

**OFFICE OF THE DISTRICT ATTORNEY
TWENTY-SECOND JUDICIAL DISTRICT**

**BASIC FINANCIAL STATEMENTS
AND
AUDITOR'S REPORT**

For the Year Ended December 31, 2019

OFFICE OF THE DISTRICT ATTORNEY
TWENTY-SECOND JUDICIAL DISTRICT

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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

INDEPENDENT AUDITOR'S REPORT



Heidi A. Trainor, CPA, MS Tax

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, 2019, and the related Statement of Activities, for the year then ended.

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

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of 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, 2019, and the changes in its net assets 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.

Accounting principles generally accepted in the United States of America require that the budgetary comparison information 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 consider it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. The District is not legally required to prepare a budget therefore the budgetary information is not presented.

Accounting principles generally accepted in the United States of America require the Schedule of the Office's Proportionate Share of the Net Pension Liability on page 27, Schedule of the Office Contributions Participation in PERA Pension Plan on Page 28, 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 State 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 no express and opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express and opinion or provide any assurance.

Supplementary Information

The 2019 supplementary information listed in the table of contents 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 basic financial statements. The 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 information is fairly stated in all material respects in relation to the basic financial statements as a whole.



HEIDI A. TRAINOR, CPA, PC
June 22, 2020

OFFICE OF THE DISTRICT ATTORNEY
 TWENTY-SECOND JUDICIAL DISTRICT

STATEMENT OF NET POSITION
 As of December 31, 2019

	<u>GOVERNMENTAL ACTIVITIES</u>
ASSETS	
Cash	\$ 187,946
Accounts and Grants Receivable	49,468
Due From Other Funds	121,804
Prepaid Insurance	11,112
Capital Assets, depreciated	<u>42,414</u>
TOTAL ASSETS	<u>412,744</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred Outflows Related to Pension	<u>84,216</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 496,960</u>
LIABILITIES	
CURRENT LIABILITIES	
Accounts Payable	\$ 18,808
Bank Overdraft	21,807
Compensated Absences	1,750
NON CURRENT LIABILITIES	
Compensated Absences - Due In More Than One Year	36,295
Net Pension Liability	<u>409,592</u>
TOTAL LIABILITIES	488,252
DEFERRED INFLOWS OF RESOURCES	
Deferred Inflows Related to Pension	<u>383,043</u>
NET POSITION	
Invested in Capital Assets, Net of Related Debt	42,414
Unrestricted	<u>(416,749)</u>
TOTAL NET POSITION	<u>(374,335)</u>
TOTAL LIABILITIES, DEFERED INFLOWS OF RESOURCES AND NET POSITION	<u>\$ 496,960</u>

The accompanying notes are an integral part of these financial statements

OFFICE OF THE DISTRICT ATTORNEY
 TWENTY-SECOND JUDICIAL DISTRICT

STATEMENT OF ACTIVITIES
 As of December 31, 2019

	<u>Expenses</u>	<u>PROGRAM REVENUES</u>	<u>NET (EXPENSE) REVENUE AND CHANGES IN NET POSITION</u>
		Operating Grants and Contributions	<u>TOTALS</u>
GOVERNMENTAL ACTIVITIES			
General Government:			
Personnel Services	\$ 1,217,154	\$ 201,733	\$ (1,015,421)
Dues, Meetings, and Travel	20,017	--	(20,017)
Supplies and Operating	91,902	--	(91,902)
Professional Services	12,704	--	(12,704)
Diversion and Restitution	<u>29,483</u>	<u>--</u>	<u>(29,483)</u>
TOTAL GOVERNMENTAL ACTIVITIES	<u><u>\$ 1,371,260</u></u>	<u><u>\$ 201,733</u></u>	<u>(1,169,527)</u>
GENERAL REVENUES			
State and County Revenue			1,099,590
Other Revenue			47,371
Investment Earnings			<u>978</u>
TOTAL GENERAL REVENUES			<u>1,147,939</u>
CHANGE IN NET POSITION			(21,588)
NET POSITION, Beginning			362,700
RESTATEMENT			<u>(715,447)</u>
NET POSITION, End			<u><u>\$ (374,335)</u></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
As of December 31, 2019

