



Financial Statements
December 31, 2013

Office of the District Attorney
Eighteenth Judicial District

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Independent Auditor's Report

To the District Attorney
Eighteenth Judicial District

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund of the Office of the District Attorney, Eighteenth Judicial District (the "Office"), as of and for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise the Office's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion.

An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Emphasis of a Matter

Change in Accounting Principles

As described in Note I to the financial statements, the Office adopted the provisions of GASB Statement 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements* and GASB Statement 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources and Net Position*. The opinions are not modified with the implementation of these GASB Statements.

Other Matters

Required Supplementary Information

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

Other Information

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

The supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or 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 supplemental information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.



Golden, Colorado
July 26, 2013

MANAGEMENT'S DISCUSSION AND ANALYSIS

**Office of the District Attorney
Eighteenth Judicial District
Management's Discussion and Analysis
December 31, 2012**

Management of the Office of the District Attorney, Eighteenth Judicial District (Office), offers readers of these financial statements this overview and analysis of the financial activities for the year ended December 31, 2012.

Financial Highlights

The primary functions of the Office are criminal prosecution and juvenile diversion. These programs are funded on a cost reimbursement basis wherein the Office incurs expenditures and is reimbursed by the funding sources. Annual revenues from these programs equal their respective expenditures, thus there is no creation of, or change in, net assets. In the governmental funds, two programs report restricted net assets. At year-end, the Office's governmental funds report a combined ending fund balance of \$731,390, a decrease of \$519,009 from the prior year. The balance consists of \$350,085 restricted for forfeitures and \$381,305 restricted for crime victim compensation. There are no unassigned fund balances.

Overview of the Financial Statements

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

Government-wide financial statements

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

The Statement of Net Assets presents the Office's assets and liabilities, with the difference between the two reported as net assets. Because the Office has no unassigned net assets, increases or decreases in net assets does not serve as a useful indicator of the overall financial position of the Office.

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

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

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

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

**Office of the District Attorney
Eighteenth Judicial District
Management's Discussion and Analysis
(Continued)
December 31, 2012**

Fund financial statements

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

Governmental funds

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

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

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

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

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

Notes to the financial statements

The Notes to the Financial Statements provide additional information essential to the full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 7 through 16 of this report.

Supplementary information

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

In addition to the basic financial statements and accompanying notes, this report includes supplementary information concerning the financial position of the Office. Supplementary information can be found on pages 17 through 23 of this report.

Government-wide Financial Analysis

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

**Office of the District Attorney
Eighteenth Judicial District
Management's Discussion and Analysis
(Continued)
December 31, 2012**

	Governmental activities	
	2012	2011
Assets		
Current and other assets	\$ 3,761,483	\$ 4,418,607
Capital assets	759,005	942,479
Total assets	<u>4,520,488</u>	<u>5,361,086</u>
Liabilities		
Other liabilities	3,724,098	3,850,687
Long-term liabilities	65,000	260,000
Total liabilities	<u>3,789,098</u>	<u>4,110,687</u>
Net assets		
Invested in capital assets, net of related liabilities	-	-
Restricted	731,390	1,250,399
Unassigned	-	-
Total net assets	<u>\$ 731,390</u>	<u>\$ 1,250,399</u>

Governmental activities

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

Business-type activities

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

Proprietary funds

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

Governmental funds

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

At year-end, the Office's governmental funds reported combined ending fund balances of \$731,390, a decrease of \$519,009 from the prior year. There are no unassigned fund balances in the governmental funds.

The Office maintains two special revenue funds. The forfeitures fund is used to account for funds received pursuant to court orders directing the owner to forfeit property seized in connection with criminal activities. These funds may be used only for purposes allowed under Colorado law and when authorized by the Eighteenth Judicial District Forfeitures Board. At year-end, the forfeitures fund reported a restricted fund balance of \$350,085, a decrease of \$21,835 from 2011.

**Office of the District Attorney
Eighteenth Judicial District
Management's Discussion and Analysis
(Continued)
December 31, 2012**

The Crime Victim Compensation fund is a legally separate entity organized under Colorado Revised Statutes for the purpose of providing financial remedies to certain crime victims and is included as part of the primary government because of the Office's oversight responsibilities. This fund is included as a special revenue fund and reported a restricted fund balance of \$381,305 at year-end. This represents a decrease of \$497,174 from the prior year.

	Changes in Net Assets	
	2012	2011
Revenues		
Program revenues		
Intergovernmental revenues	\$ 19,474,905	\$ 18,979,952
Operating grants and contributions	969,500	1,014,868
Restricted investment earnings	1,055	1,273
Restricted forfeitures	2,529	4,769
Total revenues	20,447,989	20,000,862
Expenses		
Criminal prosecution	17,259,789	16,778,899
Crime victim compensation payments	2,108,021	1,444,241
Special programs	669,500	879,868
Juvenile Diversion	736,659	697,544
Forfeitures	25,188	42,422
Other	167,841	160,300
Total expenses	20,966,998	20,003,274
Increase in net assets	(519,009)	(2,412)
Net assets - beginning	1,250,399	1,252,811
Net assets - ending	\$ 731,390	\$ 1,250,399

General Fund Budgetary Highlights

There were no changes to the budget during 2012; therefore there were no differences between the original budget and the final budget. The counties that comprise the Eighteenth Judicial District provide funding in proportion to the population of each county.

