

**REVIEW OF FUNDS ADMINISTERED BY  
DISTRICT ATTORNEYS GENERAL AND  
JUDICIAL DISTRICT DRUG TASK FORCES  
FIRST THROUGH THIRTY-FIRST JUDICIAL DISTRICTS**

**FOR THE YEAR ENDED JUNE 30, 2015**



**DIVISION OF LOCAL GOVERNMENT AUDIT**



**REVIEW OF FUNDS  
ADMINISTERED BY DISTRICT ATTORNEYS GENERAL  
AND  
JUDICIAL DISTRICT DRUG TASK FORCES  
FIRST THROUGH THIRTY-FIRST JUDICIAL DISTRICTS  
FOR THE YEAR ENDED JUNE 30, 2015**

**COMPTROLLER OF THE TREASURY  
JUSTIN P. WILSON**

**DIVISION OF LOCAL GOVERNMENT AUDIT  
JAMES R. ARNETTE  
*Director***

This report is available at [www.comptroller.tn.gov](http://www.comptroller.tn.gov)

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# ***Summary of Findings***

Review of Funds  
Administered by District Attorneys General  
and  
Judicial District Drug Task Forces  
First through Thirty-first Judicial Districts  
For the Year Ended June 30, 2015

## ***Scope***

Our review included an examination of funds administered by the district attorneys general for the year ended June 30, 2015. In addition, our review included an examination of judicial districts' drug task force funds administered by the task forces' boards of directors for the year ended June 30, 2015.

## ***Results***

Three judicial districts had findings. We reviewed these findings and recommendations with the district attorneys general and representatives of the drug task forces to provide an opportunity for their response. Officials in the Eight and Nineteenth Judicial Districts provided written responses to certain findings, which are paraphrased in this report. Details of these findings, recommendations, and management's response are presented in the Findings, Recommendations, and Financial Section of this report.

The following are summaries of the findings from our review:

### **THIRD JUDICIAL DISTRICT**

- ◆ The custodian's activity log was not properly maintained and reviewed on a timely basis.
- ◆ Questionable purchases were made from petty cash.

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### **EIGHTH JUDICIAL DISTRICT**

- ◆ A cash shortage of \$21,872.91 existed in the Drug Task Force at June 30, 2015.
- ◆ Deficiencies were noted in the purchase of vehicles with confidential funds.

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### **NINETEENTH JUDICIAL DISTRICT**

- ◆ Equipment inventory records were not properly maintained.

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# INTRODUCTORY SECTION

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STATE OF TENNESSEE  
**COMPTROLLER OF THE TREASURY**  
DEPARTMENT OF AUDIT  
DIVISION OF LOCAL GOVERNMENT AUDIT  
SUITE 1500  
JAMES K. POLK STATE OFFICE BUILDING  
NASHVILLE, TENNESSEE 37243-1402  
PHONE (615) 401-7841

June 27, 2016

To Members of the General Assembly  
of the State of Tennessee, and  
The Honorable Bill Haslam, Governor  
of the State of Tennessee

Ladies and Gentlemen:

Transmitted herewith is our review of funds administered by District Attorneys General and Judicial District Drug Task Forces for the year ended June 30, 2015, for the first through the thirty-first judicial districts of the State of Tennessee. A separate review was conducted in each of the 31 judicial districts of the funds administered by the District Attorneys General and Judicial District Drug Task Forces. The results of our reviews of the judicial districts are presented in this report.

A copy of this report has been forwarded to the district attorneys general of the 31 judicial districts and to various other state and local government officials.

Very truly yours,

A handwritten signature in black ink, appearing to read "Justin P. Wilson".

Justin P. Wilson  
Comptroller of the Treasury

JPW/yu

State of Tennessee  
Roster of District Attorneys General  
June 30, 2015

<u>Judicial District</u>	<u>Counties Included in Judicial District</u>	<u>District Attorney General</u>
First	Carter Johnson Unicoi Washington	Tony Clark
Second	Sullivan	Barry Staubus
Third	Greene Hamblen Hancock Hawkins	Dan Armstrong
Fourth	Cocke Grainger Jefferson Sevier	James Dunn
Fifth	Blount	Mike Flynn
Sixth	Knox	Charme Allen
Seventh	Anderson	David Clark
Eighth	Campbell Claiborne Fentress Scott Union	Jared Effler
Ninth	Loudon Meigs Morgan Roane	Russell Johnson
Tenth	Bradley McMinn Monroe Polk	Stephen D. Crump

State of Tennessee  
Roster of District Attorneys General (Cont.)

Judicial District	Counties Included in Judicial District	District Attorney General
Eleventh	Hamilton	Neal Pinkston
Twelfth	Bledsoe Franklin Grundy Marion Rhea Sequatchie	J. Michael Taylor
Thirteenth	Clay Cumberland DeKalb Overton Pickett Putnam White	Bryant Dunaway
Fourteenth	Coffee	Craig Northcott
Fifteenth	Trousdale Jackson Macon Smith Wilson	Tom P. Thompson, Jr.
Sixteenth	Cannon Rutherford	Jennings Jones
Seventeenth	Bedford Lincoln Marshall Moore	Robert Carter
Eighteenth	Sumner	Lawrence Ray Whitley
Nineteenth	Montgomery Robertson	John W. Carney

State of Tennessee  
Roster of District Attorneys General (Cont.)

<u>Judicial District</u>	<u>Counties Included in Judicial District</u>	<u>District Attorney General</u>
Twentieth	Davidson	Glenn Funk
Twenty-first	Hickman Lewis Perry Williamson	Kim Helper
Twenty-second	Giles Lawrence Maury Wayne	Brent Cooper
Twenty-third	Cheatham Dickson Houston Humphreys Stewart	Ray Crouch, Jr.
Twenty-fourth	Benton Carroll Decatur Hardin Henry	Matt Stowe
Twenty-fifth	Fayette Hardeman Lauderdale McNairy Tipton	D. Michael Dunavant
Twenty-sixth	Chester Henderson Madison	James G. Woodall
Twenty-seventh	Obion Weakley	Thomas A. Thomas
Twenty-eighth	Crockett Gibson Haywood	Garry Brown

State of Tennessee  
Roster of District Attorneys General (Cont.)

<u>Judicial District</u>	<u>Counties Included in Judicial District</u>	<u>District Attorney General</u>
Twenty-ninth	Dyer Lake	C. Phillip Bivens
Thirtieth	Shelby	Amy Weirich
Thirty-first	Van Buren Warren	Lisa Zavogiannis

## INTRODUCTION

This report reviews funds administered by District Attorneys General and Judicial District Drug Task Forces for the year ended June 30, 2015, for the first through the thirty-first judicial districts of the State of Tennessee. A separate review was conducted in each of the 31 judicial districts of the funds administered by the District Attorneys General and Judicial District Drug Task Forces. The results of our reviews of the judicial districts are presented in this report.

## BACKGROUND

Each judicial district comprises from one to seven counties. Main offices are generally in the county where the district attorney general resides, with branch offices located in other counties. The district attorneys general had funds on deposit with some county trustees included in the respective judicial districts. The county trustees had one or more of the following types of funds on deposit: District Attorney General, Drug Task Force, Federal Asset Forfeiture, Metro/County Appropriations, and Others.

### **District Attorney General Fund**

The District Attorney General Fund is used primarily to account for fees received from violating the Fraud and Economic Crimes Prosecution Act of 1984. In addition, this fund accounts for other sources of revenues received by the District Attorneys General, such as: grants, investment income, miscellaneous refunds, contributions, and other local revenues.

### **Drug Task Force Fund**

Some judicial districts have established multi-jurisdictional drug task forces under the leadership of the district attorneys general. These drug task forces were created by contract (mutual aid agreement) between the participating district attorneys general and city and county governments, and were approved by their respective legislative bodies. Each judicial district drug task force, which generally includes sheriffs and police chiefs of participating law enforcement agencies within each judicial district, is governed by a board of directors.

Drug task force funds should be deposited with the county trustee in the county of each district attorney general's residence or another county designated by the district attorney general. The county trustees should credit these funds to the Judicial District Drug Fund.

All nonconfidential financial operations should be expended through these Judicial District Drug funds under the administration of the county mayors/executives. The directors of the drug task forces should submit requisitions to the county mayors/executives for goods and services, which would then be obtained through the county's purchasing system. Cash transactions for confidential funds should be requisitioned and disbursed under the supervision of each drug task force director and chairman.

## **Federal Asset Forfeiture Fund**

In 1984, the United States Department of Justice enacted the Comprehensive Crime Control Act, which gave the Office of U.S. Attorney General the authority to share federally forfeited property with cooperating state and local law enforcement agencies. The three primary goals of the Justice Department's forfeiture program are 1) to punish and deter criminal activity by depriving criminals of property used for or acquired through illegal activities; 2) to enhance cooperation among federal, state, and local law enforcement agencies through equitable sharing of assets recovered through the program; and 3) to procure revenues to enhance forfeitures and strengthen law enforcement.

Through an agreement with the United States Department of Justice and the Drug Enforcement Administration (DEA), the Office of District Attorney General of the Thirtieth Judicial District is participating in this forfeiture program. Under this agreement, the District Attorney General's Office has assigned to the Drug Task Force (DTF) an officer who is under the direct supervision and control of DEA supervisory personnel. Upon request by the District Attorney General's Office, DEA reimburses for overtime payments made to the officer assigned to the DTF. The District Attorney General's Office deposits these reimbursements with the Shelby County financial director, who channels the funds through Shelby County's General Fund. Also, under this agreement, the District Attorney General's Office requests from DEA its share of property recovered through joint law enforcement activities in which the officer assigned to the DTF participates. Payments received are deposited with the Shelby County Trustee's Office into the U.S. District Attorney General Federal Asset Forfeiture Fund. Pursuant to the Department of Justice's policy, funds made available through this program must be used by the District Attorney General's Office for law enforcement purposes.

Through an agreement with the Internal Revenue Service, the Office of District Attorney General of the Twentieth Judicial District also participates in the forfeiture program. Payments received by the Twentieth Judicial District are deposited to a separate fund in Metro-Nashville Davidson County and must be used for law enforcement purposes.

## **Metro/County Appropriations Fund**

The Metro/County Appropriations Fund consists of funds appropriated by the counties and cities in the Twentieth and Twenty-third Judicial Districts.

## **Other Funds**

Other funds in the Thirtieth Judicial District consist of funds raised from contributions from the City of Memphis to enhance a witness protection program (Witness Relocation Fund), proceeds from fines of businesses and citizens reported as public nuisances (D.A. Nuisance Fund), copy fees for data processing (Escrow for D.P. Services Fund), seized assets and other seized funds from street gangs (Multi-Gang Unit Fund), and donations received from various groups to promote initiatives to increase the quality of life in certain communities located in Shelby County (Broken Window Fund).

## BASIS OF ACCOUNTING

The various governmental funds are accounted for using the modified accrual basis of accounting.

## FINANCIAL SUMMARY

Total revenues and expenditures of these funds for the 31 judicial districts, as well as beginning and ending balances for the year examined, are presented below:

Funds	Balance 7-1-14	Revenues	Expenditures	Other Financing Sources (Uses)	Balance 6-30-15
District Attorney General	\$ 2,856,583	\$ 1,100,567	\$ (858,790)	\$ (106,370)	\$ 2,991,990
Drug Task Force	12,238,146	10,761,310	# (10,372,235)	# (202,680)	12,424,541
Federal Asset Forfeiture	79,065	180,312	(118,937)	0	140,440
Metro/County Appropriations	128,611	536,953	(6,083,351)	5,510,478	92,691
Other	105,033	116,587	# (65,321)	0	156,299
Total	<u>\$ 15,407,438</u>	<u>\$ 12,695,729</u>	<u>\$ (17,498,634)</u>	<u>\$ 5,201,428</u>	<u>\$ 15,805,961</u>

Separate schedules of all funds available and expended for each judicial district are included in the Findings, Recommendations, and Financial Section of this report.

In addition to the above-noted revenues, some counties and cities appropriate and expend funds to benefit the judicial districts. The amounts of these funds expended that are channeled through the counties' accounting systems are noted in the following table. Amounts expended by cities to benefit the judicial districts are not included but may be obtained from the respective city governments.



Judicial District	Contributing County/City	County/City Appropriation
First	Washington	\$ 6,667
Second	Sullivan	283,457
Third	Greene	4,643
Fourth	Sevier	60,576
Sixth	Knox	2,954,407
Seventh	Anderson	36,016
Eighth	Campbell	27,520
"	Scott	48,389
"	Claiborne	35,007
Ninth	Roane	15,000
Eleventh	Hamilton	1,169,392
Thirteenth	Overton	6,832
"	Putnam	71,582
Fifteenth	Town of Carthage	7,000
Sixteenth	Rutherford	85,687
Eighteenth	Sumner	3,600
Nineteenth	Montgomery	30,302
"	Robertson	4,800
Twentieth	Davidson	5,976,136 *
Twenty-third	Dickson	18,000 *
"	Cheatham	18,000 *
"	Houston	2,585 *
"	Humphreys	6,000 *
"	Stewart	2,585 *
"	Ashland City	3,000 *
"	City of Dickson	17,000 *
"	City of New Johnsonville	1,500 *
"	City of McEwen	1,500 *
"	City of White Bluff	1,125 *
Twenty-sixth	Madison	105,847
"	City of Jackson	100,430
Twenty-seventh	Weakley	34,713
Thirtieth	Shelby	<u>9,811,410</u>
Total		<u>\$ 20,950,708</u>

\* These appropriations are also reflected in the Metro/County Appropriations Fund in the financial summary table presented on the preceding page.

## SCOPE

The reviews include an examination of funds administered by the district attorneys general for the year ended June 30, 2015. In addition, the reviews include an examination of the administration of judicial district drug task force funds by the Drug Task Forces' Boards of Directors for the year ended June 30, 2015. Our reviews consisted of tests of records and auditing procedures that we considered necessary in the circumstances.

Findings and recommendations, as a result of our reviews, are presented in the Findings, Recommendations, and Financial Section of this report. Three judicial districts had material findings. We reviewed these findings and recommendations with the district attorneys general and representatives of the drug task forces to provide an opportunity for their response. The written responses from the District Attorneys General and/or Drug Task Force Directors of the Eighth and Nineteenth Judicial Districts are paraphrased in this report. Other officials made oral responses; however, these oral responses have not been included in this report.

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**FINDINGS, RECOMMENDATIONS  
AND FINANCIAL SECTION**

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FIRST JUDICIAL DISTRICT

**FIRST JUDICIAL DISTRICT**

Our review disclosed no material findings and recommendations in this district.

