



Financial Statements
December 31, 2015

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, 2015, 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

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, 2015, and the respective changes in financial position thereof and the respective budgetary comparison for the general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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 on pages 16 to 22 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.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated April 28, 2016 on our consideration of the Office of the District Attorney, Eighteenth Judicial District'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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Office of the District Attorney, Eighteenth Judicial District's internal control over financial reporting and compliance.



Golden, Colorado
April 28, 2016

MANAGEMENT'S DISCUSSION AND ANALYSIS

**Office of the District Attorney
Eighteenth Judicial District
Management's Discussion and Analysis
December 31, 2015**

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, 2015.

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 position. In the governmental funds, two programs report restricted net position. At year-end, the Office's governmental funds report a combined ending fund balance of \$759,375, a decrease of \$72,678 from the prior year. The balance consists of \$286,169 restricted for forfeitures and \$473,206 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 Position presents the Office's assets and liabilities, with the difference between the two reported as net position. Because the Office does not have unrestricted net position, increases or decreases in net position does not serve as a useful indicator of the overall financial position of the Office.

The Statement of Activities shows how net position changed during the most recent fiscal year. Changes in net position 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, 2015**

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 16 through 22 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 position.

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.

**Office of the District Attorney
Eighteenth Judicial District
Management's Discussion and Analysis
(Continued)
December 31, 2015**

The following table presents information from the Statement of Net Position derived from the basic financial statements of the Office of the District Attorney – Eighteenth Judicial District as of December 31, 2015 and 2014.

	Governmental activities	
	2015	2014
Assets		
Current and other assets	\$ 3,432,779	\$ 2,990,753
Capital assets	840,890	808,128
Total assets	<u>4,273,669</u>	<u>3,798,881</u>
Liabilities		
Other liabilities	2,184,286	1,772,228
Long-term liabilities	1,330,008	1,194,600
Total liabilities	<u>3,514,294</u>	<u>2,966,828</u>
Net Position		
Net investment in capital assets	-	-
Restricted	759,375	832,053
Unrestricted	<u>-</u>	<u>-</u>
 Total net position	 <u>\$ 759,375</u>	 <u>\$ 832,053</u>

As taken from the Statement of Activities in the basic financial statements, the following depicts the changes in net position for the years ended December 31, 2015 and 2014.

	Changes in Net Position	
	2015	2014
Revenues		
Program revenues		
Intergovernmental revenues	\$ 21,808,563	\$ 20,468,135
Operating grants and contributions	1,832,012	1,887,334
Restricted investment earnings	516	1,860
Total revenues	<u>\$ 23,641,091</u>	<u>22,357,329</u>
Expenses		
Criminal prosecution	19,323,675	18,098,742
Crime victim compensation payments	2,184,430	2,091,463
Special programs	1,126,941	1,037,334
Juvenile Diversion	870,308	806,934
Forfeitures	-	50,241
Other	208,415	191,484
Total expenses	<u>23,713,769</u>	<u>22,276,198</u>
Increase in net position	(72,678)	81,131
Net position - beginning	832,053	750,922
Net position - ending	<u>\$ 759,375</u>	<u>\$ 832,053</u>

**Office of the District Attorney
Eighteenth Judicial District
Management's Discussion and Analysis
(Continued)
December 31, 2015**

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 \$759,375 a decrease of \$72,678 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 \$286,169, an increase of \$585 from 2014.

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 \$473,206 at year-end. This represents a decrease of \$73,263 from the prior year.

General Fund Budgetary Highlights

There were no changes to the budget during 2015; 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 \$19,616,304. Of this amount, \$19,433,272 was spent during 2015.

The total budget for the juvenile diversion program was \$890,306, of which \$870,308 was spent during 2015.

The total 2015 general fund budgeted expenditures, including \$1,294,433 for various operating grant programs, was \$21,801,043. Total actual general fund revenues and expenditures were each \$21,430,521 during the year.

