	\$ 23,700	\$ 23,700
Compensated Absences	1,447,984	1,432,779	1,312,504	1,568,259	190,000
Total	<u>\$ 1,543,175</u>	<u>\$ 1,432,779</u>	<u>\$ 1,241,013</u>	<u>\$ 1,591,959</u>	<u>\$ 213,700</u>

IV. Employee retirement systems and pension plans

Defined Benefit Plan

Plan description. Eligible employees of the Office of the District Attorney, 18th Judicial are provided with pensions through the State Division Trust Fund (SDTF)—a cost-sharing multiple-employer defined benefit pension plan administered by PERA. Plan benefits are specified in Title 24, Article 51 of the Colorado Revised Statutes (C.R.S.), administrative rules set forth at 8 C.C.R. 1502-1, and applicable provisions of the federal Internal Revenue Code. The Office is responsible for the employer contributions to PERA based on the rate for the state division set forth in C.R.S. § 24-51-401. Since the Office is legally required to make the contributions to PERA for the District Attorney of the 18th Judicial District, the requirements of GASB 68 exist. Under the auspices of GASB 68, requires the Office to record in its financial statements a proportionate share of PERA’s collective net pension liability, pension expense, and deferred inflows and outflows related to the District Attorney for the 18th Judicial District. 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 C.R.S. § 24-51-602, 604, 1713, and 1714.

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

- Highest average salary multiplied by 2.5 percent and then multiplied by years of service credit
- The value of the retiring employee’s member contribution account plus a 100 percent match on eligible amounts as of the retirement date. This amount is then annuitized into a monthly benefit based on life expectancy and other actuarial factors.

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

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

**Office of the District Attorney
Eighteenth Judicial District
Notes to the Financial Statements (Continued)
December 31, 2016**

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 C.R.S. Benefit recipients under the PERA benefit structure who began eligible employment before January 1, 2007 and all benefit recipients of the DPS benefit structure receive an annual increase of 2 percent, unless PERA has a negative investment year, in which case the annual increase for the next three years is the lesser of 2 percent 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 percent or the average CPI-W for the prior calendar year, not to exceed 10 percent 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. State Troopers whose disability is caused by an on-the-job injury are immediately eligible to apply for disability benefits and do not have to meet the five years of service credit requirement. The disability benefit amount is based on the retirement benefit formula shown above considering a minimum 20 years of service credit, if deemed disabled.

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

Contributions. Eligible employees and the Office for the District Attorney, 18th Judicial are required to contribute to the SDTF at a rate set by Colorado statute. The contribution requirements are established under C.R.S. § 24-51-401, *et seq.* Eligible employees with the exception of State Troopers are required to contribute 8 percent of their PERA-includable salary. Eligible employees who are State Troopers are required to contribute 10 percent of their PERA-includable salary. The employer contribution requirements for all employees except State Troopers are summarized in the table below:

	<u>For the Year Ended December 31, 2015</u>	<u>For the Year Ended December 31, 2016</u>
Employer Contribution Rate ¹	10.15%	10.15%
Amount of Employer Contribution apportioned to the Health Care Trust Fund as specified in C.R.S. § 24-51-208(1)(f) ¹	-1.02%	-1.02%
Amount Apportioned to the SDTF ¹	9.13%	9.13%
Amortization Equalization Disbursement (AED) as specified in C.R.S. § 24-51-411 ¹	4.20%	4.60%
Supplemental Amortization Equalization Disbursement (SAED) as specified in C.R.S. § 24-51-411	<u>4.00%</u>	<u>4.50%</u>
Total Employer Contribution Rate to the SDTF ¹	<u>17.33%</u>	<u>18.23%</u>

¹Rates are expressed as a percentage of salary as defined in C.R.S. § 24-51-101(42).

Employer contributions are recognized by the SDTF in the period in which the compensation becomes payable to the member and the Office of the District Attorney, 18th Judicial is statutorily committed to pay the contributions to the SDTF. Employer contributions recognized by the SDTF from Office of the District Attorney, 18th Judicial were \$30,080 for the year ended December 31, 2016.