District Attorney General  
First Judicial District  
Balance Sheet  
June 30, 2015

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 1,520	\$ 1,520
Cash in Bank	0	11,000	11,000
Equity in Pooled Cash and Investments:			
Cash with Trustee	169,375	219,023	388,398
Accounts Receivable	0	7,155	7,155
Due from Other Governments	443	2,845	3,288
	<hr/>		
Total Assets	\$ 169,818	\$ 241,543	\$ 411,361
	<hr/> <hr/>		
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 13,615	\$ 41,890	\$ 55,505
Due to Litigants, Heirs, and Others	0	22,724	22,724
Total Liabilities	\$ 13,615	\$ 64,614	\$ 78,229
	<hr/>		
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 156,203	\$ 0	\$ 156,203
Public Safety	0	176,929	176,929
Total Fund Balances	\$ 156,203	\$ 176,929	\$ 333,132
	<hr/>		
Total Liabilities and Fund Balances	\$ 169,818	\$ 241,543	\$ 411,361
	<hr/> <hr/>		

District Attorney General  
First Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2015

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 50,028	\$ 0	\$ 50,028
Drug Control Fines	0	16,095	16,095
Drug Task Force Forfeitures and Seizures	0	84,282	84,282
Proceeds from Confiscated Property	0	13,970	13,970
Miscellaneous Refunds	183	0	183
Contributions and Gifts	0	25,000	25,000
Drug Task Force Grant	0	45,490	45,490
Asset Forfeiture Funds	0	4,612	4,612
<b>Total Revenues</b>	<b>\$ 50,211</b>	<b>\$ 189,449</b>	<b>\$ 239,660</b>
<u>Expenditures</u>			
Salary Supplements	\$ 0	\$ 10,000	\$ 10,000
Clerical Personnel	12,648	28,188	40,836
Other Fringe Benefits	967	9,664	10,631
Audit Services	0	3,110	3,110
Communication	0	9,075	9,075
Confidential Drug Enforcement Payments	0	23,270	23,270
Dues and Memberships	5,050	300	5,350
Freight Expenses	14	7	21
Maintenance Agreements	0	1,332	1,332
Maintenance and Repair Services - Vehicles	0	1,393	1,393
Postal Charges	0	122	122
Rentals	480	10,432	10,912
Tow-in Services	0	130	130
Travel	6,461	558	7,019
Remittance of Revenues Collected	0	36,040	36,040
Other Contracted Services	0	1,305	1,305
Electricity	0	1,443	1,443
Gasoline	0	10,496	10,496
Law Enforcement Supplies	0	900	900

(Continued)

District Attorney General  
First Judicial District  
Summary of Financial Operations (Cont.)

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Expenditures (Cont.)</u>			
Office Supplies	\$ 1,541	\$ 1,368	\$ 2,909
Other Supplies and Materials	0	3,174	3,174
Building and Contents Insurance	0	777	777
Liability Insurance	0	2,475	2,475
Trustee's Commissions	496	602	1,098
Other Charges	0	1,058	1,058
Total Expenditures	<u>\$ 27,657</u>	<u>\$ 157,219</u>	<u>\$ 184,876</u>
Net Change in Fund Balance	\$ 22,554	\$ 32,230	\$ 54,784
Fund Balance, July 1, 2014	133,649	144,699	278,348
Fund Balance, June 30, 2015	<u>\$ 156,203</u>	<u>\$ 176,929</u>	<u>\$ 333,132</u>



SECOND JUDICIAL DISTRICT

**SECOND JUDICIAL DISTRICT**

Our review disclosed no material findings and recommendations in this district.

District Attorney General  
Second Judicial District  
Balance Sheet  
June 30, 2015

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 20,758	\$ 20,758
Cash in Bank	0	91,732	91,732
Equity in Pooled Cash and Investments:			
Cash with Trustee	31,051	118,303	149,354
Cash with Clerks, Register, and Sheriff	292	1,831	2,123
Accounts Receivable	65	55	120
Due from Other Governments	0	3,641	3,641
Total Assets	<u>\$ 31,408</u>	<u>\$ 236,320</u>	<u>\$ 267,728</u>

LIABILITIES AND FUND BALANCES

<u>Liabilities</u>			
Due to Litigants, Heirs, and Others	\$ 0	\$ 11,371	\$ 11,371
Total Liabilities	<u>\$ 0</u>	<u>\$ 11,371</u>	<u>\$ 11,371</u>
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 31,408	\$ 0	\$ 31,408
Public Safety	0	224,949	224,949
Total Fund Balances	<u>\$ 31,408</u>	<u>\$ 224,949</u>	<u>\$ 256,357</u>
Total Liabilities and Fund Balances	<u>\$ 31,408</u>	<u>\$ 236,320</u>	<u>\$ 267,728</u>

District Attorney General  
Second Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2015

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 18,289	\$ 0	\$ 18,289
Drug Control Fines	0	13,169	13,169
Drug Court Fees	0	143	143
Drug Task Force Forfeitures and Seizures	0	143,754	143,754
Proceeds from Confiscated Property	0	33,320	33,320
Miscellaneous Refunds	65	505	570
Sale of Equipment	0	1,227	1,227
Drug Task Force Grant	0	52,238	52,238
Asset Forfeiture Funds	0	25,769	25,769
Other Governments and Citizens Groups	0	29,400	29,400
Insurance Recovery	0	8,424	8,424
<b>Total Revenues</b>	<b>\$ 18,354</b>	<b>\$ 307,949</b>	<b>\$ 326,303</b>
<u>Expenditures</u>			
Salary Supplements	\$ 0	\$ 20,776	\$ 20,776
Secretary(s)	0	30,640	30,640
Other Fringe Benefits	0	9,819	9,819
Audit Services	0	1,515	1,515
Bank Charges	0	167	167
Contracts with Government Agencies	0	4,253	4,253
Contracts with Private Agencies	0	3,752	3,752
Contracts with Other Public Agencies	1,200	0	1,200
Data Processing Services	30	0	30
Confidential Drug Enforcement Payments	0	6,054	6,054
Dues and Memberships	1,634	0	1,634
Janitorial Services	900	0	900
Legal Notices, Recording, and Court Cost	229	0	229
Licenses	0	116	116
Maintenance and Repair Services - Vehicles	0	4,069	4,069
Postal Charges	0	97	97
Printing, Stationery, and Forms	66	81	147

(Continued)

District Attorney General  
Second Judicial District  
Summary of Financial Operations (Cont.)

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Expenditures (Cont.)</u>			
Rentals	\$ 0	\$ 10,858	\$ 10,858
Tow-in Services	0	1,525	1,525
Travel	1,014	4,414	5,428
Tuition	6,335	2,687	9,022
Remittance of Revenues Collected	0	45,952	45,952
Custodial Supplies	0	14	14
Data Processing Supplies	0	128	128
Equipment Parts - Light	65	963	1,028
Gasoline	0	9,423	9,423
Law Enforcement Supplies	0	3,155	3,155
Library Books/Media	81	0	81
Office Supplies	30	3,023	3,053
Periodicals	967	0	967
Utilities	0	3,196	3,196
Vehicle Parts	0	66	66
Other Supplies and Materials	12	0	12
Premiums on Corporate Surety Bond	0	1,802	1,802
Trustee's Commissions	182	549	731
Building Construction	0	5,000	5,000
Motor Vehicles	0	6,910	6,910
Total Expenditures	<u>\$ 12,745</u>	<u>\$ 181,004</u>	<u>\$ 193,749</u>
Net Change in Fund Balances	\$ 5,609	\$ 126,945	\$ 132,554
Fund Balances, July 1, 2014	<u>25,799</u>	<u>98,004</u>	<u>123,803</u>
Fund Balances, June 30, 2015	<u>\$ 31,408</u>	<u>\$ 224,949</u>	<u>\$ 256,357</u>

THIRD JUDICIAL DISTRICT

**THIRD JUDICIAL DISTRICT**

**FINDING 2015-001            THE CUSTODIAN’S ACTIVITY LOG WAS NOT  
PROPERLY MAINTAINED AND REVIEWED ON A  
TIMELY BASIS**

Deficiencies were noted in the maintenance of the custodian’s activity log. This log is used for every transaction; the custodian uses the form to record payments into and out of the fund, to note the type of transaction, to provide key details about the transaction, and to maintain a running balance. The Drug Task Force (DTF) director assigned the daily financial responsibilities of the DTF to the office manager. However, the office manager failed to adequately prepare and maintain the custodian’s activity log. Additionally, the director failed to review and verify the log was being properly maintained. This resulted in the posting of several erroneous entries as well as an incorrect cash balance reflected at June 30, 2015. Additionally, when the DTF attempted to reconcile the log in January 2016, they determined that there was a cash overage of \$276. The director and office manager attempted to determine the source of these funds; however, as of the completion of the audit field work, no determination had been made. Therefore, the director deposited these additional funds into the DTF checking account on February 5, 2016. These deficiencies are the result of management’s failure to properly maintain and reconcile the custodian’s activity log on a timely basis.

**RECOMMENDATION**

The custodian’s activity log should be properly maintained and reconciled to identify and correct any errors in a timely manner.

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**FINDING 2015-002            QUESTIONABLE PURCHASES WERE MADE FROM  
PETTY CASH**

During our review, we noted several nonconfidential purchases made from petty cash that do not appear to be in compliance with the DTF’s purchasing policy. Chapter 22 of the *Policies and Procedures Manual* states that “All purchases will be made through the Greene County Finance Office,” and “No purchases will be made without a purchase order number.” However, we noted that petty cash was used to make several purchases rather than obtaining purchase orders through the Finance Office. This is the result of management’s failure to follow approved policies and procedures and increases the risk of improper expenditures.

**RECOMMENDATION**

All purchases should be made in compliance with approved policies and procedures.

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District Attorney General  
Third Judicial District  
Balance Sheet  
June 30, 2015

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 2,966	\$ 2,966
Cash in Bank	0	84,478	84,478
Equity in Pooled Cash and Investments:			
Cash with Trustee	228,314	8,762	237,076
Cash with Clerks, Register, and Sheriff	875	1,126	2,001
Due from Other Governments	1,722	0	1,722
Total Assets	<u>\$ 230,911</u>	<u>\$ 97,332</u>	<u>\$ 328,243</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 52	\$ 4,940	\$ 4,992
Due to Other Governments	0	770	770
Due to Litigants, Heirs, and Others	0	78,940	78,940
Total Liabilities	<u>\$ 52</u>	<u>\$ 84,650</u>	<u>\$ 84,702</u>
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 230,859	\$ 0	\$ 230,859
Public Safety	0	12,682	12,682
Total Fund Balances	<u>\$ 230,859</u>	<u>\$ 12,682</u>	<u>\$ 243,541</u>
Total Liabilities and Fund Balances	<u>\$ 230,911</u>	<u>\$ 97,332</u>	<u>\$ 328,243</u>



District Attorney General  
Third Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2015

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 36,221	\$ 0	\$ 36,221
Drug Control Fines	0	5,911	5,911
Proceeds from Confiscated Property	0	59,797	59,797
Investment Income	0	4	4
Other Local Revenues	0	26	26
Sale of Equipment	0	10,787	10,787
Drug Task Force Grant	0	51,011	51,011
Asset Forfeiture Funds	0	2,485	2,485
Contributions	0	14,000	14,000
Total Revenues	<u>\$ 36,221</u>	<u>\$ 144,021</u>	<u>\$ 180,242</u>
<u>Expenditures</u>			
Salary Supplements	\$ 0	\$ 16,779	\$ 16,779
Clerical Personnel	0	28,814	28,814
Overtime	0	1,741	1,741
Other Fringe Benefits	0	8,805	8,805
Audit Services	0	3,539	3,539
Communication	505	8,892	9,397
Confidential Drug Enforcement Payments	0	23,817	23,817
Dues and Memberships	300	750	1,050
Licenses	0	24	24
Maintenance and Repair Services - Equipment	0	365	365
Maintenance and Repair Services - Vehicles	0	994	994
Postal Charges	0	730	730
Travel	9,249	4,397	13,646
Tuition	6,528	359	6,887
Remittance of Revenues Collected	0	11,011	11,011
Other Contracted Services	4,770	11,690	16,460
Equipment and Machinery Parts	0	5,244	5,244
Garage Supplies	0	383	383

(Continued)

District Attorney General  
Third Judicial District  
Summary of Financial Operations (Cont.)

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Expenditures (Cont.)</u>			
Gasoline	\$ 0	\$ 17,130	\$ 17,130
Law Enforcement Supplies	0	76	76
Office Supplies	0	2,618	2,618
Periodicals	130	0	130
Tires and Tubes	0	803	803
Uniforms	0	38	38
Other Supplies and Materials	0	1,844	1,844
Premium on Corporate Surety Bond	0	806	806
Other Charges	0	2,160	2,160
Communication Equipment	2,697	0	2,697
Data Processing Equipment	0	2,910	2,910
Furniture and Fixtures	0	1,462	1,462
Law Enforcement Equipment	0	1,129	1,129
Office Equipment	24,312	0	24,312
Total Expenditures	<u>\$ 48,491</u>	<u>\$ 159,310</u>	<u>\$ 207,801</u>
Net Change in Fund Balances	\$ (12,270)	\$ (15,289)	\$ (27,559)
Fund Balances, July 1, 2014	<u>243,129</u>	<u>27,971</u>	<u>271,100</u>
Fund Balances, June 30, 2015	<u>\$ 230,859</u>	<u>\$ 12,682</u>	<u>\$ 243,541</u>

FOURTH JUDICIAL DISTRICT

**FOURTH JUDICIAL DISTRICT**

Our review disclosed no material findings and recommendations in this district.

District Attorney General  
Fourth Judicial District  
Balance Sheet  
June 30, 2015

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 8,998	\$ 8,998
Cash in Bank	0	75,292	75,292
Equity in Pooled Cash and Investments:			
Cash with Trustee	34,424	185,574	219,998
Cash with Clerks, Register, and Sheriff	2,208	2,023	4,231
Due from Other Governments	2,457	5,708	8,165
Total Assets	<u>\$ 39,089</u>	<u>\$ 277,595</u>	<u>\$ 316,684</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Due to Other Governments	\$ 0	\$ 14,598	\$ 14,598
Due to Litigants, Heirs, and Others	2,457	65,502	67,959
Total Liabilities	<u>\$ 2,457</u>	<u>\$ 80,100</u>	<u>\$ 82,557</u>
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 36,632	\$ 0	\$ 36,632
Public Safety	0	197,495	197,495
Total Fund Balances	<u>\$ 36,632</u>	<u>\$ 197,495</u>	<u>\$ 234,127</u>
Total Liabilities and Fund Balances	<u>\$ 39,089</u>	<u>\$ 277,595</u>	<u>\$ 316,684</u>

District Attorney General  
Fourth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2015

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 45,261	\$ 0	\$ 45,261
Drug Control Fines	0	27,902	27,902
Drug Task Force Forfeitures and Seizures	0	90,319	90,319
Investment Income	0	289	289
Miscellaneous Refunds	0	44	44
Contributions and Gifts	800		800
Drug Task Force Grant	0	49,500	49,500
Asset Forfeitures Funds	0	46,962	46,962
Other Direct Federal Revenue	0	8,540	8,540
<b>Total Revenues</b>	<b>\$ 46,061</b>	<b>\$ 223,556</b>	<b>\$ 269,617</b>
<u>Expenditures</u>			
Supervisor/Director	\$ 0	\$ 54,435	\$ 54,435
Clerical Personnel	0	35,500	35,500
Part-time Personnel	17,129	0	17,129
Other Salaries and Wages	0	48,729	48,729
Other Fringe Benefits	0	24,006	24,006
Audit Services	0	2,041	2,041
Communication	8,229	6,264	14,493
Contracts with Government Agencies	0	26,039	26,039
Confidential Drug Enforcement Payments	0	41,109	41,109
Dues and Memberships	270	0	270
Licenses	0	106	106
Maintenance and Repair Services - Equipment	0	240	240
Maintenance and Repair Services - Vehicles	0	3,992	3,992
Postal Charges	0	165	165
Rentals	0	12,547	12,547
Travel	295	174	469
Data Processing Supplies	0	510	510
Electricity	0	673	673
Gasoline	0	11,981	11,981

(Continued)

District Attorney General  
Fourth Judicial District  
Summary of Financial Operations (Cont.)