	GENERAL FUND	NON-MAJOR GOVERNMENTAL FUNDS	TOTALS
ASSETS			
Cash	\$ 161,863	\$ 26,083	\$ 187,946
Accounts and Grants Receivable	23,270	26,198	49,468
Due from other Funds	121,804	--	121,804
Prepaid Expense	11,112	--	11,112
TOTAL ASSETS	\$ 318,049	\$ 52,281	\$ 370,330
LIABILITIES AND FUND EQUITY			
LIABILITIES			
Accounts Payable	\$ 16,030	\$ 2,778	\$ 18,808
Compensated Absences - Due In Less Than 1 Year	1,750	--	1,750
Bank Overdraft	--	21,807	21,807
TOTAL LIABILITIES	17,780	24,585	42,365
FUND EQUITY			
Nonspendable	11,112	--	11,112
Unassigned	289,157	27,696	316,853
TOTAL FUND EQUITY	300,269	27,696	327,965
TOTAL LIABILITIES AND FUND EQUITY	\$ 318,049	\$ 52,281	\$ 370,330
 Reconciliation to the Statement of Net Position:			
Total Fund Equity reported above			\$ 327,965
Capital assets used in governmental activities are not financial resources and therefore, are not reported in the funds.			42,414
Long-term liabilities are not due and payable in the current period and therefore, are not reported in the funds.			
Compensated Absences - Due In More Than One Year			(36,295)
Net Pension Obligation			(409,592)
 Deferred Outflows and Inflows of Resources related to Pensions are applicable to:			
Deferred Outflows of Resources related to Pensions			84,216
Deferred Inflows of Resources related to Pensions			\$ (383,043)
NET POSITION OF GOVERNMENTAL ACTIVITIES			\$ (374,335)

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
 As of December 31, 2019

	MAJOR FUNDS GENERAL	NON-MAJOR GOVERNMENTAL FUNDS	TOTALS
REVENUES			
Federal Grants	\$ --	\$ 102,508	\$ 102,508
State Grants and Funding	281,022	18,000	299,022
County Funding	899,793	--	899,793
Other Revenue	35,708	12,642	48,350
TOTAL REVENUES	<u>1,216,523</u>	<u>133,150</u>	<u>1,349,673</u>
EXPENDITURES			
Current			
Personnel Services	1,090,004	128,285	1,218,289
Dues, Meetings and Travel	20,017	--	20,017
Supplies and Operating	84,599	6,530	91,129
Professional Services	12,705	--	12,705
Diversion and Restitution	29,483	--	29,483
Capital Outlay	43,187	--	43,187
TOTAL EXPENDITURES	<u>1,279,995</u>	<u>134,815</u>	<u>1,414,810</u>
NET CHANGE IN FUND BALANCES	(63,472)	(1,665)	(65,137)
FUND BALANCES, Beginning	<u>363,741</u>	<u>29,361</u>	<u>393,102</u>
FUND BALANCES, Ending	<u>\$ 300,269</u>	<u>\$ 27,696</u>	<u>\$ 327,965</u>
Reconciliation to the Statement of Activities:			
Total Net Change in Fund Balances reported above			\$ (65,137)
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 Capital Outlay (\$43,187) exceeds Depreciation Expense (\$773) for the current period.			42,414
Expenses for Compensated Absences do not require the use of current financial resources and therefore, are not reported as Expenditures in Governmental Funds.			(5,893)
Government funds do not record the changes in the Net Pension Liability, Deferred Outflows related to pensions, and the Deferred Inflows related to pension as an adjustment to current year expenditures. However, in the Statement of Activities this change is shown as an adjustment to pension expense.			
Retirement Contributions		27,442	
Pension (Expense) Income		<u>(20,414)</u>	7,028
Change in Net Position of Governmental Activities			<u>\$ (21,588)</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, 2019

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, 2019

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, 2019

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

Capital assets, which include property and equipment, are reported in the governmental activities column in the government-wide financial statements. Capital assets are defined by the District as assets with an initial, individual cost of more than \$1,500 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Property and equipment of the District is depreciated using the straight-line method over the estimated useful lives between five and forty years.

