

**Colorado District Attorneys' Council**

Years Ended December 31, 2016 and 2015  
with  
Report of Independent Auditors'



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*By the Office of the State Auditor at 8:06 am, Aug 30, 2017*

# Colorado District Attorneys' Council

Years Ended December 31, 2016 and 2015  
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Board of Directors  
Colorado District Attorneys' Council  
Denver, Colorado

Independent Auditors' Report

**Report on the Financial Statements**

We have audited the accompanying financial statements of the business-type activities of Colorado District Attorneys' Council as of and for the years ended December 31, 2016 and 2015, and the related notes to the financial statements, which collectively comprise the Council'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 an opinion on these financial statements based on our audits. We conducted our audits 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 opinion.

## Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities of Colorado District Attorneys' Council, as of December 31, 2016 and 2015, and the respective changes in financial position and, where applicable, cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

## Supplemental Information

Our audits were conducted for the purpose of forming opinions on the financial statements that collectively comprise the Council's financial statements as a whole. The supplemental information relative to the schedule of functional revenue and expenses as listed in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements. The supplemental information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

## Other Matters

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on pages 16-17 be presented to supplement the basic financial statements. We have applied certain limited procedures to the required supplemental information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

*Stratagem PC*

*Certified Public Accountants*

*Lakewood, Colorado*

August 23, 2017

## Colorado District Attorneys' Council

Statements of Net Position  
December 31, 2016 and 2015  
(See Independent Auditors' Report)

	<u>2016</u>	<u>2015</u>
Assets		
Current assets:		
Cash and cash equivalents:		
Restricted	\$ 2,869,886	\$ 577,685
Unrestricted	3,178,062	2,202,672
Investments	863,779	860,901
Accounts receivable	553,437	606,216
Grants receivable	72,530	56,452
Inventory	12,790	22,564
Prepaid expenses	91,126	85,543
Total current assets	<u>7,641,610</u>	<u>4,412,033</u>
Property, equipment and improvements:		
Equipment	291,986	258,871
Leasehold improvements	5,916	5,916
Software	100,570	100,570
Vehicle	32,807	-
	<u>431,279</u>	<u>365,357</u>
Less accumulated depreciation and amortization	<u>282,936</u>	<u>225,283</u>
Total property, equipment and improvements	<u>148,343</u>	<u>140,074</u>
Other assets:		
Deposits	<u>5,734</u>	<u>5,734</u>
Total assets	<u>\$ 7,795,687</u>	<u>\$ 4,557,841</u>

(See Notes to Financial Statements)

## Colorado District Attorneys' Council

Statements of Net Position  
December 31, 2016 and 2015  
(See Independent Auditors' Report)

### Liabilities and Net Position

	<u>2016</u>	<u>2015</u>
Current liabilities:		
Accounts payable	\$ 889,661	\$ 248,471
Unexpended funds	10,992	11,084
Deferred revenue	244,500	250,600
Accrued compensated absences	<u>161,336</u>	<u>140,906</u>
Total current liabilities	<u>1,306,489</u>	<u>651,061</u>
Deferred inflow of resources:		
Advances on assessments	<u>523,120</u>	<u>619,620</u>
Net position:		
Unrestricted:		
Operating	2,947,849	2,569,401
Net investment in property, equipment and improvements	148,343	140,074
Restricted	<u>2,869,886</u>	<u>577,685</u>
Total net position	<u>5,966,078</u>	<u>3,287,160</u>
Total liabilities and net position	<u>\$ 7,795,687</u>	<u>\$ 4,557,841</u>

(See Notes to Financial Statements)

## Colorado District Attorneys' Council

### Statements of Revenues, Expenses and Change in Net Position Years Ended December 31, 2016 and 2015 (See Independent Auditors' Report)