The total budget for criminal prosecution was \$18,304,976. Of this amount, \$17,409,263 was spent during 2012.

The total budget for the juvenile diversion program was \$837,000, of which \$736,659 was spent.

The total 2012 general fund budget, including \$669,500 for various operating grant programs, was \$19,811,476. Total actual general fund revenues and expenditures were each \$18,815,422 during the year.

**Office of the District Attorney
Eighteenth Judicial District
Management's Discussion and Analysis
(Continued)
December 31, 2012**

Capital Asset and Debt Administration

Capital assets

The Office's investment in capital assets for its governmental activities as of December 31, 2012 was \$759,005, net of accumulated depreciation. This investment in capital assets consists of furniture, equipment, computers and vehicles used in the routine operation of the Office.

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

	Capital Assets Net of depreciation	
	2012	2011
Furniture, equipment and vehicles	\$ 759,005	\$ 942,479

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

Long-term debt

The Office has no statutory authority to issue or otherwise incur debt.

Economic Factors and 2013 Budget Information

The 2013 county budget is \$18,186,000 for criminal prosecution and \$837,000 for juvenile diversion. The four county governments in the District have appropriated these funds. The combined 2013 operating budget for these primary programs is \$19,023,000, which represents no change from the 2012 budget. The Office prepares its operating budget concurrently with the funding sources to ensure they have sufficient funds to cover their share of the Office's budget.

New Accounting Standards

The Office adopted the provisions of GASB Statement 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements* and GASB Statement 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources and Net Position*. There is no material impact to the Office's financial statements as a result of the implementation of these statements.

Requests for Information

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

BASIC FINANCIAL STATEMENTS

**Office of the District Attorney
Eighteenth Judicial District
Statement of Net Position
December 31, 2012**

	Primary Government Governmental Activities
ASSETS	
Cash and investments	\$ 2,251,625
Due from other governments - current portion	
Arapahoe County	298,545
Douglas County	152,069
Elbert County	270,206
Lincoln County	2,796
State of Colorado	174,546
Victim Compensation	67,310
Other	36,391
Due from other governments - noncurrent portion	
Arapahoe County	372,210
Douglas County	115,368
Elbert County	18,169
Lincoln County	5,248
Capital assets (net of accumulated depreciation)	
Furniture, equipment and vehicles	759,005
Total assets	4,523,488
LIABILITIES	
Accounts payable	1,174,146
Due to counties - District revenue	
Arapahoe County	22,346
Douglas County	11,641
Elbert County	941
Lincoln County	211
Accrued liabilities	
State Worker's Compensation liability	61,363
Unemployment self-insurance liability	67,141
Compensated Absences	
Due within one year	1,205,000
Due after one year	65,000
Deferred grant revenue	
VALE - Administration	114,565
Victim Compensation - Administration	36,822
Victim Rights - Notification	2,805
Deferred general revenue	
Arapahoe County	636,574
Douglas County	328,018
Elbert County	29,540
Lincoln County	5,985
Juvenile Diversion - State of Colorado	30,000
Total liabilities	3,792,098
NET POSITION	
Net investment in capital assets	-
Restricted for:	
Crime victim compensation	381,305
Forfeitures	350,085
Unrestricted	-
Total net position	\$ 731,390

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

**Office of the District Attorney
Eighteenth Judicial District
Statement of Activities
For the Year Ended December 31, 2012**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net Revenue and Changes in Net Assets</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Governmental Activities</u>
Governmental activities				
Criminal prosecution	\$ 17,259,789	\$ 17,259,789	\$ -	\$ -
Crime victim compensation payments	2,108,021	1,310,616	300,000	(497,405)
Special programs	669,500	-	669,500	-
Juvenile Diversion	736,659	736,659	-	-
Forfeitures	25,188	-	2,529	(22,659)
Other	167,841	167,841	-	-
Total governmental activities	<u>\$ 20,966,998</u>	<u>\$ 19,474,905</u>	<u>\$ 972,029</u>	<u>(520,064)</u>

General revenues	
Interest Income	1,055
Total general revenues and transfers	<u>1,055</u>
Change in net assets	(519,009)
Net position -beginning	<u>1,250,399</u>
Net position -ending	<u>\$ 731,390</u>