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 June 22, 2020.

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.

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

OFFICE OF THE DISTRICT ATTORNEY
TWENTY-SECOND JUDICIAL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS
December 31, 2019

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Unrestricted Net Position typically includes unrestricted liquid assets. The Board has the authority to revisit or alter this designation.

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 District 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:

- Non-spendable - This classification includes amounts that cannot be spent because they are either not spendable or are legally or contractually required to be maintained intact. The District reports prepaid items as non-spendable at December 31, 2019.
- Restricted – 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 District does not report any restricted fund balanced at December 31, 2019.
- Committed – This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the Board of Directors. These amounts cannot be used for any other purpose unless the Board of Directors removes or changes the specified use by taking the same type of action (ordinance or resolution) that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements. The District does not report any funds as committed fund balances at December 31, 2019.
- Unassigned – This classification included the residual fund balance for the General Fund. The Unassigned classification also includes negative residual fund balance of any other governmental fund that cannot be eliminated by offsetting of Assigned fund balance amounts.

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

OFFICE OF THE DISTRICT ATTORNEY
TWENTY-SECOND JUDICIAL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS
December 31, 2019

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

Deferred Outflows/Inflows of Resources

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

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

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.

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.

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.

OFFICE OF THE DISTRICT ATTORNEY
TWENTY-SECOND JUDICIAL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS
December 31, 2019

NOTE 2. CASH AND INVESTMENTS (Continued)

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.

At December 31, 2019, the District had deposits with financial institutions with a carrying amount of \$166,343. The bank balances with the financial institutions were \$304,346. Of these balances \$250,000 was covered by federal depository insurance and \$54,346 was covered by collateral held by authorized escrow agents in the financial institutions name (PDPA).

NOTE 3. ACCOUNTS RECEIVABLE

Accounts Receivable represents monies receivable from grantors and other agencies for services rendered. As of December 31, 2019, accounts receivable due the District amounted to \$49,468. 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. There were no amounts due from other governments at December 31, 2019.

NOTE 5. DUE FROM OTHER FUNDS

As of December 31, 2019, due from other funds consisted of payroll reimbursements owed to the General Fund from the Victim Witness Unit Fund and The Victim Compensation Administration Fund in the amount of \$121,804.

OFFICE OF THE DISTRICT ATTORNEY
TWENTY-SECOND JUDICIAL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS
December 31, 2019

NOTE 6. CAPITAL ASSETS

Capital assets activity for the year ended December 31, 2019, is summarized below:

	<u>Balances</u> <u>12/31/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balances</u> <u>12/31/2019</u>
Governmental Activities				
Capital Assets, depreciated				
Equipment	\$ --	\$ 43,187	\$ --	\$ 43,187
Total Capital Assets, depreciated	--	43,187	--	43,187
Less Accumulated Depreciation				
Equipment	--	773	--	773
Total Accumulated Depreciation	--	773	--	773
Capital Assets, Net	<u>\$ --</u>	<u>\$ 42,414</u>	<u>\$ --</u>	<u>\$ 42,414</u>

NOTE 7. 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 \$38,045 for the year ended December 31, 2019 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. The current portion of compensated absences totaling \$1,750 for the year ended December 31, 2019 are recorded in the General Fund of the governmental fund financial statements.