	2016	2015
Operating revenues:		
Assessments	\$ 619,620	\$ 624,865
Conference registrations	70,540	67,375
Statute and handbook sales	134,376	117,732
Mandated cost administrative fees	129,218	152,863
Grant revenue	5,652,158	1,689,098
VAWA contributions	-	12,254
Subpoena computer charges	210,094	234,927
Contract income	416,386	362,825
Miscellaneous income	7,422	5,986
Total operating revenues	7,239,814	3,267,925
Operating expenses:		
Data processing	-	8,151
Depreciation and amortization	57,653	26,879
Dues and education	25,985	49,413
Equipment and supplies	25,810	76,517
Insurance	12,422	10,435
Miscellaneous	11,100	(14,743)
Office supplies	6,328	11,295
Postage	3,750	2,844
Printing and copying	114,623	115,208
Professional fees	1,925,437	1,018,693
Rent and utilities	179,150	169,586
Repairs and maintenance	4,739	1,458
Salaries, related expenses, and contract labor	2,029,520	1,888,905
Software	(23,959)	12,117
Telephone	7,945	9,124
Travel and auto	194,483	264,177
Total expenses	4,574,986	3,650,059
Income (loss) from operations	2,664,828	(382,134)
Non-operating revenue (expenses):		
Interest income and unrealized gain/loss on investments	5,847	4,698
Realized gain (loss) on investments	8,243	(2,739)
Total non-operating revenue	14,090	1,959
Change in net position	2,678,918	(380,175)
Net position, beginning of year	3,287,160	3,667,335
Net position, end of year	\$ 5,966,078	\$ 3,287,160

(See Notes to Financial Statements)

## Colorado District Attorneys' Council

### Statements of Cash Flows Years Ended December 31, 2016 and 2015 (See Independent Auditors' Report)

	<u>2016</u>	<u>2015</u>
Cash flows from operating activities:		
Cash received from operating activities	\$ 7,173,823	\$ 3,474,778
Cash paid for salaries and related expenses	(2,009,090)	(1,911,845)
Cash paid for other operating activities	(1,842,432)	(1,609,250)
Interest received	19,962	982
	<u>3,342,263</u>	<u>(45,335)</u>
Net cash provided (used) by operating activities		
	<u>3,342,263</u>	<u>(45,335)</u>
Cash flows from investing activities:		
Purchases of property and equipment	(65,922)	(135,780)
Purchases of investments	(8,750)	-
	<u>(74,672)</u>	<u>(135,780)</u>
Net cash used by investing activities		
	<u>(74,672)</u>	<u>(135,780)</u>
Net increase (decrease) in cash and cash equivalents	3,267,591	(181,115)
Cash and cash equivalents, beginning	<u>2,780,357</u>	<u>2,961,472</u>
Cash and cash equivalents, ending	<u>\$ 6,047,948</u>	<u>\$ 2,780,357</u>

(continued)  
(See Notes to Financial Statements)

## Colorado District Attorneys' Council

Statements of Cash Flows (continued)  
Years Ended December 31, 2016 and 2015  
(See Independent Auditors' Report)

	<u>2016</u>	<u>2015</u>
Reconciliation of change in net position to net cash provided (used) by operating activities:		
Change in net position	\$ 2,678,918	\$ (380,175)
Adjustments to reconcile change in net position to net cash provided (used) by operating activities:		
Depreciation and amortization	57,653	26,879
Unrealized and realized (gains) losses reinvested	5,872	(977)
(Increase) decrease in:		
Accounts receivable	52,779	(81,774)
Grants receivable	(16,078)	32,100
Inventory	9,774	5,708
Prepaid expenses	(5,583)	(54,212)
Increase (decrease) in:		
Accounts payable	641,190	121,929
Unexpended funds	(92)	(1,073)
Deferred revenue	(6,100)	250,600
Accrued compensated absences	20,430	28,660
Advances on assessments	(96,500)	7,000
Net cash provided (used) by operating activities	<u>\$ 3,342,263</u>	<u>\$ (45,335)</u>

(See Notes to Financial Statements)

## **Colorado District Attorneys' Council**

Notes to Financial Statements  
Years Ended December 31, 2016 and 2015  
(See Independent Auditors' Report)

### **1. Definition of Reporting Entity**

The Colorado District Attorneys' Council (The Council), an association of representatives from the twenty-two judicial districts in Colorado, was organized in 1972. The Council was created to promote, foster and encourage an effective administration of criminal justice in Colorado. The Council provides a variety of services to the district attorneys of Colorado including, but not limited to, training of personnel, legal research, legislative drafting and liaison and managerial assistance.

The Council follows the Governmental Accounting Standards Board (GASB) accounting pronouncements which provide guidance for determining which governmental activities, organizations and functions should be included within the financial reporting entity. GASB pronouncements set forth the financial accountability of a governmental organization's elected governing body as the basic criterion for including a possible component governmental organization in a primary government's legal entity. Financial accountability includes, but is not limited to, appointment of a voting majority of the organization's governing body, ability to impose its will on the organization, a potential for the organization to provide specific financial benefits or burdens and fiscal dependency.