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

**Office of the District Attorney
Eighteenth Judicial District
Balance Sheet
Governmental Funds
December 31, 2012**

	<u>General</u>	<u>Forfeitures</u>	<u>Crime Victim Compensation</u>	<u>Total Governmental Funds</u>
ASSETS				
Cash and investments	\$ 1,534,686	\$ 370,680	\$ 346,259	\$ 2,251,625
Due from other governments				
Arapahoe County	298,545	-	-	298,545
Douglas County	152,069	-	-	152,069
Elbert County	270,206	-	-	270,206
Lincoln County	2,796	-	-	2,796
State of Colorado	174,546	-	-	174,546
Victim Compensation	-	-	67,310	67,310
Other	36,391	-	-	36,391
Total assets	<u>\$ 2,469,239</u>	<u>\$ 370,680</u>	<u>\$ 413,569</u>	<u>\$ 3,253,488</u>
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 1,121,287	\$ 20,595	\$ 32,264	\$ 1,174,146
Due to counties - District revenue				
Arapahoe County	22,346	-	-	22,346
Douglas County	11,641	-	-	11,641
Elbert County	941	-	-	941
Lincoln County	211	-	-	211
Accrued liabilities				
State Worker's Compensation liability	61,363	-	-	61,363
Unemployment self-insurance liability	67,141	-	-	67,141
Deferred grant revenue				
VALE - Administration	114,565	-	-	114,565
Victim Compensation - Administration	36,822	-	-	36,822
VALE - Fast Track	2,805	-	-	2,805
Deferred general revenue				
Arapahoe County	636,574	-	-	636,574
Douglas County	328,018	-	-	328,018
Elbert County	29,540	-	-	29,540
Lincoln County	5,985	-	-	5,985
Juvenile Diversion - State of Colorado	30,000	-	-	30,000
Total liabilities	<u>2,469,239</u>	<u>20,595</u>	<u>32,264</u>	<u>2,522,098</u>
Fund balances				
Restricted for				
Crime victim compensation	-	-	381,305	381,305
Forfeitures	-	350,085	-	350,085
Unassigned	-	-	-	-
Total fund balances	<u>-</u>	<u>350,085</u>	<u>381,305</u>	<u>731,390</u>
Total liabilities and fund balances	<u>\$ 2,469,239</u>	<u>\$ 370,680</u>	<u>\$ 413,569</u>	

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	759,005
Other long-term assets are not available to pay for current period expenditures and, therefore, are not reported in the funds.	510,995
Long-term liabilities, such as accrued vacation and sick leave, are not due and payable in the current period and, therefore, are not reported in the funds.	<u>(1,270,000)</u>
Net position of governmental activities	<u>\$ 731,390</u>

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

Office of the District Attorney
Eighteenth Judicial District
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2012

	General	Forfeitures	Crime Victim Compensation	Total Governmental Funds
REVENUES				
Criminal Prosecution	\$ 17,409,263	\$ -	\$ -	\$ 17,409,263
Victim assistance funds				
State of Colorado - fines and fees	-	-	1,105,616	1,105,616
State of Colorado - restitution	-	-	372,841	372,841
Federal grants	-	-	300,000	300,000
Special programs	669,500	-	-	669,500
Juvenile Diversion	736,659	-	-	736,659
Forfeitures	-	2,529	-	2,529
Investment earnings	-	824	231	1,055
Total revenues	<u>18,815,422</u>	<u>3,353</u>	<u>1,778,688</u>	<u>20,597,463</u>
EXPENDITURES				
Current				
Criminal Prosecution	17,287,043	-	-	17,287,043
Crime victim compensation payments	-	-	2,108,021	2,108,021
Special programs	669,500	-	-	669,500
Juvenile Diversion	736,659	-	-	736,659
Forfeitures	-	25,188	-	25,188
Other	-	-	167,841	167,841
Capital Outlay				
Criminal Prosecution	122,220	-	-	122,220
Total expenditures	<u>18,815,422</u>	<u>25,188</u>	<u>2,275,862</u>	<u>21,116,472</u>
Net change in fund balances	-	(21,835)	(497,174)	(519,009)
Fund balances -beginning	-	371,920	878,479	1,250,399
Fund balances -ending	<u>\$ -</u>	<u>\$ 350,085</u>	<u>\$ 381,305</u>	<u>\$ 731,390</u>

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

**Office of the District Attorney
Eighteenth Judicial District
Reconciliation of the Statement of Revenues,
Expenditures and Changes in Fund Balances of Governmental Funds
to the Statement of Activities
For the Year Ended December 31, 2012**

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

Net change in fund balances - total governmental funds (page 4)	\$ (519,009)
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation expense exceeded capital outlay in the current period.	(183,474)
Revenues in the statement of activities that do not provide current financial resources are not reported in the governmental funds.	149,474
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	<u>34,000</u>
Change in net position of governmental activities (page 2)	<u><u>\$ (519,009)</u></u>

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

Office of the District Attorney
Eighteenth Judicial District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Criminal Prosecution	\$ 18,304,976	\$ 18,304,976	\$ 17,409,263	\$ (895,713)
Special programs	669,500	669,500	669,500	-
Juvenile Diversion	837,000	837,000	736,659	(100,341)
Total revenues	<u>19,811,476</u>	<u>19,811,476</u>	<u>18,815,422</u>	<u>(996,054)</u>
EXPENDITURES				
Current				
Criminal Prosecution	18,286,976	18,286,976	17,287,043	999,933
Special programs	669,500	669,500	669,500	-
Juvenile Diversion	837,000	837,000	736,659	100,341
Capital Outlay				
Criminal Prosecution	18,000	18,000	122,220	(104,220)
Total expenditures	<u>19,811,476</u>	<u>19,811,476</u>	<u>18,815,422</u>	<u>996,054</u>
Excess of revenues over expenditures	-	-	-	-
Fund balances - beginning of year	-	-	-	-
Fund balances - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

NOTES TO FINANCIAL STATEMENTS

**Office of the District Attorney
Eighteenth Judicial District
Notes to the Financial Statements
December 31, 2012**

I. Summary of Significant Accounting Policies

Financial Reporting Entity

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

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

Blended component unit

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

Government-wide and fund financial statements

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

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

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

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

**Office of the District Attorney
Eighteenth Judicial District
Notes to the Financial Statements (Continued)
December 31, 2012**

Measurement focus, basis of accounting and financial statement presentation

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

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

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

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

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

The Office reports the following major governmental funds:

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

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

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

Implementation of New GASB Statements

The Office has implemented GASB Statement 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. As a result of implementing this statement, the Office was not required to change the reporting of current and past transactions.