NOTE 8. DEFINED CONTRIBUTION RETIREMENT PLAN - COUNTIES

The eligible employees of the Office of the District Attorney participate in the Colorado County Officials plan through Montezuma and 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.

OFFICE OF THE DISTRICT ATTORNEY
TWENTY-SECOND JUDICIAL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2019

NOTE 8. DEFINED CONTRIBUTION RETIREMENT PLAN – COUNTIES (Continued)

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 2019 total payroll for the Office of the District Attorney was \$947,807 and the covered payroll for retirement plan purposes was \$655,404. The 2019 employee contributions to the Colorado County Officials and Employees Retirement Association totaled \$31,984 and the employer contributed a matching amount.

NOTE 9. DEFINED BENEFIT PENSION PLAN

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

Plan Description - PERA

The District Attorney is provided with a pension through the State Division Trust Fund (SDTF) – a cost-sharing, multi-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 contributing twenty percent of 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 22nd Judicial District, the requirements of GASB 68 exist. Under the auspices of GASB 68, it 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 22nd 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.

OFFICE OF THE DISTRICT ATTORNEY
TWENTY-SECOND JUDICIAL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS
December 31, 2019

NOTE 9. DEFINED BENEFIT PENSION PLAN(Continued)

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 table set forth at C.R.S § 24-51-602, 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 the 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. The amount is then annuitized into a monthly benefit based on life expectancy and other actuarial factors.

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

Members may elect to withdraw their member contribution accounts upon termination of employment with all PERA employers; waiving rights to any lifetime retirement benefits earned. If eligible, the member may receive a match of either 50 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.

As of December 31, 2018, benefit recipients who elect to receive a lifetime retirement benefit are generally eligible to receive post-retirement cost-of-living adjustments in certain years, referred to as annual increases in the C.R.S. Pursuant to SB 18-200, there are no annual increases (AI) for 2018 and 2019 for all benefit recipients. Thereafter, benefit recipients under the PERA benefit structure who began eligible employment before January 1, 2007 and all benefit recipients of the DPS benefit structure will receive an annual increase, unless PERA has a negative investment year, in which case the annual increase for the next three years is the lesser of 1.5 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 will receive the lesser of an annual increase of 1.5 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. The automatic adjustment

OFFICE OF THE DISTRICT ATTORNEY
 TWENTY-SECOND JUDICIAL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS
 December 31, 2019

NOTE 9. DEFINED BENEFIT PENSION PLAN(Continued)

provision may raise or lower the aforementioned AI for a given year by up to one-quarter of 1 percent based on the parameters specified C.R.S. § 24-51-413.

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 lifetime retirement benefit formula(s) 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, 22nd 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.* and C.R.S. § 24-51-413. Eligible employees with the exception of State Troopers are required to contribute 8 percent of their PERA-includable salary. The employer contribution requirements for all employees except State Troopers are summarized in the table below.

	January 1, 2018 Through December 31, 2018	January 1, 2019 Through June 30, 2019	July 1, 2019 Through June 30, 2020
Employee Contribution (all employee except State Troopers)	8.00%	8.00%	8.75%

Contribution rates for the SDTF are expressed as a percentage of salary as defined in C.R.S. § 24-51-101(42).

OFFICE OF THE DISTRICT ATTORNEY
TWENTY-SECOND JUDICIAL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS
December 31, 2019

NOTE 9. DEFINED BENEFIT PENSION PLAN(Continued)

The employer contribution requirements for all employees except State Troopers are summarized in the table below:

	January 1, 2018 Through <u>December 31, 2018</u>	January 1, 2019 Through <u>June 30, 2019</u>	July 1, 2019 <u>June 30, 2020</u>
Employer Contribution Rate	10.15%	10.15%	10.40%
Amount of Employer Contribution apportioned to the Health Care Trust as specified in C.R.S. § 24-51-208(1)(f)	-1.02%	-1.02%	-1.02%
Amount apportioned to the SDTF	9.13%	9.13%	9.38%
Amortization Equalization Disbursement (AED) as specified in C.R.S. § 24-51-411	5.00%	5.00%	5.00%
Supplemental Amortization Equalization Disbursement (SAED) as specified in C.R.S. § 24-51-411	5.00%	5.00%	5.00%
Total Employer Contribution Rate to the SDTF	19.13%	19.13%	19.38%

Contribution rates for the SDTF are expressed as a percentage of salary as defined in C.R.S. 24 §-51-101(42).

