

OFFICE OF THE DISTRICT ATTORNEY
TWENTY-SECOND JUDICIAL DISTRICT

BASIC FINANCIAL STATEMENTS
AND
AUDITOR'S REPORT

For the Year Ended December 31, 2017

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RECEIVED

Office of the State Auditor

July 26, 2018

HEIDI A. TRAINOR, CPA, PC

1 West Main Street, Suite 5
P.O. Box 808
Cortez, Colorado 81321
(970) 565-2435
(970) 565-2025
(970) 565-2443 Fax



Heidi A. Trainor, CPA, MS Tax

INDEPENDENT AUDITOR'S REPORT

Office of the District Attorney
Twenty-second Judicial District
Cortez, CO 81321

Report on the Financial Statements

I have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Office of the District Attorney, Twenty-second Judicial District, (the District), which comprise the Statement of Financial Position as of December 31, 2017, and the related Statement of Activities, for the year then ended.

The prior year summarized comparative information has been derived from the District's financial statements and, in our report dated July 12, 2017; we expressed an unmodified opinion on those financial statements.

Management's Responsibility for 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

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 the 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, I 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.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Office of the District Attorney, Twenty-second Judicial District as of December 31, 2017, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters***Required Supplementary Information***

Management has omitted the Management's Discussion and Analysis. 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.



HEIDI A. TRAINOR, CPA, PC

July 12, 2018

OFFICE OF THE DISTRICT ATTORNEY
TWENTY-SECOND JUDICIAL DISTRICT

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OFFICE OF THE DISTRICT ATTORNEY
 TWENTY-SECOND JUDICIAL DISTRICT

STATEMENT OF FUND BALANCES
 December 31

	2017	2016
ASSETS		
Cash	\$ 52,223	\$ 272,755
Accounts Receivable	60,501	34,333
Due from Other Governments	220,948	90,276
Due from Other Funds	50,996	67,871
TOTAL ASSETS	\$ 384,668	\$ 465,235
 LIABILITIES AND FUND BALANCES		
LIABILITIES		
Accounts Payable	\$ 56,346	\$ 74,103
Accrued Expenses	4,128	10,852
Long-term Liabilities:		
Compensated Absences-Due within One Year	23,570	20,976
Compensated Absences-Due in more than One Year	4,570	5,198
TOTAL LIABILITIES	88,614	111,129
 FUND BALANCES		
Unreserved Fund Balances	296,054	354,106
TOTAL FUND BALANCES	296,054	354,106
TOTAL LIABILITIES AND FUND BALANCES	\$ 384,668	\$ 465,235

The accompanying notes are an integral part of these financial statements

OFFICE OF THE DISTRICT ATTORNEY
 TWENTY-SECOND JUDICIAL DISTRICT

STATEMENT OF ACTIVITIES
 For the Year Ending December 31

	<u>Expenses</u>	<u>PROGRAM REVENUES</u>	<u>NET (EXPENSE) REVENUE AND CHANGES IN FUND BALANCES</u>	
		Operating Grants and Contributions	GOVERNMENTAL ACTIVITIES	
			<u>2017</u>	<u>2016</u>
GOVERNMENTAL ACTIVITIES				
General Government:				
Personal Services	\$ 1,056,922	\$ 118,651	\$ (938,271)	\$ (944,773)
Dues, Meetings and Travel	39,080	8,572	(30,508)	(12,864)
Supplies and Operating	108,221	--	(108,221)	(120,086)
Professional Services	<u>12,156</u>	<u>--</u>	<u>(12,156)</u>	<u>(11,464)</u>
TOTAL GOVERNMENTAL ACTIVITIES	<u>\$ 1,216,379</u>	<u>\$ 127,223</u>	<u>(1,089,156)</u>	<u>(1,089,187)</u>
GENERAL REVENUES				
State and County Revenue			1,030,613	1,112,700
Investment Earnings			<u>491</u>	<u>618</u>
TOTAL GENERAL REVENUES			<u>1,031,104</u>	<u>1,113,318</u>
CHANGE IN FUND BALANCES			(58,052)	24,131
FUND BALANCES, Beginning			354,106	269,497
Prior Period Adjustment			<u>--</u>	<u>60,478</u>
FUND BALANCES, End			<u>\$ 296,054</u>	<u>\$ 354,106</u>