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Expenditures (Cont.)</u>			
Law Enforcement Supplies	\$ 0	\$ 482	\$ 482
Office Supplies	0	209	209
Water and Sewer	0	516	516
Other Supplies and Materials	0	69	69
Building and Contents Insurance	0	1,557	1,557
Premiums on Corporate Surety Bonds	0	290	290
Trustee's Commission	210	1,164	1,374
In Service/Staff Development	6,175	450	6,625
Other Charges	659	1,781	2,440
Total Expenditures	<u>\$ 32,967</u>	<u>\$ 275,029</u>	<u>\$ 307,996</u>
Net Change in Fund Balances	\$ 13,094	\$ (51,473)	\$ (38,379)
Fund Balances, July 1, 2014	<u>23,538</u>	<u>248,968</u>	<u>272,506</u>
Fund Balances, June 30, 2015	<u>\$ 36,632</u>	<u>\$ 197,495</u>	<u>\$ 234,127</u>

FIFTH JUDICIAL DISTRICT



**FIFTH JUDICIAL DISTRICT**

Our review disclosed no material findings and recommendations in this district.

District Attorney General  
Fifth Judicial District  
Balance Sheet  
June 30, 2015

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 2,635	\$ 2,635
Cash in Bank	0	4,839	4,839
Equity in Pooled Cash and Investments:			
Cash with Trustee	141,778	1,241,036	1,382,814
Cash with Clerks, Register, and Sheriff	1,848	5,061	6,909
Accounts Receivable	0	6,350	6,350
Due from Other Governments	0	1,013	1,013
Total Assets	<u>\$ 143,626</u>	<u>\$ 1,260,934</u>	<u>\$ 1,404,560</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 0	\$ 3,250	\$ 3,250
Due to Litigants, Heirs, and Others	0	64,644	64,644
Total Liabilities	<u>\$ 0</u>	<u>\$ 67,894</u>	<u>\$ 67,894</u>
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 143,626	\$ 0	\$ 143,626
Public Safety	0	1,193,040	1,193,040
Total Fund Balances	<u>\$ 143,626</u>	<u>\$ 1,193,040</u>	<u>\$ 1,336,666</u>
Total Liabilities and Fund Balances	<u>\$ 143,626</u>	<u>\$ 1,260,934</u>	<u>\$ 1,404,560</u>

District Attorney General  
Fifth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2015

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 22,520	\$ 0	\$ 22,520
Drug Control Fines	0	121,128	121,128
Drug Task Force Forfeitures and Seizures	0	51,157	51,157
Investment Income	289	1,825	2,114
Sale of Property	0	12,082	12,082
Drug Task Force Grant	0	1,013	1,013
Asset Forfeiture Funds	0	2,090	2,090
Contributions	0	23,750	23,750
<b>Total Revenues</b>	<b>\$ 22,809</b>	<b>\$ 213,045</b>	<b>\$ 235,854</b>
<u>Expenditures</u>			
Audit Services	\$ 0	\$ 4,075	\$ 4,075
Communication	0	21,666	21,666
Confidential Drug Enforcement Payments	0	31,967	31,967
Dues and Memberships	0	460	460
Licenses	0	127	127
Maintenance and Repair Services	0	5,375	5,375
Postal Charges	0	82	82
Travel	0	9,466	9,466
Tuition	0	4,250	4,250
Other Contracted Services	0	4,860	4,860
Law Enforcement Supplies	0	2,062	2,062
Office Supplies	0	1,525	1,525
Tires and Tubes	0	637	637
Utilities	0	5,537	5,537
Other Supplies and Materials	0	24	24
Premiums on Corporate Surety Bonds	0	262	262
Trustee's Commissions	224	1,371	1,595
Other Charges	0	4,275	4,275

(Continued)

District Attorney General  
Fifth Judicial District  
Summary of Financial Operations (Cont.)

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Expenditures (Cont.)</u>			
Data Processing Equipment	\$ 0	\$ 2,500	\$ 2,500
Law Enforcement Equipment	0	16,639	16,639
Building Construction	0	60,600	60,600
Total Expenditures	<u>\$ 224</u>	<u>\$ 177,760</u>	<u>\$ 177,984</u>
Other Financing Sources (Uses):			
Transfers to District Attorneys' General Conference - Salary Supplements	\$ (50,000)	\$ 0	\$ (50,000)
Transfers to the Blount County General Fund - Salary Supplements	0	(32,000)	(32,000)
Total Other Financing Sources (Uses)	<u>\$ (50,000)</u>	<u>\$ (32,000)</u>	<u>\$ (82,000)</u>
Net Change in Fund Balances	\$ (27,415)	\$ 3,285	\$ (24,130)
Fund Balances, July 1, 2014	171,041	1,189,755	1,360,796
Fund Balances, June 30, 2015	<u>\$ 143,626</u>	<u>\$ 1,193,040</u>	<u>\$ 1,336,666</u>

SIXTH JUDICIAL DISTRICT

**SIXTH JUDICIAL DISTRICT**

Our review disclosed no material findings and recommendations in this district.

District Attorney General  
Sixth Judicial District  
Balance Sheet  
June 30, 2015

District  
Attorney  
General  
Fund

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ASSETS

Equity in Pooled Cash and Investments:

Cash with Trustee

\$ 346,327

Cash with Clerks, Register and Sheriff

4,764

Total Assets

\$ 351,091

LIABILITIES AND FUND BALANCE

Liabilities

Accrued Payroll

\$ 915

Total Liabilities

\$ 915

Fund Balance

Restricted for:

Administration of Justice

\$ 350,176

Total Fund Balance

\$ 350,176

Total Liabilities and Fund Balance

\$ 351,091

District Attorney General  
Sixth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2015

	District Attorney General Fund
<hr/>	
<u>Revenues</u>	
District Attorney General Fees	\$ 68,706
Total Revenues	<u>\$ 68,706</u>
 <u>Expenditures</u>	
Secretaries and Law Clerks	\$ 38,386
Other Fringe Benefits	2,447
Other Contracted Services	18,347
Travel	9,570
Total Expenditures	<u>\$ 68,750</u>
 Net Change in Fund Balance	 \$ (44)
Fund Balance, July 1, 2014	<u>350,220</u>
 Fund Balance, June 30, 2015	 <u><u>\$ 350,176</u></u>



SEVENTH JUDICIAL DISTRICT

**SEVENTH JUDICIAL DISTRICT**

Our review disclosed no material findings and recommendations in this district.

District Attorney General  
Seventh Judicial District  
Balance Sheet  
June 30, 2015

	District Attorney General Fund	Crime Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 588	\$ 588
Cash in Bank	0	45,980	45,980
Equity in Pooled Cash and Investments:			
Cash with Trustee	34,175	21,946	56,121
Cash with Clerks, Register, and Sheriff	928	15,171	16,099
Total Assets	<u>\$ 35,103</u>	<u>\$ 83,685</u>	<u>\$ 118,788</u>

LIABILITIES AND FUND BALANCES

Liabilities

Accounts Payable	\$ 30	\$ 4,114	\$ 4,144
Due to Litigants, Heirs, and Others	0	45,809	45,809
Total Liabilities	<u>\$ 30</u>	<u>\$ 49,923</u>	<u>\$ 49,953</u>

Fund Balances

Restricted for:			
Administration of Justice	\$ 35,073	\$ 0	\$ 35,073
Public Safety	0	33,762	33,762
Total Fund Balances	<u>\$ 35,073</u>	<u>\$ 33,762</u>	<u>\$ 68,835</u>
Total Liabilities and Fund Balances	<u>\$ 35,103</u>	<u>\$ 83,685</u>	<u>\$ 118,788</u>

District Attorney General  
Seventh Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2015

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 10,038	\$ 0	\$ 10,038
Drug Task Force Forfeitures and Seizures	0	16,249	16,249
Drug Task Force Grant	0	21,223	21,223
Total Revenues	\$ 10,038	\$ 37,472	\$ 47,510
<u>Expenditures</u>			
Salary Supplements	\$ 0	\$ 10,082	\$ 10,082
Communication	377	935	1,312
Data Processing Services	1,123	218	1,341
Confidential Drug Enforcement Payments	0	3,512	3,512
Dues and Memberships	300	0	300
Maintenance and Repair Services - Vehicles	0	3,939	3,939
Postal Charges	0	65	65
Printing, Stationery, and Forms	103	230	333
Travel	195	120	315
Other Contracted Services	50	500	550
Data Processing Supplies	0	100	100
Duplicating Supplies	963	0	963
Gasoline	0	1,690	1,690
Office Supplies	226	0	226
Other Supplies and Materials	78	4,766	4,844
Insurance	0	6,234	6,234
Trustee's Commission	104	162	266
In Service/Staff Development	2,059	150	2,209
Other Charges	17	341	358
Furniture and Fixtures	516	0	516
Total Expenditures	\$ 6,111	\$ 33,044	\$ 39,155

(Continued)

District Attorney General  
Seventh Judicial District  
Summary of Financial Operations (Cont.)

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Other Financing Sources (Uses):</u>			
Transfers to District Attorneys' General			
Conference - Salary Supplements	\$ 0	\$ (6,100)	\$ (6,100)
Total Other Financing Sources (Uses)	<u>\$ 0</u>	<u>\$ (6,100)</u>	<u>\$ (6,100)</u>
Net Change in Fund Balances	\$ 3,927	\$ (1,672)	\$ 2,255
Fund Balances, July 1, 2014	<u>31,146</u>	<u>35,434</u>	<u>66,580</u>
Fund Balances, June 30, 2015	<u>\$ 35,073</u>	<u>\$ 33,762</u>	<u>\$ 68,835</u>

EIGHTH JUDICIAL DISTRICT

## EIGHTH JUDICIAL DISTRICT

### FINDING 2015-001

### **A CASH SHORTAGE OF \$21,872.91 EXISTED IN THE DRUG TASK FORCE AT JUNE 30, 2015.**

As noted in the prior-year report, an investigation was conducted by the Tennessee Bureau of Investigation (TBI) in March 2015. The director of the Drug Task Force was placed on leave with pay due to suspicions of tampering with evidence and misuse of cash held in the office. The director's employment was later terminated, and the TBI investigation revealed that evidence and cash were missing. At the conclusion of the investigation, the former director was charged with two felony counts of official misconduct and one felony count of theft over \$10,000. In September 2015, the former director was found guilty on all three counts and was sentenced to five years of supervised probation. He was ordered by the court to pay court costs and \$21,872.91 in restitution at \$400 per month. As of March 9, 2016, the former director has paid all court costs and has paid restitution of \$1,241, leaving a balance owed of \$20,631.91.

### MANAGEMENT'S RESPONSE – DISTRICT ATTORNEY GENERAL

Upon suspecting that our former Drug Task Force (DTF) Director was tampering with evidence and misusing funds, I promptly notified the Tennessee Bureau of Investigation (TBI) and Comptroller of the Treasury and placed him on administrative leave. The former Director was subsequently charged with and convicted of official misconduct and theft of property. A special condition of the sentence was for him to repay the DTF. Those payments are being made as ordered, and we will continuously monitor payment until this obligation is satisfied.

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### FINDING 2015-002

### **DEFICIENCIES WERE NOTED IN THE PURCHASE OF VEHICLES WITH CONFIDENTIAL FUNDS**

Our review of expenditures of confidential funds revealed that the Drug Task Force (DTF) purchased two used vehicles for \$53,300, less a trade-in allowance of \$50,500, for a net cost of \$2,800. Our examination of this transaction revealed the following deficiencies:

- A. Section 12-3-1202, *Tennessee Code Annotated*, requires that purchases of secondhand articles be supported with documentation of the general range of value of the purchased item through a listing in a nationally recognized publication or through an appraisal by a licensed appraiser, and the price is not more than five percent higher than the highest value of the documented range. The DTF did not have documentation to support the price range as required by law.
- B. Two vehicles were traded-in, and the resulting trade-in allowances applied to the purchase of the used vehicles. However, bids were not obtained to determine a value for the disposal of the vehicles, and no documentation was

obtained to ensure that the trade-in value credited was consistent with the actual value of the vehicles at the time of the trade.

- C. The minutes of the DTF Board of Directors did not reflect that the board was informed of the above-noted transactions or that the board approved the transactions.

As a result of these deficiencies, the best price may not have been obtained for the purchase and disposal of these vehicles.

#### RECOMMENDATION

DTF officials should maintain documentation that the best price was obtained on the purchase of vehicles from confidential funds and on the value of the vehicles traded in. Additionally, the board of director should approve the purchase and disposition of assets prior to the transaction.

#### MANAGEMENT'S RESPONSE – DISTRICT ATTORNEY GENERAL

Proper documentation concerning this transaction has now been provided. In fact, Kelly Blue Book indicates that the amount of money paid by the DTF in this transaction was well below the allowed price range. Although this was a financially sound transaction and is not a material finding, we take all recommendations by the Comptroller of the Treasury very seriously and in the future strive to have the documentation they desire readily available.