As specified in C.R.S. § 24-51-413, the State is required to contribute \$225 million each year to PERA starting on July 1, 2018. A portion of the direct distribution payment is allocated to the SDTF based on the proportionate amount of annual payroll of the SDTF to the total annual payroll of the SDTF, School Division Trust Fund, Judicial Division Trust Fund, and the Denver Public Schools Division Trust Fund. A portion of the direct distribution allocated to the SDTF is considered a non-employer contribution for financial reporting purposes.

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, 22nd Judicial is statutorily committed to pay the contributions to the SDTF. Employer contributions recognized by the SDTF from the Office of the District Attorney, 22nd Judicial were \$27,422 for the year ended December 31, 2019.

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

At December 31, 2019, the Office of the District Attorney, 22nd Judicial reported a liability of \$409,592 for its proportionate share of the net pension liability that reflected a reduction for support from the State as a non-employer contributing entity. The net

OFFICE OF THE DISTRICT ATTORNEY
TWENTY-SECOND JUDICIAL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS
December 31, 2019

NOTE 9. DEFINED BENEFIT PENSION PLAN(Continued)

pension liability was measured as of December 31, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2018. Standard update procedures were used to roll forward the total pension liability to December 31, 2018. The Office of the District Attorney, 22nd Judicial proportion of the net pension liability was based on the Office of the District Attorney, 22nd Judicial contributions to the SDTF for the calendar year 2018 relative to the total contributions of participating employers to the SDTF.

The amount recognized by the Office of the District Attorney, 22nd Judicial as its proportionate share of the net pension liability, the related support from the State as a non-employer contributing entity, and the total portion of the net pension liability that was associated with Office of the District Attorney, 22nd Judicial were as follows:

Office of the District Attorney, 22 nd Judicial proportionate share of the net pension liability	\$ 409,592
The State's proportionate share of the net pension liability as a non-employer contributing entity associated with the Office of the District Attorney	<u>2,242</u>
TOTAL	<u>\$ 411,834</u>

At December 31, 2019, the Office of the District Attorney, 22nd Judicial proportion was .003599 percent, which was a decrease of .00101% from its proportion of .004609% measured as of December 31, 2018.

OFFICE OF THE DISTRICT ATTORNEY
TWENTY-SECOND JUDICIAL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS
December 31, 2019

NOTE 9. DEFINED BENEFIT PENSION PLAN(Continued)

For the year ended December 31, 2019, the Office of the District Attorney, 22nd Judicial recognized negative pension expense of \$37,762. At December 31, 2019, the Office of the District Attorney, 22nd 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 Inflow: of Resources</u>
Difference between expected and actual experience	\$ 11,713	\$ --
Changes of assumptions or other inputs	21,567	211,507
Net difference between projected and actual earnings on pension plan investments	20,689	--
Changes in proportion and differences between contributions recognized and proportionate share of contributions	2,825	171,536
Contributions subsequent to the measurement date	<u>27,422</u>	<u>--</u>
Total	<u>\$ 84,216</u>	<u>\$ 383,043</u>

\$27,422 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, 2020. Other amounts reported and deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ended</u>	
2020	\$ (132,807)
2021	(153,429)
2022	(51,343)
2023	<u>11,330</u>
Total	<u>\$ (326,249)</u>

OFFICE OF THE DISTRICT ATTORNEY
 TWENTY-SECOND JUDICIAL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS
 December 31, 2019