The Council is not financially accountable for any other organization, nor is the Council a component unit of any other primary governmental entity.

During 2016, management of the Council formed the Colorado District Attorneys' Resource Foundation (the Foundation), a not-for-profit organization under Internal Revenue Code Section 501(c)(3), for the purpose of providing education, training and research in criminal justice for district prosecutors in Colorado. The Foundation is governed by a board of directors comprised of the same members as the board of directors of the Council, and is managed by the same management group as the Council. There are no financial transactions between the two entities for the year ended December 31, 2016, as there was very limited activity in the Foundation.

### **2. Summary of Significant Accounting Policies**

The accounting policies of the Council conform to generally accepted accounting principles as applicable to governmental units accounted for as a proprietary enterprise fund. The enterprise fund is used since the Council's powers are related to those operated in a manner similar to a private business where net income and capital maintenance are appropriate determinations of accountability.

The Council has elected to follow Governmental Accounting Standards Board pronouncements. Therefore, statements issued by the Financial Accounting Standards Board after November 30, 1989 are not applied. In 2004, the Council implemented the requirements of GASB Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*.

## Colorado District Attorneys' Council

Notes to Financial Statements  
Years Ended December 31, 2016 and 2015  
(See Independent Auditors' Report)

### 2. Summary of Significant Accounting Policies (continued)

The more significant accounting policies of the Council are described as follows:

#### a) Basis of Accounting

The Council's records are maintained on the accrual basis of accounting. Revenue is recognized when earned and expenses are recognized when the liability is incurred. Depreciation and amortization is computed and recorded as an operating expense. Expenditures for equipment and improvements are shown as increases in assets.

#### b) Budget

The Council is not subject to State Budget Law and does not hold public hearings. The Council's budget is approved by its Board of Directors and is a function of the budgets of the district attorneys who are members of the Council and of grant funded programs.

Encumbrance accounting (open purchase orders, contracts in process and other commitments for the expenditures of funds in future periods) is not used by the Council for budget or financial reporting purposes.

#### c) Cash Equivalents

For purposes of the statements of cash flows, the Council considers cash deposits and highly liquid investments (including restricted assets) with a maturity of three months or less when purchased, to be cash equivalents.

#### d) Accounts Receivable

Accounts receivable are carried at their estimated collectible amounts and are periodically evaluated for collectability based on past credit history. No allowance for doubtful accounts is provided based on the credit history with major members of the Council.

#### e) Inventory

Inventory is comprised of books and other publications and is stated at the lower of cost or market on a first-in, first-out basis.

#### f) Capital Assets

Capital assets are recorded at cost. Depreciation and amortization expense has been computed using the straight-line and accelerated methods over the estimated economic useful lives of the assets.

## Colorado District Attorneys' Council

Notes to Financial Statements  
Years Ended December 31, 2016 and 2015  
(See Independent Auditors' Report)

### 2. Summary of Significant Accounting Policies (continued)

#### g) Deferred Revenue

In August 2015, the Council entered into an agreement with a local university to provide funding of salaries and benefits for law students participating in a fellowship program providing prosecutorial assistance for a number of judicial districts in the state. The initial agreement was for a twelve month period, which was renewed for an additional twelve months in August, 2016. Total funding from state sources and participating universities was approximately \$417,700 and \$407,500 for the two agreement periods, of which approximately \$244,500 and \$250,600 are reflected as deferred revenue as of December 31, 2016 and 2015, respectively. Approximately \$55,300 and \$51,600 are reflected as a prepaid expense as of December 31, 2016 and 2015, respectively, representing salary advances paid to the participating judicial districts to cover salary costs of the participating students in 2017 and 2016, respectively.

#### h) Restricted Net Position

The restricted net position includes amounts restricted for a specific purpose by external parties such as grantors or enabling legislation. The restricted fund balance as of December 31, 2016 and 2015 represents unexpended funds related to two ongoing projects funded through state appropriations.