The Office has implemented GASB Statement 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources and Net Position*. As a result of implementing this statement, the computation of equity on the Statement of Net Position was changed and equity has been retitled “net position”.

**Office of the District Attorney
Eighteenth Judicial District
Notes to the Financial Statements (Continued)
December 31, 2012**

Receivables and payables

The current portion of receivables reported as due from other governments consists primarily of amounts due, from the four counties, as cost reimbursements to the Office for various operating expenditures incurred during December 2012. No allowances for uncollectible amounts have been made because these receivables are primarily due under state statutes, agreements, and existing grant awards and are expected to be fully collected.

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

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

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

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

Capital assets

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

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

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

Compensated absences

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

Fund Balances

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

**Office of the District Attorney
Eighteenth Judicial District
Notes to the Financial Statements (Continued)
December 31, 2012**

Fund balances of governmental funds can be classified as follows:

Non-spendable fund balance – The portion of fund balance that cannot be spent because it is either not in spendable form (such as inventory) or it is legally or contractually required to be maintained intact. At December 31, 2012, the Office has no non-spendable funds.

Restricted fund balance – The portion of fund balance constrained to being used for a specific purpose by external parties (such as grantors or bondholders), constitutional provisions or enabling legislation. At December 31, 2012, fund balances of the Crime Victim Compensation Fund and the Forfeitures Fund are considered restricted under various provisions of Colorado Revised Statutes.

Committed fund balance – The portion of fund balance constrained for specific purposes according to limitations imposed by the District Attorney prior to the end of the fiscal year. The constraint may be removed or changed only through formal action of the District Attorney. At December 31, 2012, the Office has no committed funds.

Assigned fund balance – The portion of fund balance set aside for planned or intended purposes. The intended use may be expressed by the District Attorney or other individuals authorized to assign funds to be used for a specific purpose. Assigned fund balances in special revenue funds will also include any remaining fund balance that is not restricted or committed. This classification is necessary to indicate that those funds are, at a minimum, intended to be used for the purpose of that particular fund. At December 31, 2012, the Office has no assigned funds.

Unassigned fund balance – The residual portion of fund balance that does not meet any of the above criteria. At December 31, 2012, the Office has no unassigned funds.

Beginning fund balances have been reclassified to reflect the above classifications.

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

Net Position

Net position in the Government-wide Statement of Net Position is reported as restricted as when there are limitations imposed on their use either through enabling legislation or through external restrictions imposed by creditors, grantors or laws and regulations of other governments. Net position related to Crime Victim Compensation and Forfeiture activities are restricted at December 31, 2012 in accordance with Colorado Revised Statutes.

II. Reconciliation of Government-wide and Fund Financial Statements

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

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

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. The \$759,005 balance represents the capital assets of the Office, net of accumulated depreciation.

Long-term liabilities, such as compensated absences, are not due and payable in the current period and, therefore, are not reported in the funds. Long-term liabilities, in the amount of \$1,270,000, represent earned but unused employee PTO that will ultimately become due from the four county governments as a cost reimbursement to the Office when expenditures are incurred.

**Office of the District Attorney
Eighteenth Judicial District
Notes to the Financial Statements (Continued)
December 31, 2012**

Other long-term assets are not available to pay current period expenditures and therefore are not reported in the funds. This amount represents the noncurrent portion of receivables reported as due from other governments. Long-term receivables reflect the effect of compensated absence liabilities ultimately due from the four county governments, less net capital assets.

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

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

Governmental funds report capital outlay as an expenditure. However, in the statement of activities the cost of capital assets is allocated over the estimated useful life and reported as depreciation expense. This is the amount by which depreciation expense exceeded capital outlay in the current period. The detail of the \$183,474 difference is:

Capital outlay	\$ 122,220
Depreciation expense	<u>(305,694)</u>
Adjustment decreasing net change in fund balance - total government funds to equal change in net assets – governmental activities	<u>\$ (183,474)</u>

Certain expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. The net decrease in the liability for compensated absences is \$34,000.

Revenues in the statement of activities that do not provide current financial resources are not reported in the governmental funds. The details of the \$149,474 difference are:

Reverse intergovernmental revenue for reimbursement of capital outlay	\$ (122,220)
Intergovernmental revenue receivable for reimbursement of:	
Depreciation expense	305,694
Compensated absences	<u>(34,000)</u>
Adjustment increasing net change in fund balance - total governmental funds to equal change in net assets of governmental activities	<u>\$ 149,474</u>

III. Stewardship, Compliance and Accountability

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

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

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

**Office of the District Attorney
Eighteenth Judicial District
Notes to the Financial Statements (Continued)
December 31, 2012**

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

IV. Detailed Notes on All Funds

Cash Deposits

At December 31, 2012, the Office's cash deposits had a carrying value of \$(959,284) and a corresponding bank balance of \$390,194 which is federally insured.