Capital Asset and Debt Administration

Capital assets

The Office's investment in capital assets for its governmental activities as of December 31, 2015 was \$840,890, 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 accumulated depreciation	
	2015	2014
Furniture, equipment and vehicles	\$ 840,890	\$ 808,128

**Office of the District Attorney
Eighteenth Judicial District
Management's Discussion and Analysis
(Continued)
December 31, 2015**

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. For accounting purposes a 3-year lease for computer equipment is recorded as a long-term item. The Office plans to use annual budgeted funds to pay the annual lease payments of the agreement.

Economic Factors and 2016 Budget Information

The 2016 county budget is \$21,591,384. The four county governments in the District have appropriated these funds. The 2016 budget includes three additional FTE to assist prosecuting human trafficking crimes in the region. 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 Position
December 31, 2015**

	Primary Government
	Governmental
	Activities
ASSETS	
Cash and investments	\$ 2,228,647
Due from other governments - current portion	
State of Colorado	478,790
Other	23,056
Due from other governments - noncurrent portion	
Arapahoe County	492,029
Douglas County	180,516
Elbert County	23,344
Lincoln County	6,397
Capital assets (net of accumulated depreciation)	
Furniture, equipment and vehicles	840,890
Total assets	4,273,669
LIABILITIES	
Accounts payable	725,367
Due to counties - District revenue	
Arapahoe County	421,840
Douglas County	212,852
Elbert County	16,438
Lincoln County	3,799
Accrued liabilities	
State Worker's Compensation liability	51,140
Unemployment self-insurance liability	71,448
Compensated Absences	
Due within one year	140,000
Due after one year	1,307,984
Capital Lease	
Due within one year	73,168
Due after one year	22,024
Unearned grant revenue	
VALE - Administration	143,750
Victim Compensation - Administration	94,489
Victim Rights - Notification	83
Juvenile Diversion Grant	1,178
VALE - Comp Analyst	253
Unearned general revenue	
Arapahoe County	128,043
Douglas County	64,311
Elbert County	5,837
Lincoln County	290
Juvenile Diversion - State of Colorado	30,000
Total liabilities	3,514,294
NET POSITION	
Net investment in capital assets	-
Restricted for:	
Crime victim compensation	473,206
Forfeitures	286,169
Unrestricted	-
Total net position	\$ 759,375

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, 2015**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net Revenue and Changes in Net Position</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Governmental Activities</u>
Governmental activities				
Criminal prosecution	\$ 19,323,675	\$ 19,323,675	\$ -	\$ -
Crime victim compensation payments	2,184,430	1,406,165	704,963	(73,302)
Special programs	1,126,941	-	1,126,941	-
Juvenile Diversion	870,308	870,308	-	-
Forfeitures	-	-	108	108
Other	208,415	208,415	-	-
Interest on Capital Lease				
Total governmental activities	<u>\$ 23,713,769</u>	<u>\$ 21,808,563</u>	<u>\$ 1,832,012</u>	<u>(73,194)</u>
General revenues				
				516
				<u>516</u>
				(72,678)
				<u>832,053</u>
				<u>\$ 759,375</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, 2015**

	General	Forfeitures	Crime Victim Compensation	Total Governmental Funds
ASSETS				
Cash and investments	\$ 1,577,851	\$ 286,169	\$ 364,627	\$ 2,228,647
Due from other governments				
State of Colorado	352,607	-	126,183	478,790
Other	23,056	-	-	23,056
Total assets	\$ 1,953,514	\$ 286,169	\$ 490,810	\$ 2,730,493
 LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 707,763	\$ -	\$ 17,604	\$ 725,367
Due to counties - District revenue				
Arapahoe County	421,840	-	-	421,840
Douglas County	212,852	-	-	212,852
Elbert County	16,438	-	-	16,438
Lincoln County	3,799	-	-	3,799
Accrued liabilities				
State Worker's Compensation liability	51,140	-	-	51,140
Unemployment self-insurance liability	71,448	-	-	71,448
Unearned General Revenue				
Arapahoe County	128,043	-	-	128,043
Douglas County	64,311	-	-	64,311
Elbert County	5,837	-	-	5,837
Lincoln County	290	-	-	290
Unearned grant revenue				
VALE - Administration	143,750	-	-	143,750
Victim Compensation - Administration	94,489	-	-	94,489
VALE - Fast Track	83	-	-	83
Juvenile Diversion Grant	1,178	-	-	1,178
VALE - Comp Analyst	253	-	-	253
Juvenile Diversion - State of Colorado	30,000	-	-	30,000
Total liabilities	1,953,514	-	17,604	1,971,118
 Fund balances				
Restricted for				
Crime victim compensation	-	-	473,206	473,206
Forfeitures	-	286,169	-	286,169
Unassigned	-	-	-	-
Total fund balances	-	286,169	473,206	759,375
Total liabilities and fund balances	\$ 1,953,514	\$ 286,169	\$ 490,810	

