



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

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INDEPENDENT AUDITOR'S REPORT

District Attorney
Eighteenth Judicial District

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, 2010, which collectively comprise the Office’s basic financial statements, as listed in the table of contents. These financial statements are the responsibility of the Office’s management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Office of the District Attorney – Eighteenth Judicial District, as of December 31, 2010, and the respective changes in financial position thereof and the respective budgetary comparison for the general fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 22, 2011 on our consideration of the Office’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The accompanying required supplementary information, management's discussion and analysis, on pages III through VII is not a required part of the basic financial statements but is supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Office's basic financial statements. The supplementary information listed in the table of contents with December 31, 2009 comparative information is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information, including the 2009 comparative information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Eide Bailly LLP

Golden, Colorado
June 22, 2011

MANAGEMENT'S DISCUSSION AND ANALYSIS

**Office of the District Attorney
Eighteenth Judicial District
Management's Discussion and Analysis
December 31, 2010**

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, 2010.

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 \$1,252,811, an increase of \$29,411 from the prior year. The balance consists of \$409,143 reserved for forfeitures and \$843,668 reserved for crime victim compensation. There are no unreserved 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 unrestricted 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, 2010**

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 24 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, 2010**

	Governmental activities	
	2010	2009
Assets		
Current and other assets	\$ 4,929,199	\$ 4,993,761
Capital assets	944,406	433,206
Total assets	<u>5,873,605</u>	<u>5,426,967</u>
Liabilities		
Long-term liabilities	1,077,000	1,037,000
Other liabilities	3,543,794	3,166,567
Total liabilities	<u>4,620,794</u>	<u>4,203,567</u>
Net assets		
Invested in capital assets, net of related liabilities	-	-
Restricted	1,252,811	1,223,400
Unrestricted	-	-
Total net assets	<u>\$ 1,252,811</u>	<u>\$ 1,223,400</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 \$1,252,811, an increase of \$29,411 over the prior year. There are no unreserved 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 reserved fund balance of \$409,143, a decrease of \$22,301 from 2009.

**Office of the District Attorney
Eighteenth Judicial District
Management's Discussion and Analysis
(Continued)
December 31, 2010**

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 reserved fund balance of \$843,668 at year-end. This represents an increase of \$51,712 from the prior year.

	Changes in Net Assets	
	2010	2009
Revenues		
Program revenues		
Intergovernmental revenues	\$ 19,895,426	\$ 20,155,434
Operating grants and contributions	1,226,569	1,710,478
Restricted investment earnings	2,031	2,365
Restricted forfeitures	5,079	3,937
Total revenues	21,129,105	21,872,214
Expenses		
Criminal prosecution	17,658,190	17,704,333
Crime victim compensation payments	1,536,774	1,721,426
Special programs	876,569	1,060,478
Juvenile Diversion	797,398	782,431
Forfeitures	28,287	51,167
Other	202,476	190,172
Total expenses	21,099,694	21,510,007
Increase in net assets	29,411	362,207
Net assets - beginning	1,223,400	861,193
Net assets - ending	\$ 1,252,811	\$ 1,223,400

General Fund Budgetary Highlights

There were no changes to the budget during 2010; 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 \$18,969,088. Of this amount, \$18,125,769 was spent during 2010.

The total budget for the juvenile diversion program was \$868,000, of which \$797,398 was spent.

The total 2010 general fund budget, including \$876,569 for various operating grant programs, was \$20,713,657. Total actual general fund revenues and expenditures were each \$19,799,736 during the year.

**Office of the District Attorney
Eighteenth Judicial District
Management's Discussion and Analysis
(Continued)
December 31, 2010**

Capital Asset and Debt Administration

Capital assets

The Office's investment in capital assets for its governmental activities as of December 31, 2010 was \$944,406, 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	
	<u>2010</u>	<u>2009</u>
Furniture, equipment and vehicles	<u>\$ 944,406</u>	<u>\$ 433,206</u>

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 2010 Budget Information

The 2011 county budget is \$17,877,000 for criminal prosecution and \$822,800 for juvenile diversion. The four county governments in the District have appropriated these funds. The combined 2011 operating budget for these primary programs is \$18,699,800, which represents an overall decrease from the 2010 budget. Due to continuing depressed economic factors the Office agreed to prepare the county funded budgets with a decrease in overall expenses. The Office prepares its operating budget concurrently with the funding sources to ensure they have sufficient funds to cover their share of the Office's budget.