NOTE 9. DEFINED BENEFIT PENSION PLAN(Continued)

Actuarial Assumptions

Based on the 2016 experience analysis and the October 28, 2016 actuarial assumptions workshop, revised economic and demographic assumptions were adopted by PERA's Board on November 18, 2016 and were effective as of December 31, 2016. These revised assumptions shown below were reflected in the roll-forward calculation of the total pension liability from December 31, 2015 to December 31, 2016:

Actuarial Cost Method	Entry Age
Price Inflation	2.40 Percent
Real Wage Growth	1.10 Percent
Wage Inflation	3.50 Percent
Salary Increases, including wage inflation	3.50 - 9.17 Percent
Long-term investment Rate of Return, Net of Pension Plan Investment Expenses, Including Price Inflation	7.25 Percent
Discount Rate	4.72 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) (adhoc, substantively automatic)	Financed by the Annual Increase Reserve

The revised assumptions shown below were reflected in the roll-forward calculation of the total pension liability from December 31, 2017 to December 31, 2018:

Discount Rate	7.25 percent
Post-retirement Benefit Increases	
PERA Benefit Structure (hired prior to 1/1/07); and DPS Benefit Structure (automatic)	0% through 2019 and 1.5% compounded annually, thereafter
PERA Benefit Structure (hired after 12/31/06); (adhoc, substantively automatic)	Financed by the Annual Increase Reserve

OFFICE OF THE DISTRICT ATTORNEY
TWENTY-SECOND JUDICIAL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS
December 31, 2019

NOTE 9. DEFINED BENEFIT PENSION PLAN(Continued)

Healthy mortality assumptions for active members reflect the RP-2014 White Collar Employee Mortality Table, a table specifically developed for actively working people. To allow for an appropriate margin of improved mortality prospectively, the mortality rates incorporate a 70 percent factor applied to male rates and a 55 percent factor applied to female rates.

Healthy, post-retirement mortality assumptions reflect the RP-2014 Healthy Annuitant Mortality Table, adjusted as follows:

- Males: Mortality improvement projected to 2018 using the MP-2015 projection scale, a 73 percent factor applied to rates for ages less than 80, a 108 percent factor applied to rates for ages 80 and above, and further adjustments for credibility.
- Females: Mortality improvement projected to 2020 using the MP-2015 projection scale, a 78 percent factor applied to rates for ages less than 80, a 109 percent factor applied to rates for ages 80 and above, and further adjustments for credibility.

For disabled retirees, the mortality assumption was changed to reflect 90 percent of the RP-2014 Disabled Retiree Mortality Table.

The actuarial assumptions used in the December 31, 2016, valuations were based on the results of the 2016 experience analysis for the periods January 1, 2012, through December 31, 2015, as well as, the October 28, 2016, actuarial assumptions workshop and were adopted by the PERA Board during the November 18, 2016, Board meeting.

The long term expected return on plan assets is reviewed as part of regular experience studies prepared every four or five years for PERA. Recently, this assumption has been reviewed more frequently. The most recent analyses were outlined in presentations to PERA's Board on October 28, 2016.

Several factors were considered in evaluating the long-term rate of return assumption for the SDTF, including long-term historical data, estimates inherent in current market data, and 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 by the investment consultant 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
TWENTY-SECOND JUDICIAL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS
December 31, 2019

NOTE 9. DEFINED BENEFIT PENSION(Continued)

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

<u>Asset Class</u>	<u>Target Allocation</u>	<u>10 Year Expected Geometric Real Rate of Return</u>
U.S. Equity - Large Cap	21.20%	4.30%
U.S. Equity - Small Cap	7.42%	4.80%
Non U.S. Equity - Developed	18.55%	5.20%
Non U.S. - Emerging	5.83%	5.40%
Core Fixed Income	19.32%	1.20%
High Yield	1.38%	4.30%
Non U.S. Fixed Income-Developed	1.84%	0.60%
Emerging Market Debt	0.46%	3.90%
Core Real Estate	8.50%	4.90%
Opportunity Fund	6.00%	3.80%
Private Equity	8.50%	6.60%
Cash	1.00%	0.20%
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 7.25%