### 3. Cash and Cash Equivalents and Investments

Cash and cash equivalents and investments as of December 31, 2016 and 2015 are classified in the accompanying financial statements as follows:

	<u>2016</u>	<u>2015</u>
Statements of net position:		
Cash and cash equivalents:		
Restricted	\$ 2,869,886	\$ 577,685
Unrestricted	3,178,062	2,202,672
Investments (at market)	<u>863,779</u>	<u>860,901</u>
	<u>\$ 6,911,727</u>	<u>\$ 3,641,258</u>

## Colorado District Attorneys' Council

Notes to Financial Statements  
Years Ended December 31, 2016 and 2015  
(See Independent Auditors' Report)

### 3. Cash and Cash Equivalents and Investments (continued)

Cash and cash equivalents and investments as of December 31, 2016 and 2015 consist of the following:

	<u>2016</u>	<u>2015</u>
<u>Cash and cash equivalents</u>		
Deposits with financial institutions	\$ 172,185	\$ 240,078
ColoTrust Prime	<u>5,875,763</u>	<u>2,540,279</u>
	<u>\$ 6,047,948</u>	<u>\$ 2,780,357</u>
 <u>Investments</u>		
Certificates of deposit	\$ 150,144	\$ 150,075
Money market funds	48,369	41,289
U.S. government and federal agency bonds	<u>665,266</u>	<u>669,537</u>
	<u>\$ 863,779</u>	<u>\$ 860,901</u>

The Council categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The Council has the following recurring fair value measurements as of December 31, 2016 and 2015:

- U.S. Treasury securities of \$194,518 and \$230,808 as of December 31, 2016 and 2015, respectively (Level 1 inputs)
- Federal agency securities of \$470,748 and \$438,729 as of December 31, 2016 and 2015, respectively (Level 1 inputs)
- Certificates of deposit of \$150,144 and \$150,075 as of December 31, 2016 and 2015, respectively (Level 1 inputs)
- Money market funds of \$48,369 and \$41,289 as of December 31, 2016 and 2015, respectively (Level 1 inputs)

## **Colorado District Attorneys' Council**

Notes to Financial Statements  
Years Ended December 31, 2016 and 2015  
(See Independent Auditors' Report)

### **3. Cash and Cash Equivalents and Investments (continued)**

#### **Deposits**

##### **Custodial Credit Risk**

The Colorado Public Deposit Protection Act (PDPA) requires that all units of local government deposit cash in eligible public depositories. State regulators determine eligibility. Amounts on deposit in excess of federal insurance levels must be collateralized. The eligible collateral is determined by the PDPA which allows the institution to create a single collateral pool for all public funds. The pool is to be maintained by another institution, or held in trust for all the uninsured public deposits as a group. The market value of the collateral must be at least equal to the aggregate uninsured deposits. The State Commissioners for banks and financial services are required by statute to monitor the naming of eligible depositories and reporting of the uninsured deposits and assets maintained in the collateral pools.

While the Council does not have a formal policy for deposits, as of December 31, 2016 and 2015, none of the Council's deposits were exposed to custodial credit risk.

#### **Investments**

##### **Credit Risk**

The Council has not adopted a formal investment policy; however, the Council follows state statutes regarding investments. Colorado statutes specify types of investments meeting defined rating and risk criteria in which local governments may invest. These investments include obligations of the United States and certain U.S. government agency entities, certain money market funds, and local government pools.

The local government investment pools, which include the Colorado Surplus Asset Fund Trust (CSAFE) and the Colorado Local Government Liquid Assets Trust (ColoTrust), are both rated AAAM by Standard and Poors. Information related to Standard & Poor's ratings and CreditWatch can be obtained from Standard & Poor's.

##### **Custodial and Concentration of Credit Risk**

None of the Council's investments are subject to custodial or concentration of credit risk.

## Colorado District Attorneys' Council

Notes to Financial Statements  
Years Ended December 31, 2016 and 2015  
(See Independent Auditors' Report)

### 3. Cash and Cash Equivalents and Investments (continued)

#### Investments (continued)

##### Interest Rate Risk

Colorado revised statutes limit investment maturities to five years or less unless formally approved by the Board of Directors.