Deposits are exposed to custodial credit risk (the risk that, in the event of the failure of a depository financial institution, the government would not be able to recover deposits or would not be able to recover collateral securities that are in the possession of an outside party), if they are not covered by depository insurance and are collateralized with securities held by the pledging financial institution, except for deposits collateralized by certain types of collateral pools including a single financial institution collateral pool where the fair value of the pool is equal to or exceeds all uninsured public deposits held by the financial institution (e.g. deposits insured by the Public Deposit Protection Act (PDPA)). Accordingly, none of the Office's deposits at December 31, 2012 are deemed to be exposed to custodial credit risk.

Investments

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

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

As of December 31, 2012, the Office invested \$3,210,909 in the Colorado Local Government Liquid Asset Trust (ColoTrust). This Trust is an investment vehicle established for local government entities in Colorado to pool surplus funds. The State Securities Commissioner administers and enforces all State statutes governing the Trust. The Trust operates similarly to a 2a-7-like money market fund and each share is equal in value to \$1.00. ColoTrust is rated AAA by Standard & Poor's Corporation. A designated custodial bank serves as custodian for the Trust's portfolio pursuant to a custodian agreement. The custodian acts as safekeeping agent for the Trust's investment portfolios and provides services as depository in connection with direct investment and withdrawals. The custodian's internal records segregate investments owned by the Trust.

Receivables / Deferred Revenue

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

**Office of the District Attorney
Eighteenth Judicial District
Notes to the Financial Statements (Continued)
December 31, 2012**

Deferred grant revenues of \$154,192 represent grant funds received before expenditures have been incurred. These amounts represent the unexpended cash balances at year-end for various grants.

The Office has received advances on appropriations in the amount of \$1,027,127 from intergovernmental funding sources. Per agreement with county funding sources, advances in the amount of approximately \$997,000 will be repaid in 2013.

Capital assets

Capital asset activity of the Office, and its component unit, for the year ended December 31, 2012 was:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental activities				
Depreciable capital assets				
Furniture, equipment and vehicles	\$ 1,806,995	\$ 122,220	\$ (17,228)	\$ 1,911,987
Less accumulated depreciation				
Furniture, equipment and vehicles	<u>(864,516)</u>	<u>(305,694)</u>	<u>17,228</u>	<u>(1,152,982)</u>
Net depreciable capital assets	<u>\$ 942,479</u>	<u>\$ (183,474)</u>	<u>\$ -</u>	<u>\$ 759,005</u>

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

Leases

The Office leases office equipment under month-to-month operating leases. The total lease expense for the year ended December 31, 2012 was \$94,658. This amount includes \$82,467 for criminal prosecution, \$7,209 for Juvenile Diversion, and \$4,982 for operating grants. There are no future minimum lease obligations at December 31, 2012 on the leases.

Long-term liabilities

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

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Compensated Absences	<u>\$ 1,304,000</u>	<u>\$ 1,171,000</u>	<u>\$ (1,205,000)</u>	<u>\$ 1,270,000</u>

V. Other Information

Risk management

The Office is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; and natural disasters. The Office carries insurance coverage for worker's compensation,

**Office of the District Attorney
Eighteenth Judicial District
Notes to the Financial Statements (Continued)
December 31, 2012**

automobile damage and liability, professional liability, and property losses. Management believes that the insurance coverage is sufficient to indemnify against all reasonably identifiable risks and that any uninsured losses and/or insurance deductibles will not have a material adverse effect on the financial condition of the Office. Settled claims have not exceeded this coverage in any of the past three fiscal years.

Contingent liabilities

Various suits and claims are pending against the Office at December 31, 2012. Although the outcome of such suits and claims cannot be predicted with certainty, management of the Office believes that adequate insurance coverage exists and the final resolution of these matters will not materially affect the basic financial statements of the Office.

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

Other post employment benefits

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

Funding policy The Office is required to contribute at a rate of 1.02% of covered salary for the District Attorney, as set by state statute. No employee contributions are required. The employer requirements are established under Title 24, Article 51, Part 4 of the CRS, as amended. The apportionment of the contribution to the HCTF is established under Title 24, Article 51, Section 208 of the CRS, as amended. The Office's total contributions to the HCTF for the years ended December 31, 2012, 2011 and 2010 were \$1,602, \$1,602, and \$1,596, respectively, and were equal to the required contributions for each year.

Employee retirement systems and pension plans

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

Plan description The Office sponsors and administers a 401(k) Plan, a single employer defined contribution retirement plan that covers all of its full-time and part-time regular employees. Originally established in 1980, the plan was converted to a 401(k) on January 1, 1985. The Retirement Board, as trustee, administers the plan and has the authority to amend plan provisions. ICMA-RC is the plan custodian. At December 31, 2012 the plan had 431 participants.