Discount Rate - The discount rate used to measure the total pension liability was 7.25%. 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 dated 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 3.50%

OFFICE OF THE DISTRICT ATTORNEY
TWENTY-SECOND JUDICIAL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2019

NOTE 9. DEFINED BENEFIT PENSION PLAN(Continued)

- Employee contributions were assumed to be made at the member contribution rates in effect for each year, including scheduled increases in SB 18-200. 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 for each year, including the scheduled increase in SB 18-200. Employer contributions also include current and estimated future AED and SAED, until the actuarial value funding ration 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.
- As specified in law, the State will provide an annual direct distribution of \$225 million (actual dollars), commencing July 1, 2018, that is proportioned between the State, School, Judicial, and DPS Division Trust Funds based upon the covered payroll of each Division. The annual direct distribution ceases when all Division Trust Funds are fully funded.
- Employer contributions and the amount of total service costs for future plan members we based upon a process used by the plan to estimate future actuarially determined contributions assuming an analogous future plan member growth rate.
- The AIR balance was excluded from the initial fiduciary net position, as, per statute, AIR amounts cannot be used to pay benefits until transferred to either the retirement benefits reserve or the survivor benefits reserve as appropriate. AIR benefit payments were estimated and included in the projections.
- Benefit payments and contributions were assumed to be made at the middle of the year.

Based on the above assumptions and methods, the projection test indicated 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 of 7.25 percent on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The discount determination does not use the municipal bond index rate, and therefore, the discount rate is 7.25 percent.

OFFICE OF THE DISTRICT ATTORNEY
TWENTY-SECOND JUDICIAL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS
December 31, 2019

NOTE 9. DEFINED BENEFIT PENSION PLAN(Continued)

As of the prior measurement date, the long-term expected rate of return on plan investments of 7.25 percent and the municipal bond index rate of 3.43 percent were used in the discount rate determination resulting in a discount rate of 4.72 percent, 2.53 percent lower compared to the current measurement date.

Sensitivity of the Office of the District Attorney, 22nd 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 7.25 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 (6.25 percent) or 1-percentage point higher (8.25 percent) than the current rate:

	1% Decrease 6.25%	Current Discount 7.25%	1% Increase 8.25%
Proportionate share of the net pension liability	\$509,194	\$409,592	\$325,320

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.

NOTE 10. 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, 2019, 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, 2019

NOTE 11. BENEFITS FUNDED BY OTHER GOVERNMENTS

Montezuma and Dolores Counties contributed payments on behalf of the Office of the District Attorney employees at December 31, 2019 as follows:

	<u>2019</u>
Insurance	\$ 151,400
Retirement	<u>31,984</u>
Total	<u>\$ 185,403</u>

The on-behalf payments have been recognized as revenues and expenditures in the financial statements. See Note 8 for retirement plan information.

NOTE 12. 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, 2019. At December 31, 2019, the District does not report any accrued expenses.

NOTE 13. 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 14. 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 five years.

OFFICE OF THE DISTRICT ATTORNEY
TWENTY-SECOND JUDICIAL DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2019

NOTE 15. RESTATEMENT

On July 1, 2018, the State of Colorado began making a direct contribution of \$225 million annually to the Public Employees Retirement Association (PERA). The non-employer contribution from the state was allocated proportionately to all PERA affiliated members creating a special funding situation for the Office of the District Attorney. In accordance with GASB 68, the District is required to record its proportionate share of the Net Pension Liability and the related Deferrals of Resources. As of December 31, 2019, the District recorded the following: Deferred Outflows of Resources of \$84,216, Deferred Inflows of Resources of \$383,043, Net Pension Liability of \$409,592 and Pension Expense of \$20,414. The net affect of the restatement was a decrease to the Net Position of \$715,447.