As of December 31, 2016 the Council had the following investments:

<u>Investment</u>	<u>Maturity</u>	<u>Fair Value</u>
ColoTrust	Weighted average Under 60 days	\$ 5,875,763
Certificates of deposit	Under one year	\$ 150,144
Money market funds	Less than 60 days	\$ 48,369
U.S. government and federal agency bonds	Various	\$ 665,266

### 4. Property, Equipment and Improvements

An analysis of the changes in property, equipment and improvements for the year ended December 31, 2016 follows:

	<u>December 31,</u> <u>2015</u>	<u>Additions</u>	<u>Deletions</u>	<u>Adjustments</u>	<u>December 31,</u> <u>2016</u>
Equipment	\$ 258,871	\$ 33,115	\$ -	\$ -	\$ 291,986
Leasehold improvements	5,916	-	-	-	5,916
Software	100,570	-	-	-	100,570
Vehicle	-	32,807	-	-	32,807
	365,357	65,922	-	-	431,279
Accumulated depreciation and amortization	<u>(225,283)</u>	<u>(57,653)</u>	<u>-</u>	<u>-</u>	<u>(282,936)</u>
Property, equipment and improvements, net	<u>\$ 140,074</u>	<u>\$ 8,269</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 148,343</u>

## Colorado District Attorneys' Council

Notes to Financial Statements  
Years Ended December 31, 2016 and 2015  
(See Independent Auditors' Report)

### 5. Public Employees' Retirement Association of Colorado

The Council contributes to the Municipal Division Trust Fund (Trust), a cost-sharing multiple-employer defined benefit pension plan administered by the Public Employees' Retirement Association of Colorado (PERA). The Trust provides retirement and disability, annual increases, and death benefits for members or their beneficiaries. All employees of the Council are members of the Trust.

### 6. Unexpended Funds

Unexpended funds represent monies received by the Council for which expenses have not yet been incurred.

The following have been deferred for the years ended December 31, 2016 and 2015:

	<u>2016</u>	<u>2015</u>
Deferred/DA prepaid funds	\$ 1,187	\$ 1,232
CDAIA funds	<u>9,805</u>	<u>9,852</u>
	<u>\$ 10,992</u>	<u>\$ 11,084</u>

### 7. Commitments

In September 2012, the Council amended its existing lease agreement for its headquarters in Denver, Colorado extending the term through December 2017 with monthly required payments ranging from \$8,072 to \$8,784 per month, with an abatement of rent for the first three months of 2013. In October 2014, the agreement was amended to add additional office space for the remaining term of the lease with additional monthly rent ranging from \$2,668 to \$2,789 per month.

The minimum annual commitments under the terms of the lease for the years ending after December 31, 2016 are as follows:

<u>Year Ended</u> <u>December 31,</u>	
2017	<u>\$ 138,878</u>

## **Colorado District Attorneys' Council**

Notes to Financial Statements  
Years Ended December 31, 2016 and 2015  
(See Independent Auditors' Report)

### **8. Risk Management**

The Council is exposed to various risks of loss related to torts, thefts of, damage to, or destruction of assets; errors or omissions; injuries to personnel, or natural disasters.

The Council maintains commercial insurance for all risks of loss. Settled claims have not exceeded the commercial insurance coverage limits in any of the past three fiscal years.

### **9. Tax, Spending and Debt Limitation**

The Council believes it is not subject to Article X, Section 20, of Colorado State Constitution (the TABOR amendment) which limits state and local government tax powers and imposes spending limits. The complicated amendment is subject to many interpretations until litigation defines specific application. The Council, through its board of directors, its management, and its professional advisors, has made a good faith effort to interpret the provisions of the amendment.

### **10. Subsequent Events**

Subsequent events have been evaluated by the Council as of the date of these financial statements. The date represents the date the financial statements were available to be issued.

Accompanying Supplemental Information  
(See Independent Auditors' Report)

## Colorado District Attorneys' Council

### Schedule of Revenues, Expenses, and Changes in Funds Available Budget and Actual (Budgetary Basis) Year Ended December 31, 2016 (See Independent Auditors' Report)