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District Attorney General  
Eighth Judicial District  
Balance Sheet  
June 30, 2015

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 5,167	\$ 5,167
Cash in Bank	0	541	541
Equity in Pooled Cash and Investments:			
Cash with Trustee	45,105	209,167	254,272
Accounts Receivable	0	8,069	8,069
Due from Other Governments	3,028	4,039	7,067
Cash Shortage	0	21,873	21,873
Total Assets	<u>\$ 48,133</u>	<u>\$ 248,856</u>	<u>\$ 296,989</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 0	\$ 13,485	\$ 13,485
Payroll Deductions	0	2,125	2,125
Due to Litigants, Heirs, and Others	0	35,375	35,375
Total Liabilities	<u>\$ 0</u>	<u>\$ 50,985</u>	<u>\$ 50,985</u>
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 48,133	\$ 0	\$ 48,133
Public Safety	0	197,871	197,871
Total Fund Balances	<u>\$ 48,133</u>	<u>\$ 197,871</u>	<u>\$ 246,004</u>
Total Liabilities and Fund Balances	<u>\$ 48,133</u>	<u>\$ 248,856</u>	<u>\$ 296,989</u>

District Attorney General  
Eighth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2015

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 45,419	\$ 0	\$ 45,419
Drug Task Force Forfeitures and Seizures	0	344,775	344,775
Investment Income	0	1,800	1,800
Sale of Equipment	0	50,500	50,500
Miscellaneous Refunds	0	114	114
Drug Task Force Grant	0	52,250	52,250
Other Direct Federal Revenue	0	4,673	4,673
<b>Total Revenues</b>	<b>\$ 45,419</b>	<b>\$ 454,112</b>	<b>\$ 499,531</b>
<u>Expenditures</u>			
Supervisor/Director	\$ 0	\$ 44,358	\$ 44,358
Detective(s)	0	41,163	41,163
Assistant(s)	0	43,663	43,663
Secretaries	0	39,501	39,501
Other Fringe Benefits	0	52,447	52,447
Communications	0	11,107	11,107
Confidential Drug Enforcement Payments	0	13,145	13,145
Maintenance and Repair Services - Buildings	0	1,444	1,444
Maintenance and Repair Services - Vehicles	0	6,330	6,330
Postage Charges	0	129	129
Rentals	0	30,000	30,000
Tow-in Services	0	250	250
Travel	2,396	6,025	8,421
Dues and Memberships	0	45	45
Other Contracted Services	585	4,659	5,244
Food Supplies	0	410	410
Electricity	0	2,267	2,267
Gasoline	0	15,939	15,939
Law Enforcement Supplies	0	778	778
Office Supplies	1,010	1,601	2,611
Water and Sewer	0	964	964
Other Supplies and Materials	111	270	381

(Continued)

District Attorney General  
Eighth Judicial District  
Summary of Financial Operations (Cont.)

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Expenditures (Cont.)</u>			
Other Charges	\$ 240	\$ 6,436	\$ 6,676
Trustee's Commissions	268	2,527	2,795
Vehicle and Equipment Insurance	0	10,938	10,938
Workers' Compensation Coverage	0	3,250	3,250
Office Equipment	0	297	297
Law Enforcement Equipment	0	69	69
Motor Vehicles	0	53,300	53,300
Total Expenditures	<u>\$ 4,610</u>	<u>\$ 393,312</u>	<u>\$ 397,922</u>
Other Financing Sources (Uses):			
Transfers to District Attorneys' General Conference - Salary Supplements	\$ (13,836)	\$ 0	\$ (13,836)
Total Other Financing Sources (Uses)	<u>\$ (13,836)</u>	<u>\$ 0</u>	<u>\$ (13,836)</u>
Net Change in Fund Balances	\$ 26,973	\$ 60,800	\$ 87,773
Fund Balances, July 1, 2014	<u>21,160</u>	<u>137,071</u>	<u>158,231</u>
Fund Balances, June 30, 2015	<u>\$ 48,133</u>	<u>\$ 197,871</u>	<u>\$ 246,004</u>

NINTH JUDICIAL DISTRICT

**NINTH JUDICIAL DISTRICT**

Our review disclosed no material findings and recommendations in this district.

District Attorney General  
Ninth Judicial District  
Balance Sheet  
June 30, 2015

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 5,037	\$ 5,037
Cash in Bank	0	1,730	1,730
Equity in Pooled Cash and Investments:			
Cash with Trustee	24,539	218,538	243,077
Cash with Clerks, Register, and Sheriff	537	264	801
Due from Other Governments	896	3,393	4,289
Prepaid Items	56	0	56
Total Assets	<u>\$ 26,028</u>	<u>\$ 228,962</u>	<u>\$ 254,990</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 622	\$ 1,955	\$ 2,577
Due to Litigants, Heirs, and Others	0	1,600	1,600
Total Liabilities	<u>\$ 622</u>	<u>\$ 3,555</u>	<u>\$ 4,177</u>
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 25,406	\$ 0	\$ 25,406
Public Safety	0	225,407	225,407
Total Fund Balances	<u>\$ 25,406</u>	<u>\$ 225,407</u>	<u>\$ 250,813</u>
Total Liabilities and Fund Balances	<u>\$ 26,028</u>	<u>\$ 228,962</u>	<u>\$ 254,990</u>

District Attorney General  
Ninth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2015

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 25,673	\$ 0	\$ 25,673
Miscellaneous Refunds	1,181	0	1,181
Drug Control Fines	0	53,787	53,787
Officers Costs	0	543	543
Drug Task Force Forfeitures and Seizures	0	67,086	67,086
Proceeds from Confiscated Property	0	87,157	87,157
Investment Income	0	13	13
Contributions and Gifts	0	23,176	23,176
Sale of Equipment	0	21,735	21,735
Drug Task Force Grant	0	50,542	50,542
Other Federal through State	0	3,547	3,547
Asset Forfeiture Funds	0	12,340	12,340
Total Revenues	<u>\$ 26,854</u>	<u>\$ 319,926</u>	<u>\$ 346,780</u>
<u>Expenditures</u>			
Assistant(s)	\$ 0	\$ 62,427	\$ 62,427
Overtime Pay	0	3,448	3,448
Social Security	0	5,043	5,043
State Retirement	0	5,629	5,629
Life Insurance	0	77	77
Medical Insurance	0	7,972	7,972
Dental Insurance	0	228	228
Other Fringe Benefits	0	440	440
Communication	2,275	6,755	9,030
Confidential Drug Enforcement Payments	0	5,136	5,136
Dues and Memberships	100	300	400
Licenses	0	124	124
Maintenance and Repair Services - Vehicles	0	4,374	4,374
Postal Charges	0	44	44
Printing, Stationery, and Forms	780	99	879
Rentals	0	5,511	5,511
Tow-in Services	0	3,925	3,925
Travel	0	6,116	6,116

(Continued)

District Attorney General  
Ninth Judicial District  
Summary of Financial Operations (Cont.)

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Expenditures (Cont.)</u>			
Other Contracted Services	\$ 811	\$ 0	\$ 811
Food Supplies	36	0	36
Gasoline	0	8,642	8,642
Law Enforcement Supplies	920	7,828	8,748
Office Supplies	2,192	859	3,051
Tires and Tubes	0	1,081	1,081
Uniforms	0	144	144
Other Supplies and Materials	6,514	4,440	10,954
Liability Insurance	0	10,211	10,211
Premium on Corporate Surety Bond	0	387	387
Trustee's Commissions	256	1,422	1,678
Workers' Compensation Insurance	0	3,743	3,743
In-Service/Staff Development	435	807	1,242
Other Charges	0	516	516
Motor Vehicles	0	20,392	20,392
Total Expenditures	<u>\$ 14,319</u>	<u>\$ 178,120</u>	<u>\$ 192,439</u>
Other Financing Sources (Uses):			
Transfers to District Attorneys' General			
Conference - Salary Supplements	\$ 0	\$ (27,637)	\$ (27,637)
Total Other Financing Sources (Uses)	<u>\$ 0</u>	<u>\$ (27,637)</u>	<u>\$ (27,637)</u>
Net Change in Fund Balances	\$ 12,535	\$ 114,169	\$ 126,704
Fund Balance, July 1, 2014	<u>12,871</u>	<u>111,238</u>	<u>124,109</u>
Fund Balance, June 30, 2015	<u>\$ 25,406</u>	<u>\$ 225,407</u>	<u>\$ 250,813</u>



TENTH JUDICIAL DISTRICT

**TENTH JUDICIAL DISTRICT**

Our review disclosed no material findings and recommendations in this district.

District Attorney General  
Tenth Judicial District  
Balance Sheet  
June 30, 2015

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 4,198	\$ 4,198
Cash in Bank	0	266,732	266,732
Equity in Pooled Cash and Investments:			
Cash with Trustee	214,543	1,090,299	1,304,842
Accounts Receivable	196	492	688
Total Assets	\$ 214,739	\$ 1,361,721	\$ 1,576,460

LIABILITIES AND FUND BALANCES

<u>Liabilities</u>			
Accounts Receivable	\$ 600	\$ 0	\$ 600
Due to Litigants, Heirs, and Others	0	212,289	212,289
Total Liabilities	\$ 600	\$ 212,289	\$ 212,889
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 214,139	\$ 0	\$ 214,139
Public Safety	0	1,149,432	1,149,432
Total Fund Balances	\$ 214,139	\$ 1,149,432	\$ 1,363,571
Total Liabilities and Fund Balances	\$ 214,739	\$ 1,361,721	\$ 1,576,460

District Attorney General  
Tenth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2015

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 53,962	\$ 0	\$ 53,962
Drug Control Fines	0	64,282	64,282
Drug Task Force Forfeitures and Seizures	0	180,840	180,840
Investment Income	300	2,961	3,261
Sale of Equipment	0	3,928	3,928
Contributions and Gifts	0	800	800
Other Federal through State	0	1,517	1,517
Asset Forfeiture Funds	0	3,173	3,173
Other Direct Federal Revenue	0	1,161	1,161
Contributions	0	17,000	17,000
Total Revenues	<u>\$ 54,262</u>	<u>\$ 275,662</u>	<u>\$ 329,924</u>
<u>Expenditures</u>			
Drug Task Force Personnel	\$ 0	\$ 412,070	\$ 412,070
Secretaries	4,986	32,923	37,909
Temporary Personnel	600	0	600
Overtime Pay	0	9,345	9,345
In-Service Training	2,140	4,905	7,045
Social Security	381	32,278	32,659
State Retirement	0	12,360	12,360
Employee and Dependent Insurance	0	57,493	57,493
Life Insurance	0	694	694
Unemployment Compensation	52	699	751
Audit Services	0	1,418	1,418
Communications	4,516	13,736	18,252
Contributions	0	2,000	2,000
Confidential Drug Enforcement Payments	0	21,902	21,902
Dues and Memberships	0	160	160
Maintenance Agreements	0	8,966	8,966
Maintenance and Repair Services - Buildings	0	3,740	3,740
Maintenance and Repair Services - Vehicles	0	7,666	7,666

(Continued)

District Attorney General  
Tenth Judicial District  
Summary of Financial Operations (Cont.)

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Expenditures (Cont.)</u>			
Pest Control	\$ 0	\$ 225	\$ 225
Postal Charges	0	555	555
Printing, Stationery, and Forms	445	0	445
Rentals	0	1,938	1,938
Towing Services	0	1,000	1,000
Travel	3,084	13,302	16,386
Veterinary Services	0	802	802
Remittance of Revenues Collected	0	588	588
Disposal Fees	0	718	718
Other Contracted Services	0	1,490	1,490
Animal Food and Supplies	0	2,356	2,356
Gasoline	0	24,691	24,691
Law Enforcement Supplies	0	1,480	1,480
Office Supplies	14,129	6,455	20,584
Uniforms	0	1,053	1,053
Utilities	0	11,442	11,442
Other Supplies and Materials	14,628	0	14,628
Liability Insurance	0	14,926	14,926
Trustee's Commissions	473	0	473
Workers' Compensation Insurance	9	8,798	8,807
Other Charges	0	884	884
Law Enforcement Equipment	0	26,498	26,498
Motor Vehicles	0	329	329
Office Equipment	0	2,078	2,078
Total Expenditures	<u>\$ 45,443</u>	<u>\$ 743,963</u>	<u>\$ 789,406</u>
Net Change in Fund Balances	\$ 8,819	\$ (468,301)	\$ (459,482)
Fund Balances, July 1, 2014	<u>205,320</u>	<u>1,617,733</u>	<u>1,823,053</u>
Fund Balances, June 30, 2015	<u>\$ 214,139</u>	<u>\$ 1,149,432</u>	<u>\$ 1,363,571</u>

ELEVENTH JUDICIAL DISTRICT

**ELEVENTH JUDICIAL DISTRICT**

Our review disclosed no material findings and recommendations in this district.

District Attorney General  
Eleventh Judicial District  
Balance Sheet  
June 30, 2015

District  
Attorney  
General  
Fund

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ASSETS

Equity in Pooled Cash and Investments:

    Cash with Trustee

\$ 84,351

Due from Hamilton County General Fund

3,113

Total Assets

\$ 87,464

FUND BALANCES

Fund Balances

    Restricted for:

        Administration of Justice

\$ 87,464

Total Liabilities and Fund Balances

\$ 87,464



District Attorney General  
Eleventh Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2015

	District Attorney General Fund
<hr/>	
<u>Revenues</u>	
District Attorney General Fees	\$ 37,267
Investment Income	258
Total Revenues	<u>\$ 37,525</u>
 <u>Expenditures</u>	
Tuition	\$ 250
Trustee's Commission	2
Computer Program Development	7,095
Computer Support	3,309
Total Expenditures	<u>\$ 10,656</u>
 Other Financing Sources (Uses):	
Transfers to District Attorneys'	
General Conference:	
Registration Fees	<u>\$ (5,900)</u>
Total Other Financing Sources (Uses)	<u>\$ (5,900)</u>
 Net Change in Fund Balance	\$ 20,969
Fund Balance, July 1, 2014	<u>66,495</u>
 Fund Balance, June 30, 2015	<u><u>\$ 87,464</u></u>

TWELFTH JUDICIAL DISTRICT

**TWELFTH JUDICIAL DISTRICT**

Our review disclosed no material findings and recommendations in this district.

District Attorney General  
Twelfth Judicial District  
Balance Sheet  
June 30, 2015

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 900	\$ 900
Equity in Pooled Cash and Investments:			
Cash with Trustee	29,874	64,598	94,472
Cash with Clerks, Register, and Sheriff	0	2,656	2,656
Due from Other Governments	486	0	486
Total Assets	<u>\$ 30,360</u>	<u>\$ 68,154</u>	<u>\$ 98,514</u>

FUND BALANCES

Fund Balances

Restricted for:			
Administration of Justice	\$ 30,360	\$ 0	\$ 30,360
Public Safety	0	68,154	68,154
Total Fund Balances	<u>\$ 30,360</u>	<u>\$ 68,154</u>	<u>\$ 98,514</u>

District Attorney General  
Twelfth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2015

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
Drug Control Fines	\$ 0	\$ 2,389	\$ 2,389
Other Local Option Taxes	0	25,813	25,813
District Attorney General Fees	18,703	0	18,703
Drug Task Force Forfeitures and Seizures	0	46,087	46,087
Law Enforcement Grants	0	48,461	48,461
Other Direct Federal Revenue	0	16,361	16,361
Total Revenues	<u>\$ 18,703</u>	<u>\$ 139,111</u>	<u>\$ 157,814</u>
<u>Expenditures</u>			
Supervisor/Director	\$ 0	\$ 36,000	\$ 36,000
Clerical Personnel	0	10,412	10,412
Overtime Pay	0	15,296	15,296
Social Security	0	4,721	4,721
State Retirement	0	3,840	3,840
Employee and Dependent Insurance	0	8,313	8,313
Unemployment Compensation	0	87	87
Communication	4,200	0	4,200
Audit Services	0	1,406	1,406
Confidential Drug Enforcement Payments	0	7,380	7,380
Dues and Memberships	0	220	220
Janitorial Services	980	0	980
Rentals	8,880	4,800	13,680
Travel	0	1,123	1,123
Gasoline	0	2,246	2,246
Office Supplies	561	58	619

(Continued)

District Attorney General  
Twelfth Judicial District  
Summary of Financial Operations (Cont.)