Requests for Information

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

BASIC FINANCIAL STATEMENTS

Office of the District Attorney
Eighteenth Judicial District
Statement of Net Assets
December 31, 2010

	Primary Government
	Governmental
	Activities
ASSETS	
Cash and investments	\$ 3,552,843
Due from other governments - current portion	
Arapahoe County	324,302
Douglas County	167,195
Elbert County	158,730
Lincoln County	38,144
State of Colorado	211,381
Victim Compensation	67,846
Other	106,164
Due from other governments - noncurrent portion	
Arapahoe County	239,411
Douglas County	46,430
Elbert County	12,767
Lincoln County	3,986
Capital assets (net of accumulated depreciation)	
Furniture, equipment and vehicles	944,406
Total assets	5,873,605
LIABILITIES	
Accounts payable	2,214,426
Due to counties - District revenue	
Arapahoe County	41,857
Douglas County	21,810
Elbert County	1,697
Lincoln County	408
Accrued liabilities	
State Worker's Compensation liability	34,141
Unemployment self-insurance liability	50,462
Compensated Absences	
Due within one year	1,077,000
Due after one year	170,000
Deferred grant revenue	
VALE - Administration	35,315
Victim Compensation - Administration	86,124
Victim Rights - Notification	84
Deferred general revenue	
Arapahoe County	564,898
Douglas County	292,572
Juvenile Diversion - State of Colorado	30,000
Total liabilities	4,620,794
NET ASSETS	
Invested in capital assets, net of related liabilities	-
Restricted for:	
Crime victim compensation	843,668
Forfeitures	409,143
Unrestricted	-
Total net assets	\$ 1,252,811

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, 2010

Functions/Programs	Expenses	Program Revenues		Net Revenue and Changes in Net Assets
		Charges for Services	Operating Grants and Contributions	Governmental Activities
Governmental activities				
Criminal prosecution	\$ 17,579,374	\$ 17,579,374	\$ -	\$ -
Crime victim compensation payments	1,536,774	1,237,362	350,000	50,588
Special programs	876,569	-	876,569	-
Juvenile Diversion	797,398	797,398	-	-
Forfeitures	28,287	-	5,079	(23,208)
Other	202,476	202,476	-	-
Total governmental activities	<u>\$ 21,020,878</u>	<u>\$ 19,816,610</u>	<u>\$ 1,231,648</u>	<u>27,380</u>

General revenues	
Interest Income	2,031
Total general revenues and transfers	<u>2,031</u>
Change in net assets	29,411
Net assets -beginning	1,223,400
Net assets -ending	<u>\$ 1,252,811</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, 2010

	General	Forfeitures	Crime Victim Compensation	Total Governmental Funds
ASSETS				
Cash and investments	\$ 2,311,097	\$ 418,048	\$ 823,698	\$ 3,552,843
Due from other governments				
Arapahoe County	324,302	-	-	324,302
Douglas County	167,195	-	-	167,195
Elbert County	158,730	-	-	158,730
Lincoln County	38,144	-	-	38,144
State of Colorado	211,381	-	-	211,381
Victim Compensation	-	-	67,846	67,846
Other	106,164	-	-	106,164
Total assets	<u>\$ 3,317,013</u>	<u>\$ 418,048</u>	<u>\$ 891,544</u>	<u>\$ 4,626,605</u>
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 2,157,645	\$ 8,905	\$ 47,876	\$ 2,214,426
Due to counties - District revenue				
Arapahoe County	41,857	-	-	41,857
Douglas County	21,810	-	-	21,810
Elbert County	1,697	-	-	1,697
Lincoln County	408	-	-	408
Accrued liabilities				
State Worker's Compensation liability	34,141	-	-	34,141
Unemployment self-insurance liability	50,462	-	-	50,462
Deferred grant revenue				
VALE - Administration	35,315	-	-	35,315
Victim Compensation - Administration	86,124	-	-	86,124
VALE - Fast Track	84	-	-	84
Deferred general revenue				
Arapahoe County	564,898	-	-	564,898
Douglas County	292,572	-	-	292,572
Juvenile Diversion - State of Colorado	30,000	-	-	30,000
Total liabilities	<u>3,317,013</u>	<u>8,905</u>	<u>47,876</u>	<u>3,373,794</u>
Fund balances				
Reserved for				
Crime victim compensation	-	-	843,668	843,668
Forfeitures	-	409,143	-	409,143
Unreserved	-	-	-	-
Total fund balances	<u>-</u>	<u>409,143</u>	<u>843,668</u>	<u>1,252,811</u>
Total liabilities and fund balances	<u>\$ 3,317,013</u>	<u>\$ 418,048</u>	<u>\$ 891,544</u>	