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.	840,890
Other long-term assets are not available to pay for current period expenditures and, therefore, are not reported in the funds.	702,286
Long-term liabilities, such as accrued PTO and capital leases payable are not due and payable in the current period and, therefore, are not reported in the funds.	(1,543,176)
Net position of governmental activities	\$ 759,375

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, 2015**

	<u>General</u>	<u>Forfeitures</u>	<u>Crime Victim Compensation</u>	<u>Total Governmental Funds</u>
REVENUES				
Criminal Prosecution	\$ 19,433,272	\$ -	\$ -	\$ 19,433,272
Victim assistance funds				
State of Colorado - fines and fees	-	-	1,110,486	1,110,486
State of Colorado - restitution	-	-	504,094	504,094
Federal grants	-	108	704,963	705,071
Special programs	1,126,941	-	-	1,126,941
Juvenile Diversion	870,308	-	-	870,308
Investment earnings	-	477	39	516
Total revenues	<u>21,430,521</u>	<u>585</u>	<u>2,319,582</u>	<u>23,750,688</u>
EXPENDITURES				
Current				
Criminal Prosecution	19,035,299	-	-	19,035,299
Crime victim compensation payments	-	-	2,184,430	2,184,430
Special programs	1,126,941	-	-	1,126,941
Juvenile Diversion	870,308	-	-	870,308
Other	-	-	208,415	208,415
Capital Outlay				
Criminal Prosecution	321,140	-	-	321,140
Debt Service				
Principal	67,694	-	-	67,694
Interest	9,139	-	-	9,139
Total expenditures	<u>21,430,521</u>	<u>-</u>	<u>2,392,845</u>	<u>23,823,366</u>
Net Change in Fund Balances	-	585	(73,263)	(72,678)
Fund balances -beginning	-	285,584	546,469	832,053
Fund balances -ending	<u>\$ -</u>	<u>\$ 286,169</u>	<u>\$ 473,206</u>	<u>\$ 759,375</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, 2015**

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)	\$	(72,678)
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.		37,702
Revenues in the statement of activities that do not provide current financial resources are not reported in the governmental funds.		66,049
The repayment of principal of long-term debt consumes the current financial resources of governmental funds. However the transaction does not have an effect on net assets. This amount is the net effect of these difference in the treatment of long-term debt and related items.		67,694
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>(171,445)</u>
Change in net position of governmental activities (page 2)	\$	<u><u>(72,678)</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, 2015**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Criminal Prosecution	\$ 19,616,304	\$ 19,616,304	\$ 19,433,272	\$ (183,032)
Special Programs	1,294,433	1,294,433	1,126,941	(167,492)
Juvenile Diversion	890,306	890,306	870,308	(19,998)
Total revenues	<u>21,801,043</u>	<u>21,801,043</u>	<u>21,430,521</u>	<u>(370,522)</u>
EXPENDITURES				
Current				
Criminal Prosecution	19,325,304	19,325,304	19,035,299	290,005
Special Programs	1,294,433	1,294,433	1,126,941	167,492
Juvenile Diversion	890,306	890,306	870,308	19,998
Capital Outlay				
Criminal Prosecution	291,000	291,000	321,140	(30,140)
Total expenditures	<u>21,801,043</u>	<u>21,801,043</u>	<u>21,353,688</u>	<u>447,355</u>
Excess of revenues over expenditures - Budgetary basis	<u>\$ -</u>	<u>\$ -</u>	76,833	<u>\$ -</u>
Reconciliation from Budgetary basis to GAAP Basis:				
Principal Interest			(67,694) (9,139)	
			<u>(76,833)</u>	
Net change in fund balances			-	
Fund balances - beginning of year			-	
Fund balances - end of year			<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, 2015**

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, 2015**

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.