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Expenditures (Cont.)</u>			
Utilities	\$ 0	\$ 1,796	\$ 1,796
Vehicle Parts	0	188	188
Premiums on Corporate Surety Bonds	0	245	245
Refunds	0	4,000	4,000
Trustee's Commission	184	734	918
In-Service/Staff Development	0	0	0
Other Charges	416	2,175	2,591
Furniture and Fixtures		0	0
Total Expenditures	<u>\$ 15,221</u>	<u>\$ 105,040</u>	<u>\$ 120,261</u>
Other Financing Sources (Uses):			
Transfers to District Attorneys'			
General Conference:			
Contributions	\$ (3,200)	\$ 0	\$ (3,200)
Total Other Financing Sources (Uses)	<u>\$ (3,200)</u>	<u>\$ 0</u>	<u>\$ (3,200)</u>
Net Change in Fund Balances	\$ 282	\$ 34,071	\$ 37,553
Fund Balances, July 1, 2014	<u>30,078</u>	<u>34,083</u>	<u>64,161</u>
Fund Balances, June 30, 2015	<u>\$ 30,360</u>	<u>\$ 68,154</u>	<u>\$ 98,514</u>

THIRTEENTH JUDICIAL DISTRICT

**THIRTEENTH JUDICIAL DISTRICT**

Our review disclosed no material findings and recommendations in this district.



District Attorney General  
Thirteenth Judicial District  
Balance Sheet  
June 30, 2015

District Attorney General Fund	Drug Task Force Fund	Total All Funds
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ASSETS

Equity in Pooled Cash and Investments:

Cash with Trustee	\$ 36,058	\$ 14,115	\$ 50,173
Cash with Clerks, Register, and Sheriff	4,014	4,616	8,630
Due from Other Governments	0	4,236	4,236
<hr/>			
Total Assets	\$ 40,072	\$ 22,967	\$ 63,039

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FUND BALANCES

Fund Balances

Restricted for:			
Administration of Justice	\$ 40,072	\$ 0	\$ 40,072
Public Safety	0	22,967	22,967
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Total Fund Balances	\$ 40,072	\$ 22,967	\$ 63,039
<hr/>			
Total Liabilities and Fund Balances	\$ 40,072	\$ 22,967	\$ 63,039

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District Attorney General  
Thirteenth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2015

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
Drug Control Fines	\$ 0	\$ 1,359	\$ 1,359
District Attorney General Fees	45,876	0	45,876
Drug Task Force Forfeitures and Seizures	0	2,241	2,241
Copy Fees	364	0	364
Sale of Equipment	0	6,897	6,897
Miscellaneous Refunds	0	121	121
Drug Control Grants	0	79,223	79,223
Law Enforcement Grants	0	38,784	38,784
Other	0	100	100
<b>Total Revenues</b>	<b>\$ 46,240</b>	<b>\$ 128,725</b>	<b>\$ 174,965</b>
<u>Expenditures</u>			
Supervisor/Director	\$ 0	\$ 11,243	\$ 11,243
Accountants/Bookkeepers	0	48,000	48,000
Part-time Personnel	8,541	0	8,541
Longevity Pay	0	700	700
Other Salaries and Wages	0	22,798	22,798
Other Fringe Benefits	1,001	14,773	15,774
Audit Services	0	1,478	1,478
Communication	2,473	6,837	9,310
Dues and Memberships	659	0	659
Maintenance and Repair Services - Buildings	2,195	0	2,195
Maintenance and Repair Services - Vehicles	0	493	493
Rentals	0	203	203
Towing Services	0	150	150
Travel	74	2,927	3,001
Maintenance and Repair Services - Records	775	0	775
Other Contracted Services	325	0	325
Law Enforcement Supplies	164	0	164
Library Books/Media	334	0	334
Office Supplies	0	740	740
Uniforms	138	0	138
Other Supplies and Materials	985	1,748	2,733

(Continued)

District Attorney General  
Thirteenth Judicial District  
Summary of Financial Operations (Cont.)

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Expenditures (Cont.)</u>			
Building and Contents Insurance	\$ 0	\$ 386	\$ 386
Premiums on Corporate Surety Bonds	0	260	260
Trustee's Commission	419	59	478
In-Service/Staff Development	1,210	0	1,210
Other Charges	76	1,266	1,342
Total Expenditures	<u>\$ 19,369</u>	<u>\$ 114,061</u>	<u>\$ 133,430</u>
Net Change in Fund Balances	\$ 26,871	\$ 14,664	\$ 41,535
Fund Balances, July 1, 2014	<u>13,201</u>	<u>8,303</u>	<u>21,504</u>
Fund Balances, June 30, 2015	<u>\$ 40,072</u>	<u>\$ 22,967</u>	<u>\$ 63,039</u>

**FOURTEENTH JUDICIAL DISTRICT**

**FOURTEENTH JUDICIAL DISTRICT**

Our review disclosed no material findings and recommendations in this district.

District Attorney General  
Fourteenth Judicial District  
Balance Sheet  
June 30, 2015

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 251	\$ 251
Cash in Bank	0	844	844
Equity in Pooled Cash and Investments:			
Cash with Trustee	90,045	282,076	372,121
Cash with Clerks, Register, and Sheriff	680	2,798	3,478
Due from Other Governments	0	6,620	6,620
 Total Assets	 \$ 90,725	 \$ 292,589	 \$ 383,314
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 0	\$ 763	\$ 763
Due to State of Tennessee	0	127	127
Total Liabilities	\$ 0	\$ 890	\$ 890
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 90,725	\$ 0	\$ 90,725
Public Safety	0	291,699	291,699
Total Fund Balances	\$ 90,725	\$ 291,699	\$ 382,424
 Total Liabilities and Fund Balances	 \$ 90,725	 \$ 292,589	 \$ 383,314

District Attorney General  
Fourteenth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2015

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
Drug Control Fines	\$ 0	\$ 121,222	\$ 121,222
District Attorney General Fees	23,713	0	23,713
Investment Income	0	607	607
Miscellaneous Refunds	0	526	526
Drug Control Grants	0	14,000	14,000
Other Contracted Services	0	122,662	122,662
<b>Total Revenues</b>	<b>\$ 23,713</b>	<b>\$ 259,017</b>	<b>\$ 282,730</b>
<u>Expenditures</u>			
Supervisor/Director	\$ 0	\$ 30,157	\$ 30,157
Investigators	0	120,781	120,781
Social Security	0	11,547	11,547
State Retirement	0	7,200	7,200
Dental Insurance	0	258	258
Unemployment Compensation	0	509	509
Audit Services	0	1,921	1,921
Communication	10,220	2,901	13,121
Contributions	0	3,250	3,250
Confidential Drug Enforcement Payments	0	1,595	1,595
Dues and Memberships	0	300	300
Janitorial Services	5,625	0	5,625
Maintenance and Repair Services - Vehicles	0	711	711
Rentals	10,158	16,800	26,958
Travel	0	1,319	1,319
Other Contracted Services	851	0	851
Law Enforcement Supplies	0	1,140	1,140
Office Supplies	1,110	2,548	3,658
Uniforms	0	895	895
Other Supplies and Materials	435	1,061	1,496
Premiums of Corporate Surety Bonds	0	126	126
Vehicle and Equipment Insurance	0	1,887	1,887
Other Charges	189	6,276	6,465
Motor Vehicles	0	22,413	22,413
<b>Total Expenditures</b>	<b>\$ 28,588</b>	<b>\$ 235,595</b>	<b>\$ 264,183</b>

(Continued)

District Attorney General  
Fourteenth Judicial District  
Summary of Financial Operations (Cont.)

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<hr/>			
Other Financing Sources (Uses):			
Transfers to District Attorneys'			
General Conference:			
Registration Fees	\$ (1,700)	\$ (175)	\$ (1,875)
Salary Supplements	0	(68,880)	(68,880)
Total Other Financing Sources (Uses)	<u>\$ (1,700)</u>	<u>\$ (69,055)</u>	<u>\$ (70,755)</u>
Net Change in Fund Balances	\$ (6,575)	\$ (45,633)	\$ (52,208)
Fund Balances, July 1, 2014	<u>97,300</u>	<u>337,332</u>	<u>434,632</u>
Fund Balances, June 30, 2015	<u>\$ 90,725</u>	<u>\$ 291,699</u>	<u>\$ 382,424</u>



FIFTEENTH JUDICIAL DISTRICT

**FIFTEENTH JUDICIAL DISTRICT**

Our review disclosed no material findings and recommendations in this district.

District Attorney General  
Fifteenth Judicial District  
Balance Sheet  
June 30, 2015

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 11,702	\$ 11,702
Cash in Bank	0	430,239	430,239
Equity in Pooled Cash and Investments:			
Cash with Trustee	16,751	565,032	581,783
Cash with Clerks, Register, and Sheriff	0	9,223	9,223
Accounts Receivable	0	7,000	7,000
Due from Other Governments	0	13,000	13,000
 Total Assets	 \$ 16,751	 \$ 1,036,196	 \$ 1,052,947
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 0	\$ 23,780	\$ 23,780
Due to Other Funds	0	3,686	3,686
Due to Litigants, Heirs, and Others	0	426,892	426,892
Total Liabilities	\$ 0	\$ 454,358	\$ 454,358
 <u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 16,751	\$ 0	\$ 16,751
Public Safety	0	581,838	581,838
Total Fund Balances	\$ 16,751	\$ 581,838	\$ 598,589
 Total Liabilities and Fund Balances	 \$ 16,751	 \$ 1,036,196	 \$ 1,052,947

District Attorney General  
Fifteenth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2015

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
Drug Control Fines	\$ 0	\$ 65,385	\$ 65,385
District Attorney General Fees	29,462	0	29,462
Drug Task Force Forfeitures and Seizures	0	65,715	65,715
Proceeds from Confiscated Property	0	67,474	67,474
Miscellaneous Refunds	1,015	208	1,223
Damages Recovered from Individuals	0	467	467
Contributions	0	7,000	7,000
Total Revenues	<u>\$ 30,477</u>	<u>\$ 206,249</u>	<u>\$ 236,726</u>
<u>Expenditures</u>			
Part-time Personnel	\$ 840	\$ 0	\$ 840
Other Salaries and Wages	0	140,132	140,132
Jury and Witness Fees	1,208	0	1,208
Communication	0	8,952	8,952
Confidential Drug Enforcement Payments	0	10,543	10,543
Dues and Memberships	119	0	119
Maintenance and Repair Services - Office Equipment	0	4,241	4,241
Maintenance and Repair Services - Vehicles	0	10,840	10,840
Rentals	0	6,363	6,363
Tow-in Services	0	1,882	1,882
Travel	683	10,254	10,937
Other Contracted Services	0	3,693	3,693
Library Books/Media	4,379	0	4,379
Office Supplies	10,873	4,701	15,574
Other Supplies and Materials	669	1,949	2,618
Trustee's Commission	295	1,894	2,189
In-Service/Staff Development	3,645	3,030	6,675
Other Charges	2,865	8,269	11,134
Building Construction	0	301	301
Communication Equipment	0	3,734	3,734
Data Processing Equipment	788	0	788
Motor Vehicles	0	295	295
Other Equipment	0	7,267	7,267
Total Expenditures	<u>\$ 26,364</u>	<u>\$ 228,340</u>	<u>\$ 254,704</u>

(Continued)

District Attorney General  
Fifteenth Judicial District  
Summary of Financial Operations (Cont.)

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<hr/>			
Other Financing Sources (Uses):			
Transfers to District Attorneys General			
Conference - Salary Supplements	\$ (1,590)	\$ 0	\$ (1,590)
Total Other Financing Sources (Uses)	<u>\$ (1,590)</u>	<u>\$ 0</u>	<u>\$ (1,590)</u>
Net Change in Fund Balances	\$ 2,523	\$ (22,091)	\$ (19,568)
Fund Balances, July 1, 2014	<u>14,228</u>	<u>603,929</u>	<u>618,157</u>
Fund Balances, June 30, 2015	<u>\$ 16,751</u>	<u>\$ 581,838</u>	<u>\$ 598,589</u>

SIXTEENTH JUDICIAL DISTRICT

**SIXTEENTH JUDICIAL DISTRICT**

Our review disclosed no material findings and recommendations in this district.

District Attorney General  
Sixteenth Judicial District  
Balance Sheet  
June 30, 2015

District  
Attorney  
General  
Fund

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ASSETS

Equity in Pooled Cash and Investments:

Cash with Trustee

\$ 384,761

Cash with Clerks, Register, and Sheriff

4,731

Due from Other Governments

1,160

Total Assets

\$ 390,652

FUND BALANCE

Fund Balance

Restricted for:

Administration of Justice

\$ 390,652

Total Fund Balance

\$ 390,652

Total Fund Balance

\$ 390,652



District Attorney General  
Sixteenth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2015

	District Attorney General Fund
<hr/>	
<u>Revenues</u>	
District Attorney General Fees	\$ 70,548
Total Revenues	<u>\$ 70,548</u>
<u>Expenditures</u>	
Part-time Personnel	\$ 7,556
Jury and Witness Expense	150
Social Security	468
Employer Medicare	110
Data Processing Services	6,221
Dues and Memberships	723
Travel	1,201
Office Supplies	685
Other Supplies and Materials	1,487
Trustee Commissions	738
In-Service/Staff Development	5,200
Office Equipment	2,514
Total Expenditures	<u>\$ 27,053</u>
Other Financing Sources (Uses):	
Transfers to District Attorneys General Conference:	
Salary Supplements	\$ (11,941)
Total Other Financing Sources (Uses)	<u>\$ (11,941)</u>
Net Change in Fund Balance	\$ 31,554
Fund Balance, July 1, 2014	<u>359,098</u>
Fund Balance, June 30, 2015	<u><u>\$ 390,652</u></u>

SEVENTEENTH JUDICIAL DISTRICT

**SEVENTEENTH JUDICIAL DISTRICT**

Our review disclosed no material findings and recommendations in this district.