**Office of the District Attorney
Eighteenth Judicial District
Notes to the Financial Statements (Continued)
December 31, 2016**

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

At December 31, 2016, the Office of the District Attorney, 18th Judicial reported a liability of \$590,979 for its proportionate share of the 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 Office of the District Attorney, 18th Judicial proportion of the net pension liability was based Office of the District Attorney, 18th Judicial 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 Office of the District Attorney, 18th Judicial proportion was .0056 percent, which was an increase of .000003 from its proportion measured as of December 31, 2014.

For the year ended December 31, 2016, the Office of the District Attorney, 18th Judicial recognized pension expense of \$43,892. At December 31, 2016., the Office of the District Attorney, 18th Judicial reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ 8,605	\$ 11
Changes of assumptions or other inputs	-	4,574
Net difference between projected and actual earnings on pension plan investments	40,431	-
Changes in proportion and differences between contributions recognized and proportionate share of contributions	23,689	-
Contributions subsequent to the measurement date	<u>30,080</u>	<u>-</u>
Total	<u>\$ 102,805</u>	<u>\$ 4,585</u>

\$30,080 reported as deferred outflows of resources related to pensions, resulting from contributions subsequent to the measurement date, will be recognized as a reduction of the net pension liability in the year December 31, 2017. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ended</u>	
2017	\$ 38,975
2018	19,191
2019	<u>9,974</u>
	<u>\$ 68,140</u>

**Office of the District Attorney
Eighteenth Judicial District
Notes to the Financial Statements (Continued)
December 31, 2016**

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:

Actuarial cost method	Entry age
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
Future 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.

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 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 to 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 expected 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.

**Office of the District Attorney
Eighteenth Judicial District
Notes to the Financial Statements (Continued)
December 31, 2016**

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:

Asset Class	Target Allocation	10 Year Expected Geometric Real Rate of Return
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 Gov't/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	100.00%	

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

Discount rate. The discount rate used to measure the total pension liability was 7.50 percent. 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 3.90%.
- 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 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.

**Office of the District Attorney
Eighteenth Judicial District
Notes to the Financial Statements (Continued)
December 31, 2016**

- 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 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.

Sensitivity of the Office of the District Attorney, 18th Judicial proportionate share of the net pension liability to changes in the discount rate. The following presents the proportionate share of the net pension liability calculated using the discount rate of 7.50 percent, as well as what the proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.50 percent) or 1-percentage-point higher (8.50 percent) than the current rate:

	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)
Proportionate share of the net pension liability	\$ 746,619	\$ 590,979	\$ 460,791

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.

Office of the District Attorney, 18th Judicial District Retirement Plan (401(k) Plan)

Plan description The Office sponsors and administers a 401(k) Plan, a single employer defined contribution retirement plan that covers all of its full-time and part-time regular employees. Originally established in 1980, the plan was converted to a 401(k) on January 1, 1985. The Retirement Board, as trustee, administers the plan and has the authority to amend plan provisions. Vanguard is the plan custodian. At December 31, 2016 the plan had 340 participants.

Funding policy The Office contributes 6% of each participant’s eligible salary and each participating employee contributes at least 4% of eligible salary. The Office contributes 7% or 8%, respectively of each participant’s eligible salary if they contribute a matching 7% or 8%. Each participant may contribute up to 75% of their total eligible salary per year; however, contributions greater than 8% are not matched. The contributions and matching funds are invested at the direction of the participant. Employer contributions vest on a pro-rata basis upon years of service, with 100% vesting at four years. Employee contributions vest immediately. All vested funds are available to the participant or their beneficiary upon retirement, termination, disability, or death. The Office’s contributions to the plan for the years ended December 31, 2016, 2015 and 2014 were \$962,718, \$874,616, and \$705,220, respectively, and were equal to the required contributions for each year.

**Office of the District Attorney
Eighteenth Judicial District
Notes to the Financial Statements (Continued)
December 31, 2016**

V. Restatement

Net Position was restated to remove long-term receivables and record net pension liability. The following table outlines the underlying transactions for restatement:

	<u>Governmental Activities</u>
Net Position, as previously reported:	\$ 759,375
Elimination of long term receivable	
Capital assets	840,890
Compensated absences	(1,447,987)
Capital lease payable	(95,192)
Add Net pension liability	(502,367)
Add deferred outflows	
difference between actual and expected investment performance	10,243
difference in proportionate share of net pension liability	16,186
contributions made subsequent to measurement date	27,035
Add deferred inflows for difference between actual and expected experience	37
Net Position, as restated:	\$ (391,780)

VI. Other Information

Risk management

The Office is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; and natural disasters. The Office carries insurance coverage for worker’s compensation, automobile damage and liability, professional liability, and property losses. Management believes that the insurance coverage is sufficient to indemnify against all reasonably identifiable risks and that any uninsured losses and/or insurance deductibles will not have a material adverse effect on the financial condition of the Office. Settled claims have not exceeded this coverage in any of the past three fiscal years.