**Office of the District Attorney
Eighteenth Judicial District
Notes to the Financial Statements (Continued)
December 31, 2015**

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 2015. 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. Groups of computer equipment purchased under capital lease are also 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	3-4

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, 2015**

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, 2015, 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, 2015, 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, 2015, 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, 2015, 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, 2015, 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, 2015 in accordance with Colorado Revised Statutes.

Budgets

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.

**Office of the District Attorney
Eighteenth Judicial District
Notes to the Financial Statements (Continued)
December 31, 2015**

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 \$840,890 balance represents the capital assets of the Office, net of accumulated depreciation.

Long-term liabilities, such as compensated absences and capital leases payable, are not due and payable in the current period and, therefore, are not reported in the funds. Long-term liabilities at December 31, 2015 include \$1,447,984 of unpaid compensated absences representing 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. In addition, \$95,192 of future capital lease payments is included within long-term liabilities.

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 \$37,702 difference is:

Capital outlay	\$ 321,140
Depreciation expense	(283,438)
Adjustment decreasing net change in fund balance - total government funds to equal change in net assets – governmental activities	\$ 37,702

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 increase in the liability for compensated absences is \$171,445.

**Office of the District Attorney
Eighteenth Judicial District
Notes to the Financial Statements (Continued)
December 31, 2015**

Revenues in the statement of activities that do not provide current financial resources are not reported in the governmental funds. The details of the \$56,909 difference are:

Reverse intergovernmental revenue for reimbursement of capital outlay	\$ (321,140)
Intergovernmental revenue receivable for reimbursement of:	
Capital lease payments	(76,833)
Depreciation expense	283,438
Compensated absences	171,445
Adjustment increasing net change in fund balance - total governmental funds to equal change in net assets of governmental activities	\$ 56,909

IV. Detailed Notes on All Funds

Cash Deposits

At December 31, 2015, the Office’s cash deposits had a carrying value of \$1,643,056 and a corresponding bank balance of \$1,807,396 of which \$500,000 is federally insured and \$1,307,396 is covered by PDPA as more fully described below.

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, 2015 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, 2015, the Office invested \$585,611 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.

**Office of the District Attorney
Eighteenth Judicial District
Notes to the Financial Statements (Continued)
December 31, 2015**

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.

Deferred grant revenues of \$269,753 represent grant funds received before expenditures have been incurred. These amounts represent the unexpended cash balances at year-end for various grants.

Capital assets

Capital asset activity of the Office, and its component unit, for the year ended December 31, 2015 was:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental activities				
Depreciable capital assets				
Furniture, equipment and vehicles	\$ 2,368,607	\$ 321,140	\$ (313,279)	\$ 2,376,468
Less accumulated depreciation				
Furniture, equipment and vehicles	<u>(1,560,480)</u>	<u>(283,438)</u>	<u>308,340</u>	<u>(1,535,578)</u>
Net depreciable capital assets	<u>\$ 808,127</u>	<u>\$ 37,702</u>	<u>(4,939)</u>	<u>\$ 840,890</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, 2015 was \$95,185. This amount includes \$79,722 for criminal prosecution, \$10,944 for Juvenile Diversion, and \$4,519 for operating grants. There are no future minimum lease obligations at December 31, 2015 on the leases.

Capital Lease

In November of 2014, the Office entered a three year lease agreement for computer hardware. A payment of \$150,001 was due at the time the equipment was delivered. The lease qualifies as a capital lease for accounting purposes and therefore is recorded at the present value of their future minimum lease payments at the inception date. The assets acquired are comprised of computer equipment totaling \$312,887.

The future minimum lease obligations and the net present value of these minimum lease payments as of December 31, 2015 are as follows:

<u>Year ended December 31,</u>	
2016	\$ 76,832
2017	<u>25,030</u>
Total minimum lease payments	101,862
Less: Amounts representing interest	<u>(6,670)</u>
	<u>\$ 95,192</u>

**Office of the District Attorney
Eighteenth Judicial District
Notes to the Financial Statements (Continued)
December 31, 2015**

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:

	2015 Beginning Balance	Additions	Reductions	2015 Ending Balance
Compensated Absences	\$ 1,276,539	\$ 1,399,953	\$ 1,228,508	\$ 1,447,984

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.