District Attorney General  
Seventeenth Judicial District  
Balance Sheet  
June 30, 2015

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 8,802	\$ 8,802
Equity in Pooled Cash and Investments:			
Cash with Trustee	85,880	289,885	375,765
Accounts Receivable	0	5,135	5,135
Due from Other Governments	0	4,467	4,467
	<hr/>		
Total Assets	\$ 85,880	\$ 308,289	\$ 394,169

LIABILITIES AND FUND BALANCES

Liabilities

Accounts Payable	\$ 0	\$ 4,995	\$ 4,995
Accrued Payroll	0	348	348
Due to Litigants, Heirs, and Others	0	8,783	8,783
Total Liabilities	<u>\$ 0</u>	<u>\$ 14,126</u>	<u>\$ 14,126</u>

Fund Balances

Restricted for:			
Administration of Justice	\$ 85,880	\$ 0	\$ 85,880
Public Safety	0	294,163	294,163
Total Fund Balances	<u>\$ 85,880</u>	<u>\$ 294,163</u>	<u>\$ 380,043</u>
Total Liabilities and Fund Balances	<u>\$ 85,880</u>	<u>\$ 308,289</u>	<u>\$ 394,169</u>

District Attorney General  
Seventeenth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2015

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 13,146	\$ 0	\$ 13,146
Drug Control Fines	0	59,695	59,695
Drug Task Force Forfeitures and Seizures	0	14,265	14,265
Proceeds from Confiscated Property	0	88,795	88,795
Miscellaneous Refunds	431	0	431
Contributions and Gifts	0	26,715	26,715
Other Federal through State	0	45,251	45,251
<b>Total Revenues</b>	<b>\$ 13,577</b>	<b>\$ 234,721</b>	<b>\$ 248,298</b>

Expenditures

District Attorney General

Supervisor/Director	\$ 0	\$ 60,179	\$ 60,179
Salary Supplements	0	33,925	33,925
Secretaries	0	5,940	5,940
Overtime Pay	0	2,018	2,018
Social Security	0	4,224	4,224
State Retirement	0	2,003	2,003
Employer Medicare	0	988	988
Communication	0	10,149	10,149
Contracts with Government Agencies	0	2,370	2,370
Confidential Drug Buys	0	18,375	18,375
Confidential Informant Fees	0	9,001	9,001
Other Confidential Expenses	0	1,993	1,993
Dues and Memberships	1,159	485	1,644
Maintenance and Repair Services - Buildings	0	549	549
Maintenance and Repair Services - Equipment	0	730	730
Maintenance and Repair Services - Vehicles	0	3,612	3,612
Medical and Dental Services	0	13,242	13,242
Postal Charges	0	1,201	1,201
Rentals	0	14,400	14,400
Towing Services	0	935	935
Travel	2,870	6,533	9,403
Periodicals	3,903	0	3,903
Electricity	0	1,994	1,994
Gasoline	0	11,287	11,287

(Continued)

District Attorney General  
Seventeenth Judicial District  
Summary of Financial Operations (Cont.)

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Expenditures (Cont.)</u>			
Natural Gas	\$ 0	\$ 1,881	\$ 1,881
Office Supplies	0	6,739	6,739
Tires and Tubes	0	2,681	2,681
Uniforms	0	190	190
Utilities	0	192	192
Water and Sewer	0	779	779
Trustee's Commission	117	1,715	1,832
In-Service/Staff Development	0	3,300	3,300
Other Charges	585	3,011	3,596
Law Enforcement Equipment	0	2,028	2,028
Motor Vehicles	0	32,566	32,566
Office Equipment	4,702	1,228	5,930
Total District Attorney General	<u>\$ 13,336</u>	<u>\$ 262,443</u>	<u>\$ 275,779</u>
Total Expenditures	<u>\$ 241</u>	<u>\$ (27,722)</u>	<u>\$ (27,481)</u>
Other Financing Sources (Uses):			
Transfers to District Attorneys'			
General Conference:			
Registration Fees	\$ (2,400)	\$ 0	\$ (2,400)
Total Other Financing Sources (Uses)	<u>\$ (2,400)</u>	<u>\$ 0</u>	<u>\$ (2,400)</u>
Net Change in Fund Balances	\$ (2,159)	\$ (27,722)	\$ (29,881)
Fund Balances, July 1, 2014	<u>88,039</u>	<u>321,885</u>	<u>409,924</u>
Fund Balances, June 30, 2015	<u>\$ 85,880</u>	<u>\$ 294,163</u>	<u>\$ 380,043</u>

EIGHTEENTH JUDICIAL DISTRICT

**EIGHTEENTH JUDICIAL DISTRICT**

Our review disclosed no material findings and recommendations in this district.



District Attorney General  
Eighteenth Judicial District  
Balance Sheet  
June 30, 2015

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Petty Cash	\$ 0	\$ 2,000	\$ 2,000
Cash on Hand	0	6,024	6,024
Cash in Bank	0	399,128	399,128
Equity in Pooled Cash and Investments:			
Cash with Trustee	72,826	652,717	725,543
Total Assets	<u>\$ 72,826</u>	<u>\$ 1,059,869</u>	<u>\$ 1,132,695</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Due to Other Funds	\$ 4,740	\$ 115,379	\$ 120,119
Due to Litigants, Heirs, and Others	0	419,644	419,644
Total Liabilities	<u>\$ 4,740</u>	<u>\$ 535,023</u>	<u>\$ 539,763</u>
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 68,086	\$ 0	\$ 68,086
Public Safety	0	524,846	524,846
Total Fund Balances	<u>\$ 68,086</u>	<u>\$ 524,846</u>	<u>\$ 592,932</u>
Total Liabilities and Fund Balances	<u>\$ 72,826</u>	<u>\$ 1,059,869</u>	<u>\$ 1,132,695</u>

District Attorney General  
Eighteenth Judicial District  
Summary of Financial Operations  
June 30, 2015

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 31,478	\$ 0	\$ 31,478
Drug Control Fines	0	40,048	40,048
Drug Task Force Forfeitures and Seizures	0	7,320	7,320
Proceeds from Confiscated Property	0	345	345
Interest Income	0	275	275
Miscellaneous Refunds	412	22,242	22,654
Sale of Equipment	0	111,644	111,644
Damages Recovered from Individuals	0	98,929	98,929
Contributions and Gifts	0	116,678	116,678
Edward Byrne Memorial Justice Assistance Grant	0	52,414	52,414
Asset Forfeiture Funds	0	49,975	49,975
Total Revenues	\$ 31,890	\$ 499,870	\$ 531,760
<u>Expenditures</u>			
Investigators	\$ 0	\$ 294,723	\$ 294,723
Secretaries	0	24,444	24,444
Auditing Services	0	1,507	1,507
Communication	0	12,946	12,946
Contracts with Government Agencies	0	8,000	8,000
Contracts with Private Agencies	0	3,000	3,000
Contributions	0	2,000	2,000
Data Processing Services	0	17,803	17,803
Drug Buys	0	15,623	15,623
Payments to Confidential Informants	0	3,728	3,728
Undercover Operating Expenses	0	882	882
Dues and Memberships	659	1,265	1,924
Evaluation and Testing	0	27	27
Janitorial Services	4,160	135	4,295
Legal Services	105	0	105
Legal Notices, Recording, and Court Costs	64	0	64
Licenses	0	350	350
Maintenance Agreements	2,757	2,299	5,056
Maintenance and Repair Services - Equipment	0	888	888
Maintenance and Repair Services - Vehicles	0	24,197	24,197
Pest Control	0	240	240
Postal Charges	0	1,268	1,268
Printing, Stationery, and Forms	0	722	722
Rentals	6,000	190	6,190
Towing Services	0	2,740	2,740
Travel	721	886	1,607
Veterinary Services	0	3,057	3,057
Disposal Fees	0	847	847
Maintenance and Repair Services - Record	0	233	233
Other Contracted Services	4,740	8,870	13,610

(Continued)

District Attorney General  
Eighteenth Judicial District  
Summary of Financial Operations (Cont.)

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Expenditures (Cont.)</u>			
Animal Food and Supplies	\$ 0	\$ 609	\$ 609
Custodial Supplies	0	414	414
Data Processing Supplies	0	1,364	1,364
Diesel Fuel	0	1,605	1,605
Electricity	0	7,064	7,064
Equipment and Machinery Parts	0	135	135
Gasoline	0	33,113	33,113
General Construction Materials	0	665	665
Law Enforcement Supplies	0	4,668	4,668
Natural Gas	0	502	502
Food Supplies	783	2,187	2,970
Office Supplies	0	1,041	1,041
Small Tools	0	100	100
Tires and Tubes	0	393	393
Uniforms	0	2,217	2,217
Vehicle Parts	0	3,115	3,115
Water and Sewer	0	218	218
Testing	0	170	170
Other Supplies and Materials	197	223	420
Building and Contents Insurance	0	14,190	14,190
Trustee's Commission	333	504	837
In-Service Training	2,800	900	3,700
Other Charges	0	6,125	6,125
Data Processing Equipment	0	4,281	4,281
Law Enforcement Equipment	0	42,492	42,492
Other Equipment	0	435	435
Total	<u>\$ 23,319</u>	<u>\$ 561,600</u>	<u>\$ 584,919</u>
Total Expenditures	\$ 23,319	\$ 561,600	\$ 584,919
Net Change in Fund Balances	\$ 8,571	\$ (61,730)	\$ (53,159)
Fund Balances, July 1, 2014	<u>59,515</u>	<u>586,576</u>	<u>646,091</u>
Fund Balances, June 30, 2015	<u>\$ 68,086</u>	<u>\$ 524,846</u>	<u>\$ 592,932</u>

NINETEENTH JUDICIAL DISTRICT

**NINETEENTH JUDICIAL DISTRICT**

**FINDING 2015-001**

**EQUIPMENT INVENTORY RECORDS WERE NOT PROPERLY MAINTAINED**

Equipment inventory records were not properly maintained. An inventory listing of equipment was on file; however, the listing was not accurate since some equipment, which supposedly had been disposed of, was still on the listing. In addition, there was no documentation on file to indicate that the board of directors had approved the disposal of some of the equipment. The inventory listing provided to auditors included 264 items, of which 117 could not be located or identified as having been disposed of properly. This deficiency exists because management failed to provide proper oversight, which results in increased risks of fraud and abuse.

**RECOMMENDATION**

Internal controls over equipment should be strengthened, and the inventory records should be accurate and maintained on a current basis. The board of directors should approve the disposal of any equipment and maintain records to support the disposal. The equipment inventory should be periodically verified by management.

**MANAGEMENT'S RESPONSE – DRUG TASK FORCE DIRECTOR**

Due to several staffing changes in the 2015 FY and not locating the current inventory list, an old inventory list was sent to the auditor. We had begun working on revising the old list prior to the audit but were unable to complete it before the audit took place. We are currently working on completing an accurate inventory and adding controls so that it will be maintained currently. Once a complete inventory is done, the old and new lists will be presented to the board of directors for their approval. This will allow us to eliminate items that are no longer in use or are obsolete.

District Attorney General  
Nineteenth Judicial District  
Balance Sheet  
June 30, 2015

District Attorney General Fund		Total District Attorney General Fund	Drug Task Force Fund	Total All Funds
Fraud and Economic Crimes Fund	Victims Assessment Program			

ASSETS

Cash:					
Cash on Hand	\$ 0	\$ 0	\$ 0	\$ 8,993	\$ 8,993
Cash in Bank	0	0	0	465	465
Equity in Pooled Cash and Investments:					
Cash with Trustee	42,565	12,183	54,748	126,152	180,900
Accounts Receivable	1,279	0	1,279	95	1,374
Due from Other Governments	1,054	0	1,054	4,869	5,923
Total Assets	\$ 44,898	\$ 12,183	\$ 57,081	\$ 140,574	\$ 197,655

LIABILITIES AND FUND BALANCES

Liabilities

Accounts Payable	\$ 57	\$ 0	\$ 57	\$ 4,659	\$ 4,716
Accrued Payroll	0	287	287	0	287
Other Current Liabilities	0	0	0	58,606	58,606
Total Liabilities	\$ 57	\$ 287	\$ 344	\$ 63,265	\$ 63,609

Fund Balances

Restricted for:					
Administration of Justice	\$ 44,841	\$ 11,896	\$ 56,737	\$ 0	\$ 56,737
Public Safety	0		0	77,309	77,309
Total Fund Balances	\$ 44,841	\$ 11,896	\$ 56,737	\$ 77,309	\$ 134,046
Total Liabilities and Fund Balances	\$ 44,898	\$ 12,183	\$ 57,081	\$ 140,574	\$ 197,655

District Attorney General  
Nineteenth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2015

	District Attorney General Fund		Total District Attorney General Fund	Drug Task Force Fund	Total All Funds
	Fraud and Economic Crimes Fund	Victims Assessment Program			
<u>Revenues</u>					
Drug Control Fines	\$ 0	\$ 0	\$ 0	\$ 4,993	\$ 4,993
Drug Task Force Forfeitures and Seizures	0	25,961	25,961	0	25,961
Victims Assistance Assessments	0	0	0	31,911	31,911
Investment Income	0	0	0	46	46
Miscellaneous Refunds	1,411	0	1,411	0	1,411
Sale of Equipment	0	0	0	34,758	34,758
Contributions	0	0	0	12,921	12,921
Other Local Revenues	0	0	0	5	5
District Attorney General Fees	24,355	0	24,355	0	24,355
Drug Control Grant	0	0	0	13,997	13,997
Other Direct Federal Revenue	0	0	0	83,620	83,620
Total Revenues	\$ 25,766	\$ 25,961	\$ 51,727	\$ 182,251	\$ 233,978
<u>Expenditures</u>					
Deputy(s)	\$ 0	\$ 0	\$ 0	\$ 22,591	\$ 22,591
Assistants	0	23,038	23,038	0	23,038
Overtime Pay	0	0	0	55,759	55,759
Social Security	0	1,427	1,427	1,982	3,409
State Retirement	0	0	0	3,976	3,976
Life Insurance	0	0	0	27	27
Medical Insurance	0	0	0	5,925	5,925
Employer Medicare	0	334	334	463	797
Audit Services	0	0	0	1,767	1,767
Communications	679	0	679	15,974	16,653
Confidential Drug Enforcement Payments	0	0	0	17,255	17,255
Dues and Memberships	0	0	0	300	300
Janitorial Services	2,750	0	2,750	0	2,750
Licenses	0	0	0	346	346
Maintenance and Repair Services - Equipment	0	0	0	3,201	3,201
Maintenance and Repair Services - Office Equipment	0	0	0	8	8
Maintenance and Repair Services - Vehicles	0	0	0	7,178	7,178
Postal Charges	0	0	0	240	240
Printing, Stationery, and Forms	0	0	0	65	65
Rentals	0	0	0	18,828	18,828

(Continued)

District Attorney General  
Nineteenth Judicial District  
Summary of Financial Operations (Cont.)