The accompanying notes are an integral part of these financial statements

OFFICE OF THE DISTRICT ATTORNEY
TWENTY-SECOND JUDICIAL DISTRICT

BALANCE SHEET - GOVERNMENTAL FUNDS
December 31

	2017			2016
	GENERAL FUND	NON-MAJOR GOVERNMENTAL FUNDS	TOTALS	TOTALS
ASSETS				
Cash	\$ 17,066	\$ 35,157	\$ 52,223	\$ 272,755
Accounts Receivable	18,990	41,511	60,501	34,333
Due from Other Governments	220,948	--	220,948	90,276
Due from other Funds	50,996	--	50,996	67,871
TOTAL ASSETS	\$ 308,000	\$ 76,668	\$ 384,668	\$ 465,235
LIABILITIES AND FUND BALANCE				
LIABILITIES				
Accounts Payable	\$ 5,350	\$ 50,996	\$ 56,346	\$ 74,103
Accrued Expenses	4,128	--	4,128	10,852
TOTAL LIABILITIES	9,478	50,996	60,474	84,955
FUND BALANCES				
Unreserved and Undesignated	298,522	25,672	324,194	380,280
TOTAL FUND BALANCES	298,522	25,672	324,194	380,280
TOTAL LIABILITIES AND FUND BALANCES	\$ 308,000	\$ 76,668	\$ 384,668	\$ 465,235
Reconciliation to the Statement of Fund Balances:				
Total Fund Balances reported above			\$ 324,194	\$ 380,280
Less Liabilities (Compensated Absences) not reported above			(28,140)	(26,174)
Fund Balances			\$ 296,054	\$ 354,106

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

OFFICE OF THE DISTRICT ATTORNEY
TWENTY-SECOND JUDICIAL DISTRICT

STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ending December 31

	2017			2016
	MAJOR FUNDS GENERAL	NON-MAJOR GOVERNMENTAL FUNDS	TOTALS	TOTALS
REVENUES				
Federal Grants	\$ --	\$ 75,300	\$ 75,300	\$ 51,609
State Grants and Funding	141,512	18,000	159,512	207,180
County Funding	881,150	--	881,150	868,238
Other Revenue	25,725	16,640	42,365	66,195
TOTAL REVENUES	<u>1,048,387</u>	<u>109,940</u>	<u>1,158,327</u>	<u>1,193,222</u>
EXPENDITURES				
Current				
Personnel Services	957,276	97,680	1,054,956	1,012,768
Dues, Meetings and Travel	38,115	965	39,080	18,160
Supplies and Operating	100,739	7,482	108,221	120,086
Professional Services	12,156	--	12,156	11,464
TOTAL EXPENDITURES	<u>1,108,286</u>	<u>106,127</u>	<u>1,214,413</u>	<u>1,162,478</u>
NET CHANGE IN FUND BALANCES	(59,899)	3,813	(56,086)	30,744
FUND BALANCES, Beginning	358,421	21,859	380,280	289,058
Prior Period Adjustment	--	--	--	60,478
FUND BALANCES, Ending	<u>\$ 298,522</u>	<u>\$ 25,672</u>	<u>\$ 324,194</u>	<u>\$ 380,280</u>
Reconciliation to the Statement of Activities:				
Total Net Change in Fund Balances reported above			\$ (56,086)	\$ 30,744
Expenses for Compensated Absences do not require the use of current financial resources and therefore are not reported as Expenditures in Governmental Funds.			(1,966)	(6,613)
Change in Fund Balances of Governmental Activities			<u>\$ (58,052)</u>	<u>\$ 24,131</u>

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

OFFICE OF THE DISTRICT ATTORNEY
TWENTY-SECOND JUDICIAL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS
December 31, 2017

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Office of the District Attorney, Twenty-second Judicial District conform to generally accepted accounting principles as applicable to governmental units. The following is a summary of the more significant accounting policies:

Reporting Entity

The Office of the District Attorney, Twenty-second Judicial District (the District) is an elected position funded by Montezuma and Dolores Counties and the State of Colorado. These operations are reflected in the general fund. The District does not have a property tax levy. The general fund is supplemented by federal and state administered grant funds to permit the office of the District Attorney to undertake specific programs. These specific programs are reported in the special revenue funds.

In accordance with the requirements of the Governmental Accounting Standards Board (GASB), the financial statements must present the District (the primary government) and its component units. Pursuant to this criterion, no component units were identified for inclusion in the accompanying financial statements.

Government-Wide and Fund Financial Statements

- Government-wide financial statements - The government-wide financial statements (i.e., the statement of fund balances and the statement of activities) report information on all of the non-fiduciary activities of the District. The effect of inter-fund activity has been removed from these statements. *Governmental activities* are normally supported by taxes and intergovernmental revenues. The District does not operate any business-type activities.
- The statement of activities demonstrates the degree to which the direct expenses of a given function or activity is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or activity. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. The District does not have any charges to customers or applicants. Other items not properly included among program revenues are reported instead as general revenues.