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

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	944,406
Other long-term assets are not available to pay for current period expenditures and, therefore, are not reported in the funds.	302,594
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>(1,247,000)</u>
Net assets of governmental activities	<u>\$ 1,252,811</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, 2010

	General	Forfeitures	Crime Victim Compensation	Total Governmental Funds
REVENUES				
Criminal Prosecution	\$ 18,125,769	\$ -	\$ -	\$ 18,125,769
Victim assistance funds				
State of Colorado - fines and fees	-	-	1,124,754	1,124,754
State of Colorado - restitution	-	-	315,084	315,084
Federal grants	-	-	350,000	350,000
Special programs	876,569	-	-	876,569
Juvenile Diversion	797,398	-	-	797,398
Forfeitures	-	5,079	-	5,079
Investment earnings	-	907	1,124	2,031
Total revenues	<u>19,799,736</u>	<u>5,986</u>	<u>1,790,962</u>	<u>21,596,684</u>
EXPENDITURES				
Current				
Criminal Prosecution	17,477,647	-	-	17,477,647
Crime victim compensation payments	-	-	1,536,774	1,536,774
Special programs	876,569	-	-	876,569
Juvenile Diversion	797,398	-	-	797,398
Forfeitures	-	28,287	-	28,287
Other	-	-	202,476	202,476
Capital Outlay				
Criminal Prosecution	648,122	-	-	648,122
Total expenditures	<u>19,799,736</u>	<u>28,287</u>	<u>1,739,250</u>	<u>21,567,273</u>
Net change in fund balances	-	(22,301)	51,712	29,411
Fund balances -beginning	-	431,444	791,956	1,223,400
Fund balances -ending	<u>\$ -</u>	<u>\$ 409,143</u>	<u>\$ 843,668</u>	<u>\$ 1,252,811</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, 2010

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)	\$	29,411
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 exceeded depreciation expense in the current period.		518,395
Revenues in the statement of activities that do not provide current financial resources are not reported in the governmental funds.		(546,395)
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.		28,000
Change in net assets of governmental activities (page 2)	<u>\$</u>	<u>29,411</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, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Criminal Prosecution	\$ 18,969,088	\$ 18,969,088	\$ 18,125,769	\$ (843,319)
Special programs	876,569	876,569	876,569	-
Juvenile Diversion	868,000	868,000	797,398	(70,602)
Total revenues	<u>20,713,657</u>	<u>20,713,657</u>	<u>19,799,736</u>	<u>(913,921)</u>
EXPENDITURES				
Current				
Criminal Prosecution	18,914,088	18,914,088	17,477,647	1,436,441
Special programs	876,569	876,569	876,569	-
Juvenile Diversion	868,000	868,000	797,398	70,602
Capital Outlay				
Criminal Prosecution	<u>55,000</u>	<u>55,000</u>	<u>648,122</u>	<u>(593,122)</u>
Total expenditures	<u>20,713,657</u>	<u>20,713,657</u>	<u>19,799,736</u>	<u>913,921</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, 2010**

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. 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, 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 Assets 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, 2010**

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.

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.

Private sector standards of accounting and financial reporting issued prior to December 1, 1989 are generally followed in the government-wide financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board (GASB). Governments also have the option of following subsequent private sector guidance for their business-type activities and enterprise funds, subject to the same limitation. The Office has no business-type activities and does not operate enterprise funds.

**Office of the District Attorney
Eighteenth Judicial District
Notes to the Financial Statements (Continued)
December 31, 2010**

Receivables and payables

The current portion of receivables reported as due from other governments consists primarily of amounts due as cost reimbursements to the Office for various operating expenditures incurred during December 2010. 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 equity

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted for use for a specific purpose. Governmental funds of the Office contain fund balances reserved for crime victim compensation and forfeitures. There are no unreserved fund balances in the Office's governmental funds.