Contingent liabilities

Various suits and claims are pending against the Office at December 31, 2016. Although the outcome of such suits and claims cannot be predicted with certainty, management of the Office believes that adequate insurance coverage exists and the final resolution of these matters will not materially affect the basic financial statements of the Office.

Amounts received or receivable from grantor agencies are subject to audit and adjustment. Any disallowed expenditures, including any amounts already received, may constitute a liability of the Office. Amounts that may be disallowed by a grantor cannot be determined, however management believes that the Office is, and has been, in full compliance with the financial requirements of its various grants and does not anticipate any such adjustments. If there are any future adjustments, the Office expects any such amounts to be immaterial.

**Office of the District Attorney
Eighteenth Judicial District
Notes to the Financial Statements (Continued)
December 31, 2016**

Other post-employment benefits

Plan description The Office contributes to the Health Care Trust Fund (HCTF), a cost sharing, multiple employer post employment healthcare plan administered by the Public Employees Retirement Association of Colorado (PERA). The HCTF provides a health care premium subsidy to PERA benefit recipients and their eligible beneficiaries. The District Attorney is the only Office employee eligible to participate in PERA. Title 24, Article 51, Part 12 of the Colorado Revised Statutes, as amended, assigns the authority to establish HCTF benefit provisions to the State Legislature. PERA issues an annual financial report that includes financial statements and required supplementary information for the HCTF. That report may be obtained by writing to Colorado PERA, 1301 Pennsylvania Street, Denver, CO 80203.

Funding policy The Office is required to contribute at a rate of 1.02% of covered salary for the District Attorney, as set by state statute. No employee contributions are required. The employer requirements are established under Title 24, Article 51, Part 4 of the CRS, as amended. The apportionment of the contribution to the HCTF is established under Title 24, Article 51, Section 208 of the CRS, as amended. The Office's total contributions to the HCTF for the years ended December 31, 2016, 2015 and 2014 were \$1,831, \$1,724, and \$1,458, respectively, and were equal to the required contributions for each year.

Tax, spending and debt limitations

Colorado voters passed an amendment to the State Constitution, Article X, Section 20 (TABOR) that limits the revenue raising and spending abilities of state and local governments. This amendment places stated limits on year-to-year increases in revenues and fiscal year spending. Fiscal year spending, as defined, excludes spending from certain revenue and financing sources such as federal funds, gifts, property sales, fund transfers, damage awards and fund balances.

Title 20, Article 1, Part 3 of the CRS, as amended, provides that the District Attorney shall be entitled to collect from each of the respective counties in the judicial district, the necessary operating expenses of the District Attorney for the transaction of official business. Annually, the Office submits budgetary appropriation requests to each of the four county governments. Each county then appropriates its respective expenses to the Office. The only sources of funds available to the Office are funds received from each county and from various grants. Management believes that the revenue and spending limitations of TABOR are not applicable to the Office because the annual appropriations of each county have previously been subjected to the provisions of TABOR at the county level and the various government grants received by the Office are excluded from TABOR.

Intergovernmental revenue

As previously noted, the Office is entitled to receive revenue from each of the four county governments that comprise the Eighteenth Judicial District as reimbursement of necessary operating expenses. Each of the county governments provides funding in proportion to its respective population as a percentage of the total population in the District. The percentages used for 2016, based on the population estimate prepared before May 1 of each year by the Division of Planning in the Colorado Department of Local Affairs, pursuant to Title 24, Article 32, Part 2 of the CRS, are as follows:

Arapahoe County	64.24%
Douglas County	32.68%
Elbert County	2.51%
Lincoln County	0.57%
Total	<u>100.00%</u>

**Office of the District Attorney
Eighteenth Judicial District
Notes to the Financial Statements (Continued)
December 31, 2016**

Grants and programs

Victim Compensation Administration

Victim Assistance and Law Enforcement (VALE) Administration

Under Colorado Revised Statutes, 10% of court costs assessed and deposited to the 18th Judicial District Victim Compensation Fund are allocated to the Office. Additionally, 10% of court costs assessed and deposited to the 18th Judicial District VALE Fund are also allocated to the Office. These funds are then used by the Office to provide administrative support to both the victim compensation board and the VALE board in evaluating victim claims for financial assistance and to administratively pursue restitution funds on behalf of crime victims. Revenues and expenditures of these programs are included in the general fund.