Funding policy The Office contributes 6% of each participant's eligible salary and each participating employee contributes at least 4% of eligible salary. Each participant may contribute up to 75% of their total eligible salary per year; however, contributions greater than 4% are not matched. The contributions and matching funds are invested at the direction of the participant. Employer contributions vest on a pro-rata basis upon years of service, with 100% vesting at four years. Employee contributions vest immediately. All vested funds are available to the participant or their beneficiary upon retirement, termination, disability, or death. The Office's contributions to the plan for the years ended December 31, 2012, 2011 and 2010 were \$645,423, \$645,710, and \$667,912, respectively, and were equal to the required contributions for each year.

**Office of the District Attorney
Eighteenth Judicial District
Notes to the Financial Statements (Continued)
December 31, 2012**

Public Employees Retirement Association of Colorado (PERA)

Plan description The Office contributes to the Combined State and School Division Trust Fund (CSSDTF), a cost sharing, multiple employer defined benefit retirement plan administered by PERA. The CSSDTF plan provides retirement, disability, and death benefits for participants or their beneficiaries. The District Attorney is the only Office employee eligible to participate in this plan. Title 24, Article 51 of the CRS, as amended, assigns the authority to establish benefit provisions to the State Legislature. PERA issues an annual financial report that includes financial statements and required supplementary information for the CSSDTF. That report may be obtained by writing to Colorado PERA, 1301 Pennsylvania Street, Denver, CO 80203.

Funding policy The District Attorney and the Office are required to contribute at rates set by state statute. These requirements are established under Title 24, Article 51, Part 4 of the CRS, as amended. The employee contribution rate is 8% and the employer contribution rate is 15.65% of covered salary. Additionally, a portion of the Office contribution (1.02% of covered salary) is allocated to the PERA HCTF (See Note above). The Office's contributions to the CSSDTF for the years ended December 31, 2012, 2011 and 2010 were \$20,823, \$17,640, and \$17,976 respectively, and were equal to the required contributions for each year.

Public Employees Retirement Association of Colorado 401(k) Plan (PERA 401(k) Plan)

Plan description The District Attorney may elect to contribute to the PERA 401(k) Plan, administered by PERA. Plan participation is voluntary and all contributions are separate from others made to PERA. Title 24, Article 51, Part 14 of the CRS, as amended, assigns the authority to establish the PERA 401(k) Plan provisions to the State Legislature.

Tax, spending and debt limitations

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

Title 20, Article 1, Part 3 of the CRS, as amended, provides that the District Attorney shall be entitled to collect from each of the respective counties in the judicial district, the necessary operating expenses of the District Attorney for the transaction of official business. Annually, the Office submits budgetary appropriation requests to each of the four county governments. Each county then appropriates its respective expenses to the Office.

The only sources of funds available to the Office are funds received from each county and from various grants. Management believes that the revenue and spending limitations of TABOR are not applicable to the Office because the annual appropriations of each county have previously been subjected to the provisions of TABOR at the county level and the various government grants received by the Office are excluded from TABOR.

Intergovernmental revenue

As previously noted, the Office is entitled to receive revenue from each of the four county governments that comprise the Eighteenth Judicial District as reimbursement of necessary operating expenses. Each of the county governments provides funding in proportion to its respective population as a percentage of the total population in the District. The percentages used for 2012, based on the population estimate prepared before May 1 of each year

**Office of the District Attorney
Eighteenth Judicial District
Notes to the Financial Statements (Continued)
December 31, 2012**

by the Division of Planning in the Colorado Department of Local Affairs, pursuant to Title 24, Article 32, Part 2 of the CRS, are as follows:

Arapahoe County	63.61%
Douglas County	33.11%
Elbert County	2.68%
Lincoln County	0.60%
Total	<u>100.00%</u>

Grants and programs

Victim Compensation Administration

Victim Assistance and Law Enforcement (VALE) Administration

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

SUPPLEMENTARY INFORMATION

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

**Schedule of General Operating Intergovernmental Revenues and Expenditures - Budget and Actual
For the Year Ended December 31, 2012**

(With comparative totals for the year ended December 31, 2011)

	Budgeted Amounts		2012 Actual Amounts	Variance with Final Budget - Positive (Negative)	2011 Actual Amounts
	Original	Final			
REVENUES					
Criminal Prosecution					
Arapahoe County	\$ 11,568,115	\$ 11,568,115	\$ 10,998,352	\$ (569,763)	\$ 10,708,914
Douglas County	6,021,384	6,021,384	5,724,814	(296,570)	5,520,922
Elbert County	487,385	487,385	463,380	(24,005)	396,504
Lincoln County	109,116	109,116	103,741	(5,375)	103,726
State of Colorado	118,976	118,976	118,976	-	107,760
Total general operating revenues	\$ 18,304,976	\$ 18,304,976	\$ 17,409,263	\$ (895,713)	\$ 16,837,826
EXPENDITURES					
Criminal Prosecution					
Arapahoe County					
Salaries	\$ 8,109,639	\$ 8,109,639	\$ 7,550,031	\$ 559,608	\$ 7,433,378
Payroll taxes and employee benefits	2,263,880	2,263,880	2,077,833	186,047	1,947,263
Operating expenditures	1,194,596	1,194,596	1,370,488	(175,892)	1,328,273
Total	11,568,115	11,568,115	10,998,352	569,763	10,708,914
Douglas County					
Salaries	4,221,194	4,221,194	3,929,909	291,285	3,832,237
Payroll taxes and employee benefits	1,178,385	1,178,385	1,081,545	96,840	1,003,901
Operating expenditures	621,805	621,805	713,360	(91,555)	684,784
Total	6,021,384	6,021,384	5,724,814	296,570	5,520,922
Elbert County					
Salaries	341,673	341,673	318,096	23,577	275,224
Payroll taxes and employee benefits	95,381	95,381	87,543	7,838	72,098
Operating expenditures	50,331	50,331	57,741	(7,410)	49,182
Total	487,385	487,385	463,380	24,005	396,504
Lincoln County					
Salaries	76,494	76,494	71,215	5,279	72,000
Payroll taxes and employee benefits	21,354	21,354	19,599	1,755	18,861
Operating expenditures	11,268	11,268	12,927	(1,659)	12,865
Total	109,116	109,116	103,741	5,375	103,726
State of Colorado					
Salaries	104,000	104,000	104,000	-	96,000
Payroll taxes and employee benefits	14,976	14,976	14,976	-	11,760
Total	118,976	118,976	118,976	-	107,760
Total general operating expenditures	\$ 18,304,976	\$ 18,304,976	\$ 17,409,263	\$ 895,713	\$ 16,837,826