**Office of the District Attorney
Eighteenth Judicial District
Notes to the Financial Statements (Continued)
December 31, 2010**

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 assets

The governmental fund balance sheet includes reconciliation between fund balance – total governmental funds and net assets – governmental activities as reported in the government-wide statement of net assets. 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 \$865,590 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 \$1,247,000, 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.

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 assets 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 capital outlay exceeded depreciation expense in the current period. The detail of the \$518,395 difference is:

Capital outlay	\$ 648,122
Depreciation expense	<u>(129,727)</u>
Adjustment increasing net change in fund balance - total government funds to equal change in net assets – governmental activities	<u>\$ 518,395</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 \$28,000.

**Office of the District Attorney
Eighteenth Judicial District
Notes to the Financial Statements (Continued)
December 31, 2010**

Revenues in the statement of activities that do not provide current financial resources are not reported in the governmental funds. The details of the \$546,395 difference are:

Reverse intergovernmental revenue for reimbursement of capital outlay	\$ (648,122)
Intergovernmental revenue receivable for reimbursement of:	
Depreciation expense	129,727
Compensated absences	<u>(28,000)</u>
Adjustment decreasing net change in fund balance - total governmental funds to equal change in net assets of governmental activities	<u><u>\$ (546,395)</u></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.

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, 2010, the Office's cash deposits had a carrying value of \$752,496 and a corresponding bank balance of \$860,021 of which \$273,560 was federally insured and \$586,461 was covered by the Public Deposit Protection Act.

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, 2010 are deemed to be exposed to custodial credit risk.

**Office of the District Attorney
Eighteenth Judicial District
Notes to the Financial Statements (Continued)
December 31, 2010**

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, 2010, the Office invested \$2,800,347 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 and deferred advances in the governmental funds.

Deferred grant revenues of \$121,523 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 \$887,470 from intergovernmental funding sources. Per agreement with county funding sources, advances in the amount of \$857,470 will be repaid in 2011.

**Office of the District Attorney
Eighteenth Judicial District
Notes to the Financial Statements (Continued)
December 31, 2010**

Capital assets

Capital asset activity of the Office, and its component unit, for the year ended December 31, 2010 was:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental activities				
Depreciable capital assets				
Furniture, equipment and vehicles	\$ 982,478	\$ 648,122	\$ (33,057)	\$ 1,597,543
Less accumulated depreciation				
Furniture, equipment and vehicles	<u>(549,272)</u>	<u>(129,727)</u>	<u>25,862</u>	<u>(653,137)</u>
Net depreciable capital assets	<u>\$ 433,206</u>	<u>\$ 518,395</u>	<u>\$ (7,195)</u>	<u>\$ 944,406</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 rental expense for the year ended December 31, 2010 was \$74,763. This amount includes \$62,971 for criminal prosecution, \$8,978 for Juvenile Diversion, and \$2,814 for various operating grants. There are no future minimum lease obligations at December 31, 2010 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>\$ 1,275,000</u>	<u>\$ 1,049,000</u>	<u>\$ (1,077,000)</u>	<u>\$ 1,247,000</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, 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.

**Office of the District Attorney
Eighteenth Judicial District
Notes to the Financial Statements (Continued)
December 31, 2010**

Contingent liabilities

Various suits and claims are pending against the Office at December 31, 2010. 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, 2010, 2009 and 2008 were \$1,596, \$1,596, and \$1,170, 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)

The Office maintains a single employer defined contribution retirement plan that covers all of its full-time and part-time regular employees. Additionally, the Office participates in a statewide government retirement plan that covers only the District Attorney, an elected official. The statewide plan (PERA) is a cost sharing, multiple employer defined benefit retirement 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, 2010 the plan had 307 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.

**Office of the District Attorney
Eighteenth Judicial District
Notes to the Financial Statements (Continued)
December 31, 2010**

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

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, 2010, 2009 and 2008 were \$667,912, \$679,182, and \$659,314, respectively, and were equal to the required contributions for each year.

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 12.95% of covered salary. Additionally, a portion of the Office contribution (1.02% of covered salary) is allocated to the PERA HCTF (See Note V). The Office's contributions to the CSSDTF for the years ended December 31, 2010, 2009 and 2008 were \$17,976, \$18,672, and \$12,650 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.