REQUIRED SUPPLEMENTARY INFORMATION

**Office of the District Attorney, 18th Judicial
Required Supplementary Information
Schedule of the Offices' Proportionate Share of the Net Pension Liability
Participation in PERA
Last 10 Fiscal Years***

	<u>12/31/2015</u>	<u>12/31/2014</u>	<u>12/31/2013</u>
County's Proportion of Collective Net Pension Liability	0.0056117827%	0.0053406000%	0.0050617500%
County's Proportionate Share of the Collective Pension Liability	\$ 590,979	\$ 502,367	\$ 450,899
County's Covered - Employee Payroll	\$ 156,000	\$ 143,000	\$ 135,000
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered - Employee Payroll	378.83%	351.31%	334.00%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	56.11%	59.84%	61.08%

* The schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which the information is available. Amounts presented were determined as of December 31 based on the measurement date of the Plan.

**Office of the District Attorney, 18th Judicial
Required Supplementary Information
Schedule of Office Contributions
Participation in PERA
Last 10 Fiscal Years***

	<u>12/31/2016</u>	<u>12/31/2015</u>	<u>12/31/2014</u>	<u>12/31/2013</u>
Statutorily Required Contributions	\$ 30,080	\$ 27,035	\$ 23,626	\$ 20,238
Contributions in Relation to the Statutorily Required Contributions	<u>\$ 30,080</u>	<u>27,035</u>	<u>23,626</u>	<u>20,238</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's Covered - Employee Payroll	\$ 165,000	\$ 156,000	\$ 143,801	\$ 130,318
Contributions as a Percentage of Covered - Employee Payroll	18.23%	17.33%	16.43%	15.53%

The schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which the information is available.

SUPPLEMENTARY INFORMATION

**Office of the District Attorney
Eighteenth Judicial District
General Fund**

**Schedule of General Operating Intergovernmental Revenues and Expenditures - Budget and Actual
For the Year Ended December 31, 2016**

(With comparative totals for the year ended December 31, 2015)

	Budgeted Amounts		2016 Actual Amounts	Variance with Final Budget - Positive (Negative)	2015 Actual Amounts
	Original	Final			
REVENUES					
Criminal Prosecution					
Arapahoe County	\$ 13,870,306	\$ 13,870,306	\$ 13,682,807	\$ (187,499)	\$ 12,388,202
Douglas County	7,056,065	7,056,065	6,960,178	(95,887)	6,250,884
Elbert County	541,943	541,943	534,581	(7,362)	482,757
Lincoln County	123,070	123,070	121,401	(1,669)	111,508
State of Colorado	124,025	124,025	124,025	-	123,088
Total general operating revenues	\$ 21,715,409	\$ 21,715,409	21,422,992	\$ (292,417)	\$ 19,356,439
EXPENDITURES					
Criminal Prosecution					
Arapahoe County					
Salaries	\$ 9,412,656	\$ 9,412,656	\$ 9,369,747	\$ 42,909	\$ 8,665,147
Payroll taxes and employee benefits	2,856,789	2,856,789	2,802,904	53,885	2,435,270
Operating expenditures	1,600,861	1,600,861	1,510,156	90,705	1,287,785
Total	13,870,306	13,870,306	13,682,807	187,499	12,388,202
Douglas County					
Salaries	4,788,381	4,788,381	4,766,065	22,316	4,372,260
Payroll taxes and employee benefits	1,453,298	1,453,298	1,425,867	27,431	1,228,789
Operating expenditures	814,386	814,386	768,246	46,140	649,835
Total	7,056,065	7,056,065	6,960,178	95,887	6,250,884
Elbert County					
Salaries	367,773	367,773	366,060	1,713	337,673
Payroll taxes and employee benefits	111,621	111,621	109,514	2,107	94,900
Operating expenditures	62,549	62,549	59,007	3,542	50,184
Total	541,943	541,943	534,581	7,362	482,757
Lincoln County					
Salaries	83,518	83,518	83,131	387	78,028
Payroll taxes and employee benefits	25,348	25,348	24,870	478	21,929
Operating expenditures	14,204	14,204	13,400	804	11,551
Total	123,070	123,070	121,401	1,669	111,508
State of Colorado					
Salaries	104,000	104,000	104,000	-	104,000
Payroll taxes and employee benefits	20,025	20,025	20,025	-	19,088
Total	124,025	124,025	124,025	-	123,088
Total general operating expenditures	\$ 21,715,409	\$ 21,715,409	\$ 21,422,992	\$ 292,417	\$ 19,356,439