Contingent liabilities

Various suits and claims are pending against the Office at December 31, 2015. 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.

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. Vanguard is the plan custodian. At December 31, 2015 the plan had 382 participants.

**Office of the District Attorney
Eighteenth Judicial District
Notes to the Financial Statements (Continued)
December 31, 2015**

Funding policy The Office contributes 6% of each participant’s eligible salary and each participating employee contributes at least 4% of eligible salary. The Office contributes 7% or 8%, respectively of each participant’s eligible salary if they contribute a matching 7% or 8%. Each participant may contribute up to 75% of their total eligible salary per year; however, contributions greater than 8% 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, 2015, 2014 and 2013 were \$874,616, \$705,220, and \$714,009, respectively, and were equal to the required contributions for each year.

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 2015, 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	64.41%
Douglas County	32.50%
Elbert County	2.51%
Lincoln County	0.58%
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, 2015**

(With comparative totals for the year ended December 31, 2014)

	Budgeted Amounts		2015 Actual Amounts	Variance with Final Budget - Positive (Negative)	2014 Actual Amounts
	Original	Final			
REVENUES					
Criminal Prosecution					
Arapahoe County	\$ 12,555,580	\$ 12,555,580	\$ 12,388,202	\$ (167,378)	\$ 11,643,942
Douglas County	6,335,296	6,335,296	6,250,884	(84,412)	5,837,257
Elbert County	489,280	489,280	482,757	(6,523)	456,503
Lincoln County	113,061	113,061	111,508	(1,553)	106,457
State of Colorado	123,088	123,088	123,088	-	122,765
Total general operating revenues	\$ 19,616,304	\$ 19,616,304	19,356,439	\$ (259,865)	\$ 18,166,924
EXPENDITURES					
Criminal Prosecution					
Arapahoe County					
Salaries	\$ 8,555,614	\$ 8,555,614	\$ 8,665,147	\$ (109,533)	\$ 8,097,795
Payroll taxes and employee benefits	2,649,337	2,649,337	2,435,270	214,067	2,380,238
Operating expenditures	1,350,629	1,350,629	1,287,785	62,844	1,165,909
Total	12,555,580	12,555,580	12,388,202	167,378	11,643,942
Douglas County					
Salaries	4,316,992	4,316,992	4,372,260	(55,268)	4,048,819
Payroll taxes and employee benefits	1,336,803	1,336,803	1,228,789	108,014	1,203,976
Operating expenditures	681,501	681,501	649,835	31,666	584,462
Total	6,335,296	6,335,296	6,250,884	84,412	5,837,257
Elbert County					
Salaries	333,405	333,405	337,673	(4,268)	313,352
Payroll taxes and employee benefits	103,242	103,242	94,900	8,342	97,447
Operating expenditures	52,633	52,633	50,184	2,449	45,704
Total	489,280	489,280	482,757	6,523	456,503
Lincoln County					
Salaries	77,042	77,042	78,028	(986)	73,740
Payroll taxes and employee benefits	23,857	23,857	21,929	1,928	22,060
Operating expenditures	12,162	12,162	11,551	611	10,657
Total	113,061	113,061	111,508	1,553	106,457
State of Colorado					
Salaries	104,000	104,000	104,000	-	104,837
Payroll taxes and employee benefits	19,088	19,088	19,088	-	17,928
Total	123,088	123,088	123,088	-	122,765
Total general operating expenditures	\$ 19,616,304	\$ 19,616,304	19,356,439	\$ 259,865	\$ 18,166,924

**Office of the District Attorney
Eighteenth Judicial District
General Fund
Schedule of General Operating Expenditures - Budget and Actual
For the Year Ended December 31, 2015
(With comparative totals for the year ended December 31, 2014)**