**Office of the District Attorney
Eighteenth Judicial District
Notes to the Financial Statements (Continued)
December 31, 2010**

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 2010, based on the population estimate prepared before May 1 of each year by the Division of Planning in the Colorado Department of Local Affairs, pursuant to Title 24, Article 32, Part 2 of the CRS, are as follows:

Arapahoe County	63.64%
Douglas County	33.16%
Elbert County	2.58%
Lincoln County	0.62%
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, 2010
(With comparative totals for the year ended December 31, 2009)

	Budgeted Amounts		2010 Actual Amounts	Variance with Final Budget - Positive (Negative)	2009 Actual Amounts
	Original	Final			
REVENUES					
Criminal Prosecution					
Arapahoe County	\$ 12,008,867	\$ 12,008,867	\$ 11,472,180	\$ (536,687)	\$ 11,261,804
Douglas County	6,257,292	6,257,292	5,977,641	(279,651)	5,788,652
Elbert County	486,846	486,846	465,089	(21,757)	491,595
Lincoln County	116,995	116,995	111,771	(5,224)	116,341
State of Colorado	99,088	99,088	99,088	-	90,360
Total general operating revenues	<u>\$ 18,969,088</u>	<u>\$ 18,969,088</u>	<u>\$ 18,125,769</u>	<u>\$ (843,319)</u>	<u>\$ 17,748,752</u>
EXPENDITURES					
Criminal Prosecution					
Arapahoe County					
Salaries	\$ 8,221,015	\$ 8,221,015	\$ 7,664,500	\$ 556,515	\$ 7,831,877
Payroll taxes and employee benefits	2,496,598	2,496,598	2,051,643	444,955	2,062,850
Operating expenditures	1,291,254	1,291,254	1,756,037	(464,783)	1,367,077
Total	<u>12,008,867</u>	<u>12,008,867</u>	<u>11,472,180</u>	<u>536,687</u>	<u>11,261,804</u>
Douglas County					
Salaries	4,283,609	4,283,609	3,993,633	289,976	4,025,868
Payroll taxes and employee benefits	1,300,867	1,300,867	1,069,020	231,847	1,060,376
Operating expenditures	672,816	672,816	914,988	(242,172)	702,408
Total	<u>6,257,292</u>	<u>6,257,292</u>	<u>5,977,641</u>	<u>279,651</u>	<u>5,788,652</u>
Elbert County					
Salaries	333,284	333,284	310,723	22,561	341,773
Payroll taxes and employee benefits	101,213	101,213	83,176	18,037	90,022
Operating expenditures	52,349	52,349	71,190	(18,841)	59,800
Total	<u>486,846</u>	<u>486,846</u>	<u>465,089</u>	<u>21,757</u>	<u>491,595</u>
Lincoln County					
Salaries	80,092	80,092	74,670	5,422	80,889
Payroll taxes and employee benefits	24,322	24,322	19,988	4,334	21,305
Operating expenditures	12,581	12,581	17,113	(4,532)	14,147
Total	<u>116,995</u>	<u>116,995</u>	<u>111,771</u>	<u>5,224</u>	<u>116,341</u>
State of Colorado					
Salaries	88,000	88,000	88,000	-	80,000
Payroll taxes and employee benefits	11,088	11,088	11,088	-	10,360
Total	<u>99,088</u>	<u>99,088</u>	<u>99,088</u>	<u>-</u>	<u>90,360</u>
Total general operating expenditures	<u>\$ 18,969,088</u>	<u>\$ 18,969,088</u>	<u>\$ 18,125,769</u>	<u>\$ 843,319</u>	<u>\$ 17,748,752</u>

Office of the District Attorney
Eighteenth Judicial District
General Fund
Schedule of General Operating Expenditures - Budget and Actual
For the Year Ended December 31, 2010
(With comparative totals for the year ended December 31, 2009)