REQUIRED SUPPLEMENTAL INFORMATION

OFFICE OF THE DISTRICT ATTORNEY, 22 JUDICIAL
REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF THE OFFIC'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
PARTICIPATION IN PERA
LAST 10 FISCAL YEARS*

	12/31/2018	12/31/2017
Offices's Proportion of Collective Net Pension Liability	0.003599649%	0.004609639%
Office's Proportionate Share of the Collective Pension Liability	\$ 409,592	\$ 922,707
State's Proportinate Share of the Net Pension Liability Associated with the Office**	2,242	--
Total	\$ 411,834	\$ 922,707
 Office's Covered - Payroll	 \$ 135,252	 \$ 135,252
Office's Proportionate Share of the Net Pension Liability as a Percentage of its Covered - Payroll	302%	682%
 Plan Fidiciary Net Position as a Percentage of the Total Pension Liability	 55.11%	 43.20%

* 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, 22ND JUDICIAL
REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF OFFICE CONTRIBUTIONS
PARTICIPATION IN PERA
LAST 10 FISCAL YEARS*

	<u>12/31/2019</u>	<u>12/31/2018</u>
Statutorily Required Contributions	\$ 27,422	\$ 27,253
Contributions In Relation To The Statutorily Required Contributions	<u>27,422</u>	<u>27,253</u>
Contribution Deficiency (Excess)	<u>\$ --</u>	<u>\$ --</u>
Office's Covered - Payroll	\$ 135,252	\$ 135,252
Contributions as a Percentage of its Covered - Payroll	20.02%	20.01%

* 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.

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, 2019

	2019			
	VICTIMS COMPENSATION	VICTIMS ASSISTANCE	VOCA	TOTAL
ASSETS				
Cash	\$ 4,480	\$ 10,472	\$ 11,131	\$ 26,083
Accounts Receivable	--	571	--	571
Due From Other Funds	--	--	--	--
Grants Receivable	--	--	25,627	25,627
TOTAL ASSETS	4,480	11,043	36,758	52,281
 LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts Payable	--	--	2,778	2,778
Bank Overdraft	--	--	21,807	21,807
TOTAL LIABILITIES	--	--	24,585	24,585
FUND BALANCES - UNRESERVED	4,480	11,043	12,173	27,696
TOTAL LIABILITIES AND FUND BALANCES	\$ 4,480	\$ 11,043	\$ 36,758	\$ 52,281

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, 2019

	<u>VICTIMS COMPENSATION</u>	<u>VICTIMS ASSISTANCE</u>	<u>VOCA</u>	<u>TOTAL</u>
REVENUES				
Federal Grants	\$ --	\$ --	\$ 102,508	\$ 102,508
State Grants	--	18,000	--	18,000
Investment Income	4	18	--	22
Other Income	4,946	7,674	--	12,620
TOTAL REVENUES	<u>4,950</u>	<u>25,692</u>	<u>102,508</u>	<u>133,150</u>
EXPENDITURES				
Current				
Personnel Services	4,000	18,000	106,285	128,285
Supplies & Operating	1,488	5,042	--	6,530
Professional Fees	--	--	--	--
TOTAL EXPENDITURES	<u>5,488</u>	<u>23,042</u>	<u>106,285</u>	<u>134,815</u>
 NET CHANGE IN FUND BALANCES	 (538)	 2,650	 (3,777)	 (1,665)
 FUND BALANCES - Beginning	 <u>5,018</u>	 <u>8,393</u>	 <u>15,950</u>	 <u>29,361</u>
 FUND BALANCES - End	 <u>\$ 4,480</u>	 <u>\$ 11,043</u>	 <u>\$ 12,173</u>	 <u>\$ 27,696</u>