Office of the District Attorney
Eighteenth Judicial District
General Fund
Schedule of General Operating Expenditures - Budget and Actual
For the Year Ended December 31, 2012
(With comparative totals for the year ended December 31, 2011)

	<u>Budgeted Amounts</u>		<u>2012 Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>	<u>2011 Actual Amounts</u>
	<u>Original</u>	<u>Final</u>			
EXPENDITURES					
Criminal Prosecution					
Personnel services					
Salaries	\$ 12,853,000	\$ 12,853,000	\$ 11,973,251	\$ 879,749	\$ 11,708,839
Payroll taxes and employee benefits	3,573,976	3,573,976	3,281,496	292,480	3,053,883
	<u>16,426,976</u>	<u>16,426,976</u>	<u>15,254,747</u>	<u>1,172,229</u>	<u>14,762,722</u>
Other services and charges					
Temporary employment services	150,000	150,000	409,768	(259,768)	187,710
Office supplies	100,000	100,000	118,366	(18,366)	117,471
Postage	50,000	50,000	58,658	(8,658)	56,427
Operating supplies	70,000	70,000	26,633	43,367	23,904
Travel and transportation	34,000	34,000	46,675	(12,675)	41,943
Business mileage	5,000	5,000	3,663	1,337	3,022
Advertising	10,000	10,000	4,759	5,241	2,236
Printing	60,000	60,000	65,310	(5,310)	49,700
Insurance and bonds	225,000	225,000	201,258	23,742	198,817
Telephone	163,000	163,000	138,308	24,692	126,296
Book and Subscriptions	20,000	20,000	32,809	(12,809)	20,182
Dues and meetings	57,000	57,000	207,034	(150,034)	58,008
Witness expenses	25,000	25,000	3,602	21,398	30,565
Transcripts	15,000	15,000	48	14,952	11,382
Professional services	300,000	300,000	183,596	116,404	171,676
Audit services	23,000	23,000	18,700	4,300	18,573
Maintenance and repairs - equipment	15,000	15,000	8,784	6,216	6,112
Maintenance and repairs - vehicles	40,000	40,000	83,875	(43,875)	76,291
Hardware and software maintenance	170,000	170,000	208,951	(38,951)	301,126
Equipment rental	70,000	70,000	82,468	(12,468)	98,382
Operating software	30,000	30,000	27,948	2,052	24,772
Operating hardware	170,000	170,000	53,256	116,744	159,900
Training and education	55,000	55,000	46,744	8,256	53,573
Miscellaneous	3,000	3,000	1,083	1,917	1,818
Capital Outlay	18,000	18,000	122,220	(104,220)	235,218
	<u>1,878,000</u>	<u>1,878,000</u>	<u>2,154,516</u>	<u>(276,516)</u>	<u>2,075,104</u>
 Total operating expenditures	 <u>\$ 18,304,976</u>	 <u>\$ 18,304,976</u>	 <u>\$ 17,409,263</u>	 <u>\$ 895,713</u>	 <u>\$ 16,837,826</u>

**Office of the District Attorney
Eighteenth Judicial District
General Fund
Schedule of Juvenile Diversion Operating Expenditures - Budget and Actual
For the Year Ended December 31, 2012
(With comparative totals for the year ended December 31, 2011)**