	Original and Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
Operating revenue:			
Assessments	\$ 612,620	\$ 619,620	\$ 7,000
Conference registrations	45,000	70,540	25,540
Statute and handbook sales	133,000	134,376	1,376
Mandated cost administrative fees	140,868	129,218	(11,650)
Grant revenue	270,298	5,652,158	5,381,860
Associate member dues	14,525	-	(14,525)
Subpoena computer charges	-	210,094	210,094
Interest income and realized gain on investments	3,300	14,090	10,790
Contract income	399,200	416,386	17,186
Miscellaneous income	5,500	7,422	1,922
	<u>1,624,311</u>	<u>7,253,904</u>	<u>5,629,593</u>
Expenses:			
Dues and education expense	186,500	25,985	160,515
Equipment and supplies	24,500	25,810	(1,310)
Equipment and software purchases	23,300	65,922	(42,622)
Insurance	8,000	12,422	(4,422)
Meetings	10,500	-	10,500
Miscellaneous expense	9,000	11,100	(2,100)
Office supplies	7,900	6,328	1,572
Postage	1,977	3,750	(1,773)
Printing and copying	154,464	114,623	39,841
Professional fees	115,459	1,925,437	(1,809,978)
Rent and utilities	71,532	179,150	(107,618)
Repairs and maintenance	500	4,739	(4,239)
Salaries, related expenses, and contract labor	840,544	2,029,520	(1,188,976)
Software	2,000	(23,959)	25,959
Telephone	5,850	7,945	(2,095)
Travel and auto	146,000	194,483	(48,483)
	<u>1,608,026</u>	<u>4,583,255</u>	<u>(2,975,229)</u>
Excess of revenue over expenses	<u>\$ 16,285</u>	<u>2,670,649</u>	<u>\$ 2,654,364</u>
Funds available, beginning of year		<u>3,141,352</u>	
Funds available, end of year		<u>\$ 5,812,001</u>	
Funds available are defined as follows:			
Current assets		\$ 7,641,610	
Less current liabilities and deferred inflow of resources		<u>1,829,609</u>	
Funds available		<u>\$ 5,812,001</u>	

**Colorado District Attorneys' Council**

Reconciliation of Budgetary Bases (Actual) to Statement of Revenue,  
Expenses and Change in Net Position  
Year Ended December 31, 2016  
(See Independent Auditors' Report)

Revenue (budgetary basis)	<u>\$ 7,253,904</u>
Total revenue per Statements of Revenue, Expenses and Change in Net Position	<u>7,253,904</u>
Expenses (budgetary basis)	4,583,255
Depreciation and amortization	57,653
Equipment purchases	<u>(65,922)</u>
Total expenses per Statements of Revenue, Expenses and Change in Net Position	<u>4,574,986</u>
Change in net position per Statements of Revenue, Expenses and Change in Net Position	<u><u>\$ 2,678,918</u></u>

## Colorado District Attorneys' Council

### Schedule of Functional Revenue and Expenses Year Ended December 31, 2016 (See Independent Auditors' Report)

	General	Training	Best Practices	VAWA	Data Processing	Fellowship	TSRP	Total
Revenues	\$ 1,026,437	\$ 487,745	\$ 52,100	\$ 125,298	\$ 5,376,182	\$ 4,609	\$ 181,533	\$ 7,253,904
Expenses:								
Depreciation and amortization	4,608	-	-	-	53,045	-	-	57,653
Dues and education	2,845	19,581	1,325	750	140	25	1,319	25,985
Equipment and supplies	3,401	9,299	-	16	11,007	-	2,087	25,810
Insurance	8,144	-	-	-	4,278	-	-	12,422
Miscellaneous	1,336	9,725	-	-	39	-	-	11,100
Office supplies	2,890	556	-	548	1,979	6	349	6,328
Postage	1,435	1,563	7	144	187	7	407	3,750
Printing and copying	75,079	17,908	2,399	1,663	3,161	447	13,966	114,623
Professional fees	49,507	5,177	31,500	12,069	1,787,789	-	39,395	1,925,437
Rent and utilities	76,719	-	-	-	102,401	-	30	179,150
Repairs and maintenance	123	-	-	-	4,616	-	-	4,739
Salaries, related expenses, and contract labor	431,229	87,662	2,351	97,855	1,297,681	-	112,742	2,029,520
Software	(1,907)	-	-	-	(22,451)	-	399	(23,959)
Telephone	3,661	554	-	-	2,460	-	1,270	7,945
Travel and auto	11,062	141,523	6,127	15,327	6,781	3,294	10,369	194,483
Total expenses	<u>670,132</u>	<u>293,548</u>	<u>43,709</u>	<u>128,372</u>	<u>3,253,113</u>	<u>3,779</u>	<u>182,333</u>	<u>4,574,986</u>
Excess (deficiency) of revenue over expenses	<u>\$ 356,305</u>	<u>\$ 194,197</u>	<u>\$ 8,391</u>	<u>\$ (3,074)</u>	<u>\$ 2,123,069</u>	<u>\$ 830</u>	<u>\$ (800)</u>	<u>\$ 2,678,918</u>