	District Attorney General Fund		Total District Attorney General Fund	Drug Task Force Fund	Total All Funds
	Fraud and Economic Crimes Fund	Victims Assessment Program			
<u>Expenditures (Cont.)</u>					
Travel	\$ 4,212	\$ 52	\$ 4,264	\$ 3,358	\$ 7,622
Tuition	3,200	0	3,200	1,930	5,130
Disposal Fees	0	0	0	136	136
Other Contracted Services	1,571	323	1,894	4,254	6,148
Food Supplies	0	185	185	0	185
Data Processing Supplies	0	0	0	5,544	5,544
Gasoline	0	0	0	12,487	12,487
Law Enforcement Supplies	0	0	0	927	927
Library Books/Media	500	0	500	0	500
Office Supplies	4	0	4	1,181	1,185
Other Supplies and Materials	3,477	1,061	4,538	2,382	6,920
Building and Contents Insurance	0	0	0	6,985	6,985
Premium on Corporate Surety Bonds	38	0	38	350	388
Other Charges	0	0	0	65	65
Motor Vehicles	0	0	0	378	378
Law Enforcement Equipment	0	0	0	1,602	1,602
Data Processing Equipment	3,161	0	3,161	700	3,861
Furniture and Fixtures	6,076	0	6,076	0	6,076
Office Equipment	0	0	0	1,058	1,058
Total Expenditures	\$ 25,668	\$ 26,420	\$ 52,088	\$ 199,222	\$ 251,310
Net Change in Fund Balances	\$ 98	\$ (459)	\$ (361)	\$ (16,971)	\$ (17,332)
Fund Balances, July 1, 2014	44,743	12,355	57,098	94,280	151,378
Fund Balances, June 30, 2015	\$ 44,841	\$ 11,896	\$ 56,737	\$ 77,309	\$ 134,046



TWENTIETH JUDICIAL DISTRICT

**TWENTIETH JUDICIAL DISTRICT**

Our review disclosed no material findings and recommendations in this district.

District Attorney General  
Twentieth Judicial District  
Balance Sheet  
June 30, 2015

District Attorney General Fund	Federal Asset Forfeiture Fund	Drug Task Force Fund	Total All Funds
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ASSETS

Equity in Pooled Cash and Investments:

Cash with Trustee	\$ 79,576	\$ 104,274	\$ 3,596,261	\$ 3,780,111
Accounts Receivable	481	0	0	481
Accrued Interest Receivable	3	4	143	150
Other Current Assets	595	0	0	595
Due from Other Funds	0	0	74,991	74,991

Total Assets	<u>\$ 80,655</u>	<u>\$ 104,278</u>	<u>\$ 3,671,395</u>	<u>\$ 3,856,328</u>
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LIABILITIES AND FUND BALANCES

Liabilities

Accounts Payable	\$ 754	\$ 358	\$ 162,401	\$ 163,513
Accrued Payroll	0	0	99,977	99,977
Due to Other Funds	19,234	0	17,924	37,158
Other Current Liabilities	99	888	2,522,053	2,523,040
Total Liabilities	<u>\$ 20,087</u>	<u>\$ 1,246</u>	<u>\$ 2,802,355</u>	<u>\$ 2,823,688</u>

Fund Balances

Restricted for:				
Administration of Justice	\$ 60,568	\$ 103,032	\$ 0	\$ 163,600
Public Safety	0	0	869,040	869,040
Total Fund Balances	<u>\$ 60,568</u>	<u>\$ 103,032</u>	<u>\$ 869,040</u>	<u>\$ 1,032,640</u>

Total Liabilities and Fund Balances	<u>\$ 80,655</u>	<u>\$ 104,278</u>	<u>\$ 3,671,395</u>	<u>\$ 3,856,328</u>
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District Attorney General  
Twentieth Judicial District  
Summary of Financial Operations  
June 30, 2015

	District Attorney General Fund	Metro Appropriations	Federal Asset Forfeiture Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>					
District Attorney General Fees	\$ 60,038	\$ 0	\$ 0	\$ 0	\$ 60,038
Drug Control Fines	0	0	0	666,027	666,027
Forfeitures and Seizures	0	0	35,541	816,489	852,030
Other General Service Charges	0	16,127	0	0	16,127
Investment Income	329	9	356	12,334	13,028
Miscellaneous Refunds	0	0	856	0	856
Proceeds from Confiscated Property	0	0	15,207	657,972	673,179
Other State Revenues	0	365,000	0	0	365,000
Other Federal through State	0	139,496	0	0	139,496
Asset Forfeiture Funds	0	0	0	8,275	8,275
Other Direct Federal Revenue	0	16,321	0	0	16,321
<b>Total Revenues</b>	<b>\$ 60,367</b>	<b>\$ 536,953</b>	<b>\$ 51,960</b>	<b>\$ 2,161,097</b>	<b>\$ 2,810,377</b>
<u>Expenditures</u>					
Longevity Pay	\$ 0	\$ 24,014	\$ 0	\$ 4,785	\$ 28,799
Overtime Pay	0	0	0	170,518	170,518
Other Salaries and Wages	10,842	3,532,632	60	752,029	4,295,563
Social Security	685	206,792	0	55,319	262,796
Employee and Dependent Insurance	2,475	522,250	0	65,755	590,480
Life Insurance	28	9,854	0	1,279	11,161
Dental Insurance	62	19,012	0	2,268	21,342
Local Retirement	0	531,165	0	149,782	680,947
Employer Medicare	145	48,364	0	12,938	61,447
Other Fringe Benefits	0	17,592	0	2,055	19,647
Accounting Services	0	0	0	3,255	3,255
Communication	1,824	64,211	0	113,425	179,460
Data Processing Services	0	97,800	0	15,138	112,938
Informants	0	0	0	2,770	2,770
Drug Buys	0	0	0	21,036	21,036
Dues and Memberships	320	1,519	0	180	2,019
Janitorial Services	0	0	0	11,040	11,040
Legal Services	0	0	0	200	200
Legal Notices, Recordings, and Court Costs	0	29,958	0	267	30,225
Licenses	0	11,200	0	0	11,200
Maintenance and Repair Services - Buildings	0	24,010	0	0	24,010
Maintenance and Repair Services - Office Equipment	5,043	3,667	0	136,041	144,751
Maintenance and Repair Services - Vehicles	0	62,893	0	22,811	85,704
Pest Control	0	0	0	219	219
Postal Charges	33	13,891	0	699	14,623
Printing, Stationery, and Forms	4,296	1,954	0	697	6,947
Rentals	0	671,550	0	392	671,942
Towing Services	0	0	0	938	938
Travel	8,493	38,776	0	17,871	65,140
Other Contracted Services	0	3,163	0	224,946	228,109

(Continued)

District Attorney General  
Twentieth Judicial District  
Summary of Financial Operations (Cont.)

	District Attorney General Fund	Metro Appropriations	Federal Asset Forfeiture Fund	Drug Task Force Fund	Total All Funds
<u>Expenditures (Cont.)</u>					
Electricity	\$ 0	\$ 0	\$ 0	\$ 23,035	\$ 23,035
Gasoline	0	73	593	30,019	30,685
Natural Gas	0	0	0	4,427	4,427
Office Supplies	473	32,692	45	18,330	51,540
Periodicals	5,538	1,905	0	3,170	10,613
Water and Sewer	0	0	0	2,137	2,137
Other Supplies and Materials	0	0	0	11,546	11,546
Liability Insurance	0	0	0	7,947	7,947
In-Service/Staff Development	4,076	187	0	2,400	6,663
Other Charges	0	2,786	0	922	3,708
Data Processing Equipment	15,014	2,226	0	273,200	290,440
Furniture and Fixtures	2,166	0	0	0	2,166
Law Enforcement Equipment	0	0	0	51	51
Motor Vehicles	0	0	0	23,716	23,716
Other Equipment	0	0	0	10,119	10,119
Total Expenditures	\$ 61,513	\$ 5,976,136	\$ 698	\$ 2,199,672	\$ 8,238,019
<u>Other Financing Sources (Uses):</u>					
Funds Provided by Metro Appropriations	\$ 0	\$ 5,475,358	\$ 0	\$ 0	\$ 5,475,358
Transfers to/from Other Funds	0	(36,175)	0	0	(36,175)
Total Other Financing Sources (Uses)	\$ 0	\$ 5,439,183	\$ 0	\$ 0	\$ 5,439,183
Net Change in Fund Balances	\$ (1,146)	\$ 0	\$ 51,262	\$ (38,575)	\$ 11,541
Fund Balances, July 1, 2014	61,714	0	51,770	907,615	1,021,099
Fund Balances, June 30, 2015	\$ 60,568	\$ 0	\$ 103,032	\$ 869,040	\$ 1,032,640

TWENTY-FIRST JUDICIAL DISTRICT

**TWENTY-FIRST JUDICIAL DISTRICT**

Our review disclosed no material findings and recommendations in this district.

District Attorney General  
Twenty-first Judicial District  
Balance Sheet  
June 30, 2015

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 89	\$ 4,029	\$ 4,118
Equity in Pooled Cash and Investments:			
Cash with Trustee	205,820	1,692,164	1,897,984
Total Assets	<u>\$ 205,909</u>	<u>\$ 1,696,193</u>	<u>\$ 1,902,102</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Due to Litigants, Heirs, and Others	\$ 0	\$ 126,336	\$ 126,336
Total Liabilities	<u>\$ 0</u>	<u>\$ 126,336</u>	<u>\$ 126,336</u>
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 205,909	\$ 0	\$ 205,909
Public Safety	0	1,569,857	1,569,857
Total Fund Balances	<u>\$ 205,909</u>	<u>\$ 1,569,857</u>	<u>\$ 1,775,766</u>
Total Liabilities and Fund Balances	<u>\$ 205,909</u>	<u>\$ 1,696,193</u>	<u>\$ 1,902,102</u>



District Attorney General  
Twenty-first Judicial District  
Summary of Financial Operations  
June 30, 2015

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 52,497	\$ 0	\$ 52,497
Drug Control Fines	0	65,625	65,625
Drug Task Force Forfeitures and Seizures	0	513,282	513,282
Proceeds from Confiscated Property	0	78,598	78,598
Employee Benefit Charges/Contributions	0	5,795	5,795
Sale of Materials and Supplies	0	4,874	4,874
Investment Income	0	1,713	1,713
Other Local Revenues	0	1,640	1,640
Other Federal through State	0	24,573	24,573
Other Direct Federal Revenue	0	4,047	4,047
Contributions	0	46,300	46,300
<b>Total Revenues</b>	<b>\$ 52,497</b>	<b>\$ 746,447</b>	<b>\$ 798,944</b>
<u>Expenditures</u>			
Supervisor/Director	\$ 0	\$ 77,186	\$ 77,186
Assistant(s)	0	54,638	54,638
Investigator(s)	0	299,152	299,152
Salary Supplements	0	4,606	4,606
Secretaries	0	54,254	54,254
Longevity Pay	0	8,500	8,500
Overtime Pay	0	10,093	10,093
Other Salaries and Wages	54,314	0	54,314
Jury and Witness Fees	4,598	0	4,598
Social Security	0	27,950	27,950
Life Insurance	0	637	637
Medical Insurance	0	68,139	68,139
Dental Insurance	0	4,609	4,609
Disability Insurance	0	6,136	6,136
Unemployment Compensation	0	859	859
Employer Medicare	0	6,537	6,537
Other Fringe Benefits	3,129	24,361	27,490
Accounting Services	0	600	600
Advertising	0	80	80
Audit Services	0	1,439	1,439
Communication	1,365	11,422	12,787
Contributions	0	68,631	68,631
Confidential Drug Enforcement Payments	0	4,055	4,055
Dues and Memberships	2,330	1,030	3,360
Janitorial Services	0	2,025	2,025
Evaluation and Testing	0	34	34
Operating Lease Payments	0	22,500	22,500

(Continued)

District Attorney General  
Twenty-first Judicial District  
Summary of Financial Operations (Cont.)

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Expenditures (Cont.)</u>			
Legal Notices, Recording and Court Costs	\$ 0	\$ 47	\$ 47
Licenses	0	600	600
Maintenance Agreements	0	3,179	3,179
Maintenance and Repair Services - Building	0	691	691
Maintenance and Repair Services - Equipment	0	2,665	2,665
Maintenance and Repair Services - Office Equipment	0	399	399
Maintenance and Repair Services - Vehicles	0	14,558	14,558
Postal Charges	6	406	412
Printing, Stationery, and Forms	0	65	65
Rentals	2,460	4,484	6,944
Towing Services	0	100	100
Travel	9,937	1,069	11,006
Tuition	0	1,735	1,735
Veterinary Supplies	0	1,771	1,771
Other Contracted Services	972	9,442	10,414
Animal Food and Supplies	0	2,065	2,065
Data Processing Supplies	0	114	114
Gasoline	0	28,016	28,016
Law Enforcement Supplies	0	412	412
Office Supplies	180	1,369	1,549
Periodicals	0	452	452
Utilities	0	1,307	1,307
Water and Sewer	0	655	655
Other Supplies and Materials	391	5,626	6,017
Premiums on Corporate Surety Bonds	0	392	392
Building and Contents Insurance	0	3,664	3,664
Liability Insurance	0	9,674	9,674
Trustee's Commission	525	2,171	2,696
In-Service/Staff Development	3,995	0	3,995
Vehicle and Equipment Insurance	0	7,765	7,765
Workers' Compensation Insurance	0	21,726	21,726
Other Charges	1,187	1,798	2,985
Building Improvements	0	11,405	11,405
Furniture and Fixtures	1,617	0	1,617
Law Enforcement Equipment	0	21,842	21,842
Motor Vehicles	0	29,141	29,141
Office Equipment	100	0	100
Total Expenditures	\$ 87,106	\$ 950,278	\$ 1,037,384
Net Change in Fund Balances	\$ (34,609)	\$ (203,831)	\$ (238,440)
Fund Balances, July 1, 2014	240,518	1,773,688	2,014,206
Fund Balances, June 30, 2015	\$ 205,909	\$ 1,569,857	\$ 1,775,766

TWENTY-SECOND JUDICIAL DISTRICT

**TWENTY-SECOND JUDICIAL DISTRICT**

Our review disclosed no material findings and recommendations in this district.