	<u>Budgeted Amounts</u>		<u>2012 Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>	<u>2011 Actual Amounts</u>
	<u>Original</u>	<u>Final</u>			
EXPENDITURES					
Juvenile Diversion					
Personnel services					
Salaries	\$ 590,000	\$ 590,000	\$ 516,889	\$ 73,111	\$ 476,472
Payroll taxes and employee benefits	183,000	183,000	161,165	21,835	131,997
	<u>773,000</u>	<u>773,000</u>	<u>678,054</u>	<u>94,946</u>	<u>608,469</u>
Other services and charges					
Office supplies	3,000	3,000	1,674	1,326	1,573
Postage	2,000	2,000	1,509	491	1,349
Operating supplies	5,000	5,000	559	4,441	4,966
Travel and transportation	1,000	1,000	503	497	-
Business mileage	1,000	1,000	607	393	7
Advertising	1,000	1,000	898	102	-
Printing	1,000	1,000	670	330	2,276
Insurance and bonds	8,000	8,000	8,015	(15)	7,993
Telephone	7,000	7,000	9,060	(2,060)	5,604
Book and Subscriptions	1,000	1,000	296	704	380
Dues and meetings	3,000	3,000	475	2,525	3,133
Professional services	6,000	6,000	9,940	(3,940)	9,837
Maintenance and repairs - equipment	-	-	281	(281)	88
Maintenance and repairs - vehicles	-	-	(1,075)	1,075	1,162
Hardware and software maintenance	10,000	10,000	10,174	(174)	12,409
Equipment rental	6,000	6,000	7,209	(1,209)	7,454
Operating software	1,000	1,000	1,110	(110)	937
Operating hardware	3,000	3,000	2,201	799	2,049
Training and education	5,000	5,000	3,368	1,632	2,768
Miscellaneous/Wilderness	-	-	1,131	(1,131)	-
	<u>64,000</u>	<u>64,000</u>	<u>58,605</u>	<u>5,395</u>	<u>63,985</u>
Total operating expenditures	<u>\$ 837,000</u>	<u>\$ 837,000</u>	<u>\$ 736,659</u>	<u>\$ 100,341</u>	<u>\$ 672,454</u>

**Office of the District Attorney
Eighteenth Judicial District
General Fund
Schedule of Special Program Expenditures
For the Year Ended December 31, 2012**
(With comparative totals for the year ended December 31, 2011)

	<u>2012</u>	<u>2011</u>
Victim Compensation and Other Grants		
Victim Compensation - Administration		
Salaries	\$ 104,315	\$ 102,009
Payroll taxes and employee benefits	29,483	27,894
Operating expenditures	12,261	13,073
Total	<u>146,059</u>	<u>142,976</u>
 Victim Compensation - Victim Compensation Assistant Grant		
Salaries	37,745	37,745
Payroll taxes and employee benefits	7,720	7,787
Total	<u>45,465</u>	<u>45,532</u>
 V.A.L.E. Victim Rights Notification Grant		
Salaries	20,383	20,000
Payroll taxes and employee benefits	3,730	5,022
Total	<u>24,113</u>	<u>25,022</u>
 V.A.L.E. - Administration		
Salaries	153,156	152,126
Payroll taxes and employee benefits	43,260	38,662
Operating expenditures	2,404	3,840
Total	<u>198,820</u>	<u>194,628</u>
 V.A.L.E. Fast Track Grant		
Salaries	38,258	32,315
Payroll taxes and employee benefits	9,024	12,723
Total	<u>47,282</u>	<u>45,038</u>
 VOCA Grant		
Salaries	68,927	69,225
Payroll taxes and employee benefits	10,620	10,322
Total	<u>79,547</u>	<u>79,547</u>
 FBI Task Force		
Salaries	11,663	15,399
Payroll taxes and employee benefits	897	1,179
Total	<u>12,560</u>	<u>16,578</u>
 Rural Domestic Violence Grant		
Salaries	-	133,449
Payroll taxes and employee benefits	-	18,228
Operating expenditures	-	51,484
Total	<u>-</u>	<u>203,161</u>
 Juvenile Diversion - State of Colorado Grant		
Salaries	62,260	64,793
Payroll taxes and employee benefits	12,728	16,698
Operating expenditures	40,666	45,896
Total	<u>115,654</u>	<u>127,387</u>
	<u>\$ 669,500</u>	<u>\$ 879,868</u>

**CAPITAL ASSETS USED IN THE OPERATION
OF GOVERNMENTAL FUNDS**

**Office of the District Attorney
Eighteenth Judicial District
Capital Assets Used in the Operation of Governmental Funds
Comparative Schedules By Source
December 31, 2012 and 2011**

	2012	2011
Governmental funds capital assets		
Furniture, equipment and vehicles	\$ 1,911,987	\$ 1,806,995
Total governmental funds capital assets	1,911,987	1,806,995
Investments in governmental funds capital assets by source		
General fund		
Arapahoe County	1,206,838	1,140,053
Douglas County	583,117	548,354
Elbert County	51,209	48,395
Lincoln County	12,820	12,190
Federal Grants	51,403	51,403
Special revenue fund		
Forfeitures	6,600	6,600
Total governmental funds capital assets	\$ 1,911,987	\$ 1,806,995

**Office of the District Attorney
Eighteenth Judicial District
Capital Assets Used in the Operation of Governmental Funds
Schedule By Function and Activity
December 31, 2012**

Function and Activity	Furniture, Equipment and Vehicles
Criminal Prosecution	\$ 1,911,987
Total governmental funds capital assets	<u>\$ 1,911,987</u>

Office of the District Attorney
Eighteenth Judicial District
Capital Assets Used in the Operation of Governmental Funds
Schedule of Changes By Function and Activity
For the Year Ended December 31, 2012

<u>Function and Activity</u>	<u>Governmental Funds Capital Assets January 1, 2012</u>	<u>Additions</u>	<u>Deductions</u>	<u>Governmental Funds Capital Assets December 31, 2012</u>
Criminal Prosecution	\$ 1,806,995	\$ 122,220	\$ 17,228	\$ 1,911,987