OFFICE OF THE DISTRICT ATTORNEY
TWENTY-SECOND JUDICIAL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS
December 31, 2017

NOTE 1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

Government-Wide and Fund Financial Statements (Continued)

- **Fund financial statements** - Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. The District has no fiduciary funds.

Individually major governmental funds are reported as separate columns in the fund financial statements.

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*, as are the fiduciary fund financial statements. 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.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as 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 district considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. 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.

Interest income associated with the current fiscal period is considered to be susceptible to accrual and has been recognized as revenue of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the district.

The district reports the following major governmental funds:

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

The effect of inter-fund activity has been eliminated from the government-wide financial statements

OFFICE OF THE DISTRICT ATTORNEY
TWENTY-SECOND JUDICIAL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS
December 31, 2017

NOTE 1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

Budgets

The Office of the District Attorney submits operating budgets to the county commissioners and to grant agencies, but the budgets are not legally adopted by the Office of the District Attorney. Therefore, budget and actual statements have not been presented.

Capital Assets

All capital assets purchased through the Office of the District Attorney are the property of Montezuma County. No capital assets or related depreciation are recorded on the District's records.

Receivables and Revenue Recognition

Revenues are recognized when earned based on the terms of grants and contracts. Management considers the receivable to be fully collectible and accordingly, no allowance for doubtful accounts has been recorded as of July 12, 2018.

Net Position

The government-wide financial statements, utilize a net position presentation. Net position is categorized as investment in capital assets, restricted, and unrestricted.

Net Investment in Capital Assets includes the Department's capital assets (net of accumulated depreciation) reduced by the outstanding balances of bonds that are attributable to the acquisition, construction, or improvements of those assets.

Reserved Fund Balances includes assets that have third-party (statutory, bond covenant, or granting agency) limitations on their use. The Department typically uses restricted assets first, as appropriate opportunities arise, but reserves the right to selectively defer the use until a future project.

Unreserved Fund Balances typically includes unrestricted liquid assets. The Board has the authority to revisit or alter this designation.

OFFICE OF THE DISTRICT ATTORNEY
TWENTY-SECOND JUDICIAL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS
December 31, 2017

NOTE 1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

Fund Balance

The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the Department is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

- **Reserved** – This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation. The Department did not have any reserved resources as of December 31, 2017
- **Committed** – This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements. The Department did not have any committed resources as of December 31, 2017.
- **Unreserved** – This classification includes the residual fund balance for the General Fund. The Unreserved classification also includes negative residual fund balance of any other governmental fund that cannot be eliminated by offsetting of Assigned fund balance amounts.

The Department would typically use Reserved fund balances first, followed by Committed resources, and then Assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend Unreserved resources.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

OFFICE OF THE DISTRICT ATTORNEY
TWENTY-SECOND JUDICIAL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS
December 31, 2017

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Subsequent Events

Subsequent events are events or transactions that occur after the statement of financial position date but before financial statements are issued. The District recognizes in the financial statements the effects of all subsequent events that provide additional evidence about conditions that existed at the date of the statement of financial position, including the estimates inherent in the process of preparing the financial statements. The District's financial statements do not recognize subsequent event that provide evidence about conditions that did not exist at the date of the statement of financial position but arose after the statement of financial position date and before financial statements are available to be issued.

Comparative Data

Comparative total data for the prior year has been presented in the accompanying financial statements in order to provide an understanding of changes in the District's financial position and operations. However, complete comparative data in accordance with generally accepted accounting principles has not been presented since its inclusion would make the financial statements unduly complex and difficult to read.

Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

NOTE 2. CASH AND INVESTMENTS

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The Colorado Public Deposit Protection Act (PDPA) requires that all units of local government deposit cash in eligible public depositories. Eligibility is determined by state regulations. Amounts on deposit in excess of federal insurance levels must be collateralized by eligible collateral as determined by the PDPA. PDPA allows the financial institution to create a single collateral pool for all public funds held. 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 102% of the uninsured deposits.

OFFICE OF THE DISTRICT ATTORNEY
TWENTY-SECOND JUDICIAL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS
December 31, 2017

NOTE 3. ACCOUNTS RECEIVABLE

Accounts Receivable represents monies receivable from grantors and other agencies for services rendered. As of December 31, 2017, accounts receivable due the District amounted to \$60,501 and \$34,333 for 2016. This amount is deemed collectible, so no allowance for uncollectible amounts has been calculated.