**Office of the District Attorney
Eighteenth Judicial District
General Fund
Schedule of General Operating Expenditures - Budget and Actual
For the Year Ended December 31, 2016
(With comparative totals for the year ended December 31, 2015)**

	<u>Budgeted Amounts</u>		<u>2016 Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>	<u>2015 Actual Amounts</u>
	<u>Original</u>	<u>Final</u>			
EXPENDITURES					
Criminal Prosecution					
Personnel services					
Salaries	\$ 14,030,053	\$ 14,030,053	\$ 14,043,918	\$ (13,865)	\$ 13,557,108
Payroll taxes and employee benefits	4,243,025	4,243,025	4,139,255	103,770	3,799,976
	<u>18,273,078</u>	<u>18,273,078</u>	<u>18,183,173</u>	<u>89,905</u>	<u>17,357,084</u>
Other services and charges					
Temporary employment services	5,000	5,000	77,375	(72,375)	2,632
Office supplies	123,000	123,000	92,995	30,005	105,743
Postage	60,000	60,000	38,476	21,524	108,259
Operating supplies	191,000	191,000	55,964	135,036	189,772
Travel and transportation	6,000	6,000	3,547	2,453	3,426
Business mileage	5,000	5,000	6,382	(1,382)	7,556
Advertising	2,500	2,500	2,968	(468)	277
Printing	57,000	57,000	58,638	(1,638)	81,959
Insurance and bonds	205,000	205,000	248,000	(43,000)	221,906
Telecom/Cellular/Paging	176,000	176,000	162,100	13,900	153,375
Book and subscriptions	30,000	30,000	50,410	(20,410)	41,186
Dues and meetings	145,000	145,000	135,757	9,243	104,355
Witness expenses	25,000	25,000	42,145	(17,145)	4,500
Transcripts	5,000	5,000	132	4,868	5,133
Professional services	230,000	230,000	228,821	1,179	122,334
Audit services	18,500	18,500	33,145	(14,645)	18,169
Maintenance and repairs - equipment	12,500	12,500	6,047	6,453	4,442
Maintenance and repairs - vehicles	100,000	100,000	79,709	20,291	82,700
Hardware and software maintenance	175,000	175,000	243,766	(68,766)	189,787
Equipment rental	150,000	150,000	88,414	61,586	79,722
Operating software	32,500	32,500	47,194	(14,694)	16,321
Operating hardware	199,000	199,000	(1,420)	200,420	44,059
Training and education	105,000	105,000	96,631	8,369	89,709
Miscellaneous	1,500	1,500	(340)	1,840	893
Capital lease payments	76,833	76,833	76,833	-	
Capital outlay	292,167	292,167	344,297	(52,130)	321,140
	<u>2,428,500</u>	<u>2,428,500</u>	<u>2,217,986</u>	<u>210,514</u>	<u>1,999,355</u>
Total operating expenditures	<u>20,701,578</u>	<u>20,701,578</u>	<u>20,401,159</u>	<u>300,419</u>	<u>19,356,439</u>

**Office of the District Attorney
Eighteenth Judicial District
General Fund
Schedule of Juvenile Diversion Operating Expenditures - Budget and Actual
For the Year Ended December 31, 2016
(With comparative totals for the year ended December 31, 2015)**