	<u>Budgeted Amounts</u>		<u>2015 Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>	<u>2014 Actual Amounts</u>
	<u>Original</u>	<u>Final</u>			
EXPENDITURES					
Criminal Prosecution					
Personnel services					
Salaries	\$ 13,387,053	\$ 13,387,053	\$ 13,557,108	\$ (170,055)	\$ 12,638,543
Payroll taxes and employee benefits	4,132,326	4,132,326	3,799,976	332,350	3,721,649
	<u>17,519,379</u>	<u>17,519,379</u>	<u>17,357,084</u>	<u>162,295</u>	<u>16,360,192</u>
Other services and charges					
Temporary employment services	15,000	15,000	2,632	12,368	55,454
Office supplies	130,000	130,000	105,743	24,257	109,342
Postage	45,000	45,000	108,259	(63,259)	27,025
Operating supplies	62,500	62,500	189,772	(127,272)	51,673
Travel and transportation	16,000	16,000	3,426	12,574	7,725
Business mileage	5,000	5,000	7,556	(2,556)	3,545
Advertising	5,000	5,000	277	4,723	143
Printing	50,000	50,000	81,959	(31,959)	74,992
Insurance and bonds	205,000	205,000	221,906	(16,906)	203,425
Telecom/Cellular/Paging	149,000	149,000	153,375	(4,375)	157,414
Book and subscriptions	30,000	30,000	41,186	(11,186)	27,783
Dues and meetings	180,000	180,000	104,355	75,645	178,342
Witness expenses	25,000	25,000	4,500	20,500	1,892
Transcripts	11,000	11,000	5,133	5,867	4,451
Professional services	130,000	130,000	122,334	7,666	134,151
Audit services	18,500	18,500	18,169	331	11,546
Maintenance and repairs - equipment	12,500	12,500	4,442	8,058	7,285
Maintenance and repairs - vehicles	100,000	100,000	82,700	17,300	98,384
Hardware and software maintenance	175,000	175,000	189,787	(14,787)	179,752
Equipment rental	90,000	90,000	79,722	10,278	84,121
Operating software	32,500	32,500	16,321	16,179	35,762
Operating hardware	180,000	180,000	44,059	135,941	59,879
Training and education	135,000	135,000	89,709	45,291	98,397
Miscellaneous	3,925	3,925	893	3,032	2,316
Capital outlay	291,000	291,000	321,140	(30,140)	191,933
	<u>2,096,925</u>	<u>2,096,925</u>	<u>1,999,355</u>	<u>97,570</u>	<u>1,806,732</u>
Total operating expenditures	<u>19,616,304</u>	<u>19,616,304</u>	<u>19,356,439</u>	<u>259,865</u>	<u>18,166,924</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, 2015
(With comparative totals for the year ended December 31, 2014)**

	<u>Budgeted Amounts</u>		<u>2015 Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>	<u>2014 Actual Amounts</u>
	<u>Original</u>	<u>Final</u>			
EXPENDITURES					
Juvenile Diversion					
Personnel services					
Salaries	\$ 622,275	\$ 622,275	\$ 608,634	\$ 13,641	\$ 557,876
Payroll taxes and employee benefits	204,031	204,031	194,667	9,364	183,287
	<u>826,306</u>	<u>826,306</u>	<u>803,301</u>	<u>23,005</u>	<u>741,163</u>
Other services and charges					
Office supplies	2,000	2,000	345	1,655	961
Postage	2,000	2,000	277	1,723	41
Operating supplies	4,000	4,000	5,258	(1,258)	781
Travel and transportation	1,000	1,000	108	892	-
Business mileage	1,000	1,000	6,021	(5,021)	2,104
Advertising	500	500	-	500	-
Printing	500	500	3,366	(2,866)	2,182
Insurance and bonds	8,000	8,000	2,203	5,797	10,497
Telephone	6,000	6,000	4,828	1,172	4,742
Book and Subscriptions	1,000	1,000	336	664	-
Dues and meetings	3,000	3,000	1,714	1,286	2,198
Professional services	9,000	9,000	3,394	5,606	10,517
Maintenance and repairs - vehicles	-	-	1,995	(1,995)	3,260
Hardware and software maintenance	11,000	11,000	13,571	(2,571)	11,447
Equipment rental	6,000	6,000	10,944	(4,944)	7,273
Operating software	1,000	1,000	768	232	1,066
Operating hardware	2,000	2,000	4,804	(2,804)	3,991
Training and education	6,000	6,000	6,865	(865)	4,711
Miscellaneous/Wilderness	-	-	210	(210)	-
	<u>64,000</u>	<u>64,000</u>	<u>67,007</u>	<u>(3,007)</u>	<u>65,771</u>
 Total operating expenditures	 <u>\$ 890,306</u>	 <u>\$ 890,306</u>	 <u>\$ 870,308</u>	 <u>\$ 19,998</u>	 <u>\$ 806,934</u>