NOTE 4. DUE FROM OTHER GOVERNMENTS

Due from other governments consists of receivables for reimbursement of expenditures. Due from other governments at December 31, 2017 was \$220,948 and \$90,276 for 2016.

NOTE 5. DUE FROM OTHER FUNDS

Due from other funds consists of payroll reimbursements owed to the general fund from the victim witness unit fund and the victim compensation administration fund. As of December 31, 2017, due from other funds to the District amounted to \$50,996 and \$67,871 for 2016.

NOTE 6. COMPENSATED ABSENCES PAYABLE

It is the District's policy to permit employees to accumulate earned but unused compensated absences. For government-wide financial reporting, a liability is recorded for compensated absences when services are rendered and employees have earned the right to receive compensation for such services.

Liabilities for compensated absences are not liquidated until leave is actually taken by employees or leave balances are paid upon termination. Accordingly, no expenditure is reported in the government General Fund for compensated absences until they are paid. Current and non-current portions of compensated absences totaling \$28,140 for the year ended December 31, 2017 and \$26,174 for the year ended December 31, 2016 are recorded for governmental activities in the government-wide financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

OFFICE OF THE DISTRICT ATTORNEY
TWENTY-SECOND JUDICIAL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS
December 31, 2017

NOTE 7. DEFINED CONTRIBUTION PENSION PLAN - COUNTIES

The District Attorney participates in the State of Colorado's Defined Benefit Pension Plan, and the Colorado County Officials plan through Dolores County. After six months of continuous service, all other full-time employees are eligible to participate in the Colorado County Officials plan through Montezuma and Dolores counties. Contributions made by the employee are five percent of the eligible compensation for Montezuma County and five percent for Dolores County. The employer contributes a matching amount. The Counties fund the employer's share of the contributions to the County plan.

The Counties are members of the Colorado County Officials and Employees Retirement Association. All members of the Association are participants in a defined contribution retirement plan which was adopted and is administered to provide income after retirement in addition to benefits provided by federal social security. Employees are required to participate after one year of continuous service.

The counties maintain no control over the plan, other than being members of the Association. Employees vest at 20% per year and are fully vested after five years of participation.

The 2017 and 2016 total payroll for the Office of the District Attorney was \$815,869 and \$776,976, respectively, and the covered payroll for retirement plan purposes was \$503,559 and \$503,121 for 2017 and 2016, respectively. The 2017 and 2016 employee contributions to the Colorado County Officials and Employees Retirement Association totaled \$26,494 and \$24,351, respectively, and the employer contributed a matching amount.

The District Attorney has the option of contributing to a Defined Benefit Pension Plan administered by PERA or to a Defined Contribution Pension Plan (DCPP) created as an alternative to PERA for elected officials (Reference HB98-1191).

OFFICE OF THE DISTRICT ATTORNEY
TWENTY-SECOND JUDICIAL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS
December 31, 2017

NOTE 7. DEFINED CONTRIBUTION PENSION PLAN – COUNTIES (Continued)

Plan Description

The Office of the District Attorney contributes to the Combined State and School Division Trust Fund (CSSDTF), a cost-sharing multiple-employer defined benefit pension plan administered by the Public Employees' Retirement Association of Colorado (PERA). CSSDTF provides retirement and disability, annual increases, and death benefits for members or their beneficiaries. The District Attorney is a member of the CSSDTF. Title 24, Article 51 of the Colorado Revised Statutes (CRS), as amended, assigns the authority to establish benefit provisions to the State Legislature. PERA issues a publicly available annual financial report that includes financial statements and required supplementary information for CSSDTF. That report may be obtained by writing to Colorado PERA, 1300 Logan Street, Denver, Colorado 80203 or by calling PERA at 303-832-9550 or 1-800-759-PERA (7372).

Funding Policy

Plan members and the Office of the District Attorney are required to contribute at a rate set by statute. The contribution requirements of plan members and the Office of the District Attorney are established under Title 24, Article 51, of the CRS, as amended. The contribution rate for 2017 for employers is 20.15% and for members is 8% of covered salary. The employer and employee contributions were \$27,253 and \$10,820 for 2017 and \$26,036 and \$10,820 for 2016 respectively.

NOTE 8. CONTINGENCIES

In the normal course of operations, the Office of the District Attorney receives funds from Federal and State agencies. The grant programs are subject to audit by agents of the granting authority, the purpose of which is to ensure compliance with conditions precedent to the granting of funds. In the Office of the District Attorney's opinion, any liability for reimbursement which may arise as the result of these audits is not believed to be material.

As of December 31, 2017, the Office of the District Attorney did not have any pending litigation or potential non-disclosed liabilities that it believes would have a material effect on the financial statements.