	<u>Budgeted Amounts</u>		<u>2016 Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>	<u>2015 Actual Amounts</u>
	<u>Original</u>	<u>Final</u>			
EXPENDITURES					
Juvenile Diversion					
Personnel services					
Salaries	\$ 622,275	\$ 622,275	\$ 645,085	\$ (22,810)	\$ 608,634
Payroll taxes and employee benefits	204,031	204,031	243,925	(39,894)	194,667
	<u>826,306</u>	<u>826,306</u>	<u>889,010</u>	<u>(62,704)</u>	<u>803,301</u>
Other services and charges					
Office supplies	2,000	2,000	1,480	520	345
Postage	2,000	2,000	125	1,875	277
Operating supplies	4,000	4,000	7,192	(3,192)	5,258
Travel and transportation	1,000	1,000	-	1,000	108
Business mileage	1,000	1,000	8,895	(7,895)	6,021
Advertising	-	-	-	-	-
Printing	500	500	2,754	(2,254)	3,366
Insurance and bonds	8,000	8,000	1,986	6,014	2,203
Telephone	6,000	6,000	5,986	14	4,828
Book and Subscriptions	1,000	1,000	135	865	336
Dues and meetings	3,000	3,000	1,179	1,821	1,714
Professional services	9,000	9,000	1,900	7,100	3,394
Maintenance and repairs - vehicles	-	-	(2,575)	2,575	1,995
Hardware and software maintenance	11,000	11,000	13,910	(2,910)	13,571
Equipment rental	6,000	6,000	65,757	(59,757)	10,944
Operating software	1,000	1,000	220	780	768
Operating hardware	2,000	2,000	15,068	(13,068)	4,804
Training and education	6,000	6,000	8,197	(2,197)	6,865
Miscellaneous/Wilderness	-	-	98	(98)	210
	<u>63,500</u>	<u>63,500</u>	<u>132,307</u>	<u>(68,807)</u>	<u>67,007</u>
 Total operating expenditures	 <u>\$ 889,806</u>	 <u>\$ 889,806</u>	 <u>\$ 1,021,317</u>	 <u>\$ (131,511)</u>	 <u>\$ 870,308</u>

**Office of the District Attorney
Eighteenth Judicial District
General Fund
Schedule of Special Program Expenditures
For the Year Ended December 31, 2016**
(With comparative totals for the year ended December 31, 2015)

Victim Compensation and Other Grants	2016	2015
Victim Compensation - Administration		
Salaries	\$ 167,065	\$ 120,554
Payroll taxes and employee benefits	44,051	36,592
Operating expenditures	2,402	24,802
Total	<u>213,518</u>	<u>181,948</u>
Victim Compensation - Victim Compensation Assistant Grant		
Salaries	36,601	31,231
Payroll taxes and employee benefits	1,870	6,669
Total	<u>38,471</u>	<u>37,900</u>
V.A.L.E. Victim Rights Notification Grant		
Salaries	25,000	21,834
Payroll taxes and employee benefits	-	916
Total	<u>25,000</u>	<u>22,750</u>
V.A.L.E. - Administration		
Salaries	131,248	161,949
Payroll taxes and employee benefits	42,693	43,781
Operating expenditures	14,868	3,116
Total	<u>188,809</u>	<u>208,846</u>
V.A.L.E. Fast Track Grant		
Salaries	45,000	41,503
Payroll taxes and employee benefits	-	551
Total	<u>45,000</u>	<u>42,054</u>
VOCA Grant		
Salaries	66,247	63,759
Payroll taxes and employee benefits	10,429	12,918
Operating expenditures	9,255	570
Total	<u>85,931</u>	<u>77,247</u>
Rural Domestic Violence Grant		
Salaries	19,513	195,731
Payroll taxes and employee benefits	6,132	75,849
Operating expenditures	6,390	186,533
Total	<u>32,035</u>	<u>458,113</u>
Sexual Assault Response Program		
Salaries	18,720	13,074
Payroll taxes and employee benefits	-	338
Operating expenditures	256	1,945
Total	<u>18,976</u>	<u>15,357</u>
Juvenile Diversion - State of Colorado Grant		
Salaries	48,000	48,000
Payroll taxes and employee benefits	-	-
Operating expenditures	50,174	34,726
Total	<u>98,174</u>	<u>82,726</u>
Juvenile Diversion Counseling Program - Marijuana Treatment		
Salaries	21,938	
Operating expenditures	2,071	
Total	<u>24,009</u>	
	<u>\$ 769,923</u>	<u>\$ 1,126,941</u>