District Attorney General  
Twenty-Second Judicial District  
Balance Sheet  
June 30, 2015

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 1,194	\$ 1,194
Cash in Bank	0	1,402	1,402
Equity in Pooled Cash and Investments:			
Cash with Trustee	27,468	59,667	87,135
Accounts Receivable	0	2,533	2,533
Due from Other Governments	0	7,498	7,498
<b>Total Assets</b>	<b>\$ 27,468</b>	<b>\$ 72,294</b>	<b>\$ 99,762</b>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 0	\$ 4,015	\$ 4,015
Other Current Liabilities	0	846	846
<b>Total Liabilities</b>	<b>\$ 0</b>	<b>\$ 4,861</b>	<b>\$ 4,861</b>
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 27,468	\$ 0	\$ 27,468
Public Safety	0	67,433	67,433
<b>Total Fund Balances</b>	<b>\$ 27,468</b>	<b>\$ 67,433</b>	<b>\$ 94,901</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 27,468</b>	<b>\$ 72,294</b>	<b>\$ 99,762</b>

District Attorney General  
Twenty-Second Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2015

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 34,071	\$ 0	\$ 34,071
Drug Control Fines	0	1,689	1,689
Fines	0	37,353	37,353
Drug Task Force Forfeitures and Seizures	0	235	235
Miscellaneous Refunds	1,568	0	1,568
Law Enforcement Grants	0	47,083	47,083
Insurance Recovery	0	2,617	2,617
Total Revenues	\$ 35,639	\$ 88,977	\$ 124,616
<u>Expenditures</u>			
Clerical Personnel	\$ 32,875	\$ 0	\$ 32,875
Investigators	0	43,276	43,276
Longevity	0	500	500
Social Security	0	2,646	2,646
State Retirement	0	3,824	3,824
Medical Insurance	0	7,190	7,190
Unemployment Compensation	0	167	167
Employer Medicare	0	619	619
Bank Charges	0	50	50
Communication	0	1,087	1,087
Dues and Memberships	0	370	370
Other Contracted Services	2,450	0	2,450
Evaluation and Testing	0	20	20
Confidential Drug Buys	0	1,031	1,031
Confidential Informant Fees	0	1,380	1,380
Operating Lease Payments	0	8,400	8,400
Legal Notices, Recording, and Court Costs	0	6	6
Maintenance and Repair Services - Vehicles	0	6,111	6,111
Postal Charges	0	114	114
Printing, Stationery, and Forms	0	5	5
Towing Services	0	145	145
Travel	2,633	1,287	3,920
Tuition	0	484	484
Gasoline	0	3,650	3,650

(Continued)

District Attorney General  
Twenty-Second Judicial District  
Summary of Financial Operations (Cont.)

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Expenditures (Cont.)</u>			
Law Enforcement Supplies	\$ 0	\$ 39	\$ 39
Office Supplies	2,587	6,374	8,961
Other Supplies and Materials	1,152	0	1,152
Vehicle Parts	0	679	679
Premiums on Corporate Surety Bonds	0	215	215
Trustee's Commission	341	399	740
Workers' Compensation Insurance	0	4,573	4,573
In-Service/Staff Development	75	0	75
Other Charges	357	22	379
Total Expenditures	<u>\$ 42,470</u>	<u>\$ 94,663</u>	<u>\$ 137,133</u>
Net Change in Fund Balances	\$ (6,831)	\$ (5,686)	\$ (12,517)
Fund Balances, July 1, 2014	<u>34,299</u>	<u>73,119</u>	<u>107,418</u>
Fund Balances, June 30, 2015	<u>\$ 27,468</u>	<u>\$ 67,433</u>	<u>\$ 94,901</u>

TWENTY-THIRD JUDICIAL DISTRICT



**TWENTY-THIRD JUDICIAL DISTRICT**

Our review disclosed no material findings and recommendations in this district.

District Attorney General  
Twenty-third Judicial District  
Balance Sheet  
June 30, 2015

	District Attorney General Fund	City/ County Appropriations	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>				
Cash:				
Cash on Hand	\$ 0	\$ 0	\$ 41,829	\$ 41,829
Equity in Pooled Cash and Investments:				
Cash with Trustee	15,061	92,691	2,925,014	3,032,766
Accounts Receivable	462	0	6,669	7,131
Due from Other Governments	3,665	0	970	4,635
<b>Total Assets</b>	<b>\$ 19,188</b>	<b>\$ 92,691</b>	<b>\$ 2,974,482</b>	<b>\$ 3,086,361</b>
<u>LIABILITIES AND FUND BALANCES</u>				
<u>Liabilities</u>				
Accounts Payable	\$ 0	\$ 0	\$ 16,656	\$ 16,656
Other Current Liabilities	0	0	384,351	384,351
<b>Total Liabilities</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 401,007</b>	<b>\$ 401,007</b>
<u>Fund Balances</u>				
Restricted for:				
Administration of Justice	\$ 19,188	\$ 92,691	\$ 0	\$ 111,879
Public Safety	0	0	2,573,475	2,573,475
<b>Total Fund Balances</b>	<b>\$ 19,188</b>	<b>\$ 92,691</b>	<b>\$ 2,573,475</b>	<b>\$ 2,685,354</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 19,188</b>	<b>\$ 92,691</b>	<b>\$ 2,974,482</b>	<b>\$ 3,086,361</b>

District Attorney General  
Twenty-third Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2015

	District Attorney General Fund	City/ County Appropriations	Drug Task Force Fund	Total All Funds
<u>Revenues</u>				
District Attorney General	\$ 29,099	\$ 0	\$ 0	\$ 29,099
Drug Control Fines	0	0	82,086	82,086
Drug Task Force Forfeitures and Seizures	0	0	625,036	625,036
Proceeds from Confiscated Property	0	0	144,185	144,185
Investment Income	0	0	2,651	2,651
Miscellaneous Refunds	0	0	4,319	4,319
<b>Total Revenues</b>	<b>\$ 29,099</b>	<b>\$ 0</b>	<b>\$ 858,277</b>	<b>\$ 887,376</b>
<u>Expenditures</u>				
Assistants	\$ 0	\$ 92,518	\$ 0	\$ 92,518
Accountants/Bookkeepers	0	0	2,400	2,400
Salary Supplements	0	0	532,120	532,120
In-Service Training	0	0	4,319	4,319
Social Security	0	7,039	168	7,207
Dental Insurance	0	0	427	427
Unemployment Compensation	0	414	160	574
Local Retirement	0	0	4	4
Communication	1,087	1,057	8,319	10,463
Drug Buys	0	0	36,999	36,999
Confidential Drug Enforcement Payments	0	0	19,998	19,998
Undercover Operating Expenses	0	0	1,760	1,760
Operating Lease Payments	0	0	9,924	9,924
Maintenance and Repair Services - Buildings	2,539	0	12,364	14,903
Maintenance and Repair Services - Vehicles	0	0	22,635	22,635
Printing, Stationery, and Forms	0	0	157	157
Towing Services	0	0	2,765	2,765
Rentals	500	0	0	500
Travel	4,155	1,402	8,701	14,258
Animal Food and Supplies	0	0	5,199	5,199
Gasoline	0	0	41,863	41,863
Instructional Supplies and Materials	0	0	16,800	16,800
Office Supplies	3,181	0	7,516	10,697
Uniforms	0	0	1,625	1,625
Utilities	0	0	9,603	9,603
Building and Contents Insurance	0	0	26,618	26,618
Trustee's Commission	248	0	3,464	3,712
Workers' Compensation Insurance	0	750	0	750
Other Charges	14,536	4,035	2,603	21,174
Law Enforcement Equipment	0	0	706	706
Motor Vehicles	0	0	55,461	55,461
Office Equipment	0	0	202	202
<b>Total Expenditures</b>	<b>\$ 26,246</b>	<b>\$ 107,215</b>	<b>\$ 834,880</b>	<b>\$ 968,341</b>

(Continued)

District Attorney General  
Twenty-third Judicial District  
Summary of Financial Operations (Cont.)

	District Attorney General Fund	City/ County Appropriations	Drug Task Force Fund	Total All Funds
Other Financing Sources (Uses):				
City/County Appropriations (1)	\$ 0	\$ 71,295	\$ 0	\$ 71,295
Total Other Financing Sources (Uses)	\$ 0	\$ 71,295	\$ 0	\$ 71,295
Net Change in Fund Balances	\$ 2,853	\$ (35,920)	\$ 23,397	\$ (9,670)
Fund Balances, July 1, 2014	16,335	128,611	2,550,078	2,695,024
Fund Balances, June 30, 2015	\$ 19,188	\$ 92,691	\$ 2,573,475	\$ 2,685,354

(1) Counties of Dickson (\$18,000), Cheatham (\$18,000), Humphreys (\$6,000), Houston (\$2,585), Stewart (\$2,585), and cities of White Bluff (\$1,125), Dickson (\$17,000), McEwen (\$1,500), New Johnsonville (\$1,500), and Ashland City (\$3,000).

TWENTY-FOURTH JUDICIAL DISTRICT

**TWENTY-FOURTH JUDICIAL DISTRICT**

Our review disclosed no material findings and recommendations in this district.

District Attorney General  
Twenty-fourth Judicial District  
Balance Sheet  
June 30, 2015

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 3,019	\$ 3,019
Cash in Bank	0	101,329	101,329
Equity in Pooled Cash and Investments:			
Cash with Trustee	16,994	98,870	115,864
Cash with Clerks, Register, and Sheriff	197	0	197
Due from Other Governments	1,836	12,757	14,593
Total Assets	<u>\$ 19,027</u>	<u>\$ 215,975</u>	<u>\$ 235,002</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Payroll Deductions Payable	\$ 223	\$ 0	\$ 223
Due to Litigants, Heirs, and Others	0	101,522	101,522
Total Liabilities	<u>\$ 223</u>	<u>\$ 101,522</u>	<u>\$ 101,745</u>
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 18,804	\$ 0	\$ 18,804
Public Safety	0	114,453	114,453
Total Fund Balances	<u>\$ 18,804</u>	<u>\$ 114,453</u>	<u>\$ 133,257</u>
Total Liabilities and Fund Balances	<u>\$ 19,027</u>	<u>\$ 215,975</u>	<u>\$ 235,002</u>

District Attorney General  
Twenty-fourth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2015

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 29,724	\$ 0	\$ 29,724
Fines	0	82,305	82,305
Proceeds from Confiscated Property	0	86,937	86,937
Other General Service Charges	0	1,223	1,223
Investment Income	0	124	124
Miscellaneous Refunds	0	1,117	1,117
Law Enforcement Grants	0	34,749	34,749
Asset Forfeiture Funds	0	48,169	48,169
<b>Total Revenues</b>	<b>\$ 29,724</b>	<b>\$ 254,624</b>	<b>\$ 284,348</b>
<u>Expenditures</u>			
Clerical Personnel	\$ 0	\$ 30,651	\$ 30,651
Other Salaries and Wages	35,098	53,933	89,031
Other Per Diem and Fees	0	3,938	3,938
Social Security	2,176	5,188	7,364
Pensions	2,318	2,598	4,916
Medical Insurance	0	557	557
Unemployment Compensation	123	876	999
Employer Medicare	509	1,213	1,722
Communication	178	15,164	15,342
Confidential Drug Enforcement Payments	0	14,253	14,253
Freight Expenses	0	4,425	4,425
Licenses	0	611	611
Maintenance and Repair Services - Buildings	0	1,394	1,394
Maintenance and Repair Services - Equipment	0	2,209	2,209
Maintenance and Repair Services - Office Equipment	0	388	388
Maintenance and Repair Services - Vehicles	0	13,122	13,122
Matching Share of Confiscated Property	0	17,122	17,122
Postal Charges	0	280	280
Printing, Stationery, and Forms	0	629	629
Rentals	0	21,750	21,750
Towing Services	0	3,716	3,716
Travel	5,125	2,535	7,660
Tuition	1,720	225	1,945
Veterinary Services	0	799	799
Remittance of Revenue Collected	0	500	500

(Continued)



District Attorney General  
Twenty-fourth Judicial District  
Summary of Financial Operations (Cont.)

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Expenditures (Cont.)</u>			
Other Contracted Services	\$ 0	\$ 11,591	\$ 11,591
Animal Food and Supplies	0	256	256
Electricity	0	5,740	5,740
Food Supplies	0	138	138
Gasoline	0	29,826	29,826
Law Enforcement Supplies	0	1,052	1,052
Natural Gas	0	942	942
Office Supplies	45	4,894	4,939
Uniforms	0	274	274
Vehicle Parts	0	130	130
Water and Sewer	0	1,202	1,202
Other Supplies and Materials	0	1,022	1,022
Building and Contents Insurance	0	12,479	12,479
Premiums on Corporate Surety Bonds	0	1,400	1,400
Trustee's Commission	295	2,186	2,481
Workers' Compensation Insurance	0	2,060	2,060
Other Charges	3,517	4,423	7,940
Communication Equipment	0	70	70
Data Processing Equipment	0	598	598
Law Enforcement Equipment	0	23,870	23,870
Other Construction	0	3,394	3,394
Total Expenditures	<u>\$ 51,104</u>	<u>\$ 305,623</u>	<u>\$ 356,727</u>
<u>Other Financing Sources (Uses):</u>			
Transfers to District Attorneys' General Conference - Salary and Benefits	\$ 0	\$ (11,746)	\$ (11,746)
Transfers to Other Governmental Units in District - Salary and Benefits	0	(11,667)	(11,667)
Total Other Financing Sources (Uses)	<u>\$ 0</u>	<u>\$ (23,413)</u>	<u>\$ (23,413)</u>
Net Change in Fund Balances	\$ (21,380)	\$ (74,412)	\$ (95,792)
Fund Balances, July 1, 2014	<u>40,184</u>	<u>188,865</u>	<u>229,049</u>
Fund Balances, June 30, 2015	<u>\$ 18,804</u>	<u>\$ 114,453</u>	<u>\$ 133,257</u>

TWENTY-FIFTH JUDICIAL DISTRICT

**TWENTY-FIFTH JUDICIAL DISTRICT**

Our review disclosed no material findings and recommendations in this district.

District Attorney General  
Twenty-fifth Judicial District  
Balance Sheet  
June 30, 2015

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Equity in Pooled Cash and Investments:			
Cash with Trustee	\$ 150,002	\$ 215,286	\$ 365,288
Cash with Clerks, Register, and Sheriff	350	38	388
Due from Other Governments	2,164	13,992	16,156
Total Assets	\$ 152,516	\$ 229,316	\$ 381,832
<u>FUND BALANCES</u>			
Restricted for:			
Administration of Justice	\$ 152,516	\$ 0	\$ 152,516
Public Safety	0	229,316	229,316
Total Fund Balances	\$ 152,516	\$ 229,316	\$ 381,832

District Attorney General  
Twenty-fifth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2015

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 31,296	\$ 0	\$ 31,296
Fines	0	24,624	24,624
Drug Task Force Forfeitures and Seizures	0	29,266	29,266
Miscellaneous Refunds	0	4,121	4,121
Other Federal through State	0	49,500	49,500
Asset Forfeiture Funds	0	119,933	119,933
Contracted Services	0	12,079	12,079
Total Revenues	<u>\$ 31,296</u>	<u>\$ 239,523</u>	<u>\$ 270,819</u>
<u>Expenditures</u>			
Supervisor/Director	\$ 0	\$ 91,307	\$ 91,307
Overtime Pay	0	14,882	14,882
Bonus Payments	0	892	892
Social Security	0	7,843	7,843
Pensions	0	8,906	8,906
Employee and Dependent Insurance	0	8,469	8,469
Audit Services	0	1,116	1,116
Communication	0	4,885	4,885
Confidential Drug Enforcement Payments	0	8,000	8,000
Dues and Memberships	673	0	