**Office of the District Attorney
Eighteenth Judicial District
General Fund
Schedule of Special Program Expenditures
For the Year Ended December 31, 2015**
(With comparative totals for the year ended December 31, 2014)

Victim Compensation and Other Grants	<u>2015</u>	<u>2014</u>
Victim Compensation - Administration		
Salaries	\$ 120,554	\$ 113,505
Payroll taxes and employee benefits	36,592	34,826
Operating expenditures	24,802	37,708
Total	<u>181,948</u>	<u>186,039</u>
Victim Compensation - Victim Compensation Assistant Grant		
Salaries	31,231	34,350
Payroll taxes and employee benefits	6,669	7,068
Total	<u>37,900</u>	<u>41,418</u>
V.A.L.E. Victim Rights Notification Grant		
Salaries	21,834	19,658
Payroll taxes and employee benefits	916	3,092
Total	<u>22,750</u>	<u>22,750</u>
V.A.L.E. - Administration		
Salaries	161,949	153,801
Payroll taxes and employee benefits	43,781	47,215
Operating expenditures	3,116	4,799
Total	<u>208,846</u>	<u>205,815</u>
V.A.L.E. Fast Track Grant		
Salaries	41,503	39,049
Payroll taxes and employee benefits	551	4,200
Total	<u>42,054</u>	<u>43,249</u>
VOCA Grant		
Salaries	63,759	79,546
Payroll taxes and employee benefits	12,918	-
Operating expenditures	570	4,799
Total	<u>77,247</u>	<u>79,546</u>
FBI Task Force		
Salaries	-	10,261
Total	<u>-</u>	<u>10,261</u>
Rural Domestic Violence Grant		
Salaries	195,731	250,559
Payroll taxes and employee benefits	75,849	84,379
Operating expenditures	186,533	9,665
Total	<u>458,113</u>	<u>344,603</u>
Sexual Assault Response Program		
Salaries	13,074	14,569
Payroll taxes and employee benefits	338	
Operating expenditures	1,945	516
Total	<u>15,357</u>	<u>15,085</u>
Juvenile Diversion - State of Colorado Grant		
Salaries	48,000	56,536
Payroll taxes and employee benefits	-	10,679
Operating expenditures	34,726	21,353
Total	<u>82,726</u>	<u>88,568</u>
	<u>\$ 1,126,941</u>	<u>\$ 1,037,334</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, 2015 and 2014**

	2015	2014
Governmental funds capital assets		
Furniture, equipment and vehicles	\$ 2,376,466	\$ 2,368,607
Total governmental funds capital assets	\$ 2,376,466	2,368,607
Investments in governmental funds capital assets by source		
General fund		
Arapahoe County	1,486,398	1,481,335
Douglas County	733,482	730,927
Elbert County	63,021	62,823
Lincoln County	15,562	15,519
Federal Grants	71,403	71,403
Special revenue fund		
Forfeitures	6,600	6,600
Total governmental funds capital assets	\$ 2,376,466	\$ 2,368,607

**Office of the District Attorney
Eighteenth Judicial District
Capital Assets Used in the Operation of Governmental Funds
Schedule By Function and Activity
December 31, 2015**

Function and Activity	Furniture, Equipment and Vehicles
Criminal Prosecution	\$ 2,376,466
Total governmental funds capital assets	<u>\$ 2,376,466</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, 2015

<u>Function and Activity</u>	<u>Governmental Funds Capital Assets January 1, 2015</u>	<u>Additions</u>	<u>Deductions</u>	<u>Governmental Funds Capital Assets December 31, 2015</u>
Criminal Prosecution	\$ 2,368,605	\$ 321,140	\$ 313,279	\$ 2,376,466