	Budgeted Amounts		2010 Actual Amounts	Variance with Final Budget - Positive (Negative)	2009 Actual Amounts
	Original	Final			
EXPENDITURES					
Prosecution					
Personnel services					
Salaries	\$ 13,006,000	\$ 13,006,000	\$ 12,131,526	\$ 874,474	\$ 12,360,407
Payroll taxes and employee benefits	3,934,088	3,934,088	3,234,915	699,173	3,244,913
	<u>16,940,088</u>	<u>16,940,088</u>	<u>15,366,441</u>	<u>1,573,647</u>	<u>15,605,320</u>
Other services and charges					
Temporary employment services	125,000	125,000	232,484	(107,484)	196,281
Office supplies	135,000	135,000	137,250	(2,250)	130,268
Postage	60,000	60,000	88,820	(28,820)	51,821
Operating supplies	70,000	70,000	88,245	(18,245)	127,545
Travel and transportation	57,000	57,000	42,334	14,666	53,979
Business mileage	11,000	11,000	5,929	5,071	7,415
Advertising	10,000	10,000	8,570	1,430	4,421
Printing	62,000	62,000	57,096	4,904	51,330
Insurance and bonds	234,000	234,000	216,711	17,289	212,573
Telephone	170,000	170,000	122,591	47,409	177,422
Book and Subscriptions	25,000	25,000	22,069	2,931	18,929
Dues and meetings	65,000	65,000	53,528	11,472	56,186
Witness expenses	25,000	25,000	34,931	(9,931)	14,414
Transcripts	15,000	15,000	3,040	11,960	2,255
Professional services	300,000	300,000	245,922	54,078	284,064
Audit services	25,000	25,000	19,587	5,413	12,981
Maintenance and repairs - equipment	15,000	15,000	9,623	5,377	14,132
Maintenance and repairs - vehicles	65,000	65,000	75,416	(10,416)	65,727
Hardware and software maintenance	160,000	160,000	247,347	(87,347)	140,994
Equipment rental	67,000	67,000	62,972	4,028	68,565
Operating software	30,000	30,000	27,517	2,483	22,007
Operating hardware	170,000	170,000	249,576	(79,576)	163,031
Training and education	75,000	75,000	58,212	16,788	75,975
Miscellaneous	3,000	3,000	1,436	1,564	3,691
Capital Outlay	55,000	55,000	648,122	(593,122)	187,426
	<u>2,029,000</u>	<u>2,029,000</u>	<u>2,759,328</u>	<u>(730,328)</u>	<u>2,143,432</u>
Total operating expenditures	\$ 18,969,088	\$ 18,969,088	\$ 18,125,769	\$ 843,319	\$ 17,748,752

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, 2010
(With comparative totals for the year ended December 31, 2009)

	Budgeted Amounts		2010 Actual Amounts	Variance with Final Budget - Positive (Negative)	2009 Actual Amounts
	Original	Final			
EXPENDITURES					
Juvenile Diversion					
Personnel services					
Salaries	\$ 613,000	\$ 613,000	\$ 572,309	\$ 40,691	\$ 575,035
Payroll taxes and employee benefits	190,000	190,000	150,993	39,007	143,426
	<u>803,000</u>	<u>803,000</u>	<u>723,302</u>	<u>79,698</u>	<u>718,461</u>
Other services and charges					
Temporary employment services	-	-	-	-	6,019
Office supplies	4,000	4,000	5,280	(1,280)	3,161
Postage	2,000	2,000	2,183	(183)	1,501
Operating supplies	2,000	2,000	6,477	(4,477)	7,071
Travel and transportation	1,000	1,000	511	489	-
Business mileage	2,000	2,000	352	1,648	1,817
Advertising	1,000	1,000	-	1,000	-
Printing	2,000	2,000	639	1,361	1,057
Insurance and bonds	1,000	1,000	8,544	(7,544)	8,499
Telephone	16,000	16,000	11,293	4,707	7,934
Book and Subscriptions	1,000	1,000	310	690	244
Dues and meetings	3,000	3,000	2,300	700	2,991
Professional services	3,000	3,000	5,951	(2,951)	4,343
Maintenance and repairs - equipment	-	-	1,585	(1,585)	126
Maintenance and repairs - vehicles	-	-	276	(276)	-
Hardware and software maintenance	11,000	11,000	9,306	1,694	7,191
Building Rental	-	-	1,725	(1,725)	-
Equipment rental	4,000	4,000	8,979	(4,979)	3,349
Operating software	1,000	1,000	-	1,000	451
Operating hardware	5,000	5,000	3,888	1,112	3,258
Training and education	6,000	6,000	4,312	1,688	5,133
Miscellaneous/Wilderness	-	-	185	(185)	(175)
	<u>65,000</u>	<u>65,000</u>	<u>74,096</u>	<u>(9,096)</u>	<u>63,970</u>
Total operating expenditures	<u>\$ 868,000</u>	<u>\$ 868,000</u>	<u>\$ 797,398</u>	<u>\$ 70,602</u>	<u>\$ 782,431</u>