OFFICE OF THE DISTRICT ATTORNEY
TWENTY-SECOND JUDICIAL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS
December 31, 2017

NOTE 9. BENEFITS FUNDED BY OTHER GOVERNMENTS

Montezuma and Dolores Counties contributed payments on behalf of the Office of the District Attorney employees as follows:

	<u>2017</u>	<u>2016</u>
Insurance	\$ 136,027	\$ 130,048
Retirement	25,996	24,351
Total	<u>\$ 162,023</u>	<u>\$ 154,399</u>

The on-behalf payments have been recognized as revenues and expenditures in the financial statements. See Note 7 for retirement plan information.

NOTE 10. ACCRUED EXPENSES

Accrued expenses are expenses incurred in the normal course of business that have been billed to the District Attorney's office but not paid as of December 31, 2017. At December 31, 2017, the District's accrued expenses were \$4,128 and \$10,852 at December 31, 2016.

NOTE 11. TABOR AMENDMENT

Colorado voters passed an Amendment of the State Constitution, Article X, Section 20, which has several limitations, including revenue raising, spending abilities, and other specific requirements of state and local governments. The Amendment is complex and subject to judicial interpretation. The district believes it is not within the scope of the Amendment.

NOTE 12. RISK MANAGEMENT

The Office of the District Attorney is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters for which the District carries commercial insurance. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past four years.

REQUIRED SUPPLEMENTAL INFORMATION

Non-major Governmental Funds Special Revenue Funds

Victims Assistance – accounts for state funds from Victim Assistance and Law Enforcement (VALE) Board.

VOCA – accounts for federal funds from the Crime Victim Assistance Grant.

OFFICE OF THE DISTRICT ATTORNEY
 TWENTY-SECOND JUDICIAL DISTRICT

COMBINING BALANCE SHEET - NON-MAJOR GOVERNMENTAL FUNDS
 December 31

	2017				2016
	<u>VICTIMS ASSISTANCE</u>	<u>VICTIMS COMPENSATION</u>	<u>VOCA</u>	<u>TOTAL</u>	<u>TOTAL</u>
ASSETS					
Cash	\$ 15,928	\$ 3,279	\$ 15,950	\$ 35,157	\$ 74,750
Accounts Receivable	1,361	--	--	1,361	878
Grants Receivable	--	--	40,150	40,150	14,102
TOTAL ASSETS	<u>17,289</u>	<u>3,279</u>	<u>56,100</u>	<u>76,668</u>	<u>89,730</u>
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Accounts Payable	<u>10,846</u>	<u>--</u>	<u>40,150</u>	<u>50,996</u>	<u>67,871</u>
TOTAL LIABILITIES	<u>10,846</u>	<u>--</u>	<u>40,150</u>	<u>50,996</u>	<u>67,871</u>
FUND BALANCES - UNRESERVED	<u>6,443</u>	<u>3,279</u>	<u>15,950</u>	<u>25,672</u>	<u>21,859</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 17,289</u>	<u>\$ 3,279</u>	<u>\$ 56,100</u>	<u>\$ 76,668</u>	<u>\$ 89,730</u>

OFFICE OF THE DISTRICT ATTORNEY
TWENTY-SECOND JUDICIAL DISTRICT

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES, NON-MAJOR GOVERNMENTAL FUNDS
Year Ended December 31

	2017				2016
	VICTIMS COMPENSATION	VICTIMS ASSISTANCE	VOCA	TOTAL	TOTAL
REVENUES					
Federal Grants	\$ --	\$ --	\$ 75,300	\$ 75,300	\$ 51,609
State Grants	18,000	--	--	18,000	23,000
Investment Income	14	2	--	16	19
Other Income	9,725	6,899	--	16,624	16,445
TOTAL REVENUES	27,739	6,901	75,300	109,940	91,073
EXPENDITURES					
Current					
Personnel Services	18,380	4,000	75,300	97,680	79,675
Dues, Meetings & Travel	965	--	--	965	4,135
Supplies & Operating	5,782	1,700	--	7,482	5,621
Professional Fees	--	--	--	--	300
TOTAL EXPENDITURES	25,127	5,700	75,300	106,127	89,731
 NET CHANGE IN FUND BALANCES	 2,612	 1,201	 --	 3,813	 1,342
 FUND BALANCES - Beginning	 3,831	 2,078	 15,950	 21,859	 37,737
Prior Period Adjustment	--	--	--	--	(17,220)
 FUND BALANCES - End	 \$ 6,443	 \$ 3,279	 \$ 15,950	 \$ 25,672	 \$ 21,859