Office of the District Attorney
Eighteenth Judicial District
General Fund
Schedule of Special Program Expenditures
For the Year Ended December 31, 2010
(With comparative totals for the year ended December 31, 2009)

	<u>2010</u>	<u>2009</u>
Victim Compensation and Other Grants		
Victim Compensation - Administration		
Salaries	\$ 104,331	\$ 95,240
Payroll taxes and employee benefits	26,771	27,140
Operating expenditures	20,596	10,317
Total	<u>151,699</u>	<u>132,697</u>
 Victim Compensation - Victim Compensation Assistant Grant		
Salaries	37,745	41,130
Payroll taxes and employee benefits	7,753	10,035
Total	<u>45,498</u>	<u>51,165</u>
 V.A.L.E. Victim Rights Notification Grant		
Salaries	20,500	19,852
Payroll taxes and employee benefits	5,000	4,648
Total	<u>25,500</u>	<u>24,500</u>
 V.A.L.E. - Administration		
Salaries	153,224	152,270
Payroll taxes and employee benefits	41,090	55,827
Operating expenditures	1,905	2,680
Total	<u>196,219</u>	<u>210,777</u>
 V.A.L.E. Fast Track Grant		
Salaries	33,591	32,052
Payroll taxes and employee benefits	14,261	12,416
Total	<u>47,852</u>	<u>44,468</u>
 VOCA Grant		
Salaries	69,225	70,167
Payroll taxes and employee benefits	10,322	9,347
Total	<u>79,547</u>	<u>79,514</u>
 FBI Task Force		
Salaries	14,835	8,797
Payroll taxes and employee benefits	1,135	673
Total	<u>15,970</u>	<u>9,470</u>
 Rural Domestic Violence Grant		
Salaries	75,206	91,170
Payroll taxes and employee benefits	11,119	11,556
Operating expenditures	14,221	68,701
Total	<u>100,546</u>	<u>171,427</u>
 JAIBG Juvenile Assessment Center Grant		
Salaries	-	152,267
Payroll taxes and employee benefits	-	26,534
Operating expenditures	91,190	46,578
Total	<u>91,190</u>	<u>225,379</u>

Office of the District Attorney
Eighteenth Judicial District
General Fund
Schedule of Special Program Expenditures (Continued)
For the Year Ended December 31, 2010
 (With comparative totals for the year ended December 31, 2009)

Juvenile Diversion - State of Colorado Grant

Salaries	64,821	56,350
Payroll taxes and employee benefits	14,835	13,402
Operating expenditures	42,892	41,329
Total	122,548	111,081
	\$ 876,569	\$ 1,060,478

**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, 2010 and 2009**

	<u>2010</u>	<u>2009</u>
Governmental funds capital assets		
Furniture, equipment and vehicles	\$ 1,597,543	\$ 982,478
Total governmental funds capital assets	<u>1,597,543</u>	<u>982,478</u>
Investments in governmental funds capital assets by source		
General fund		
Arapahoe County	1,005,983	614,556
Douglas County	479,234	275,278
Elbert County	43,431	27,562
Lincoln County	10,892	7,079
Federal Grants	51,403	51,403
Special revenue fund		
Forfeitures	6,600	6,600
Total governmental funds capital assets	<u>\$ 1,597,543</u>	<u>\$ 982,478</u>

**Office of the District Attorney
Eighteenth Judicial District
Capital Assets Used in the Operation of Governmental Funds
Schedule By Function and Activity
December 31, 2010**

<u>Function and Activity</u>	<u>Furniture, Equipment and Vehicles</u>
Criminal Prosecution	\$ 1,597,543
Total governmental funds capital assets	<u>\$ 1,597,543</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, 2010

<u>Function and Activity</u>	<u>Governmental Funds Capital Assets January 1, 2010</u>	<u>Additions</u>	<u>Deductions</u>	<u>Governmental Funds Capital Assets December 31, 2010</u>
Criminal Prosecution	\$ 982,478	\$ 648,122	\$ 33,057	\$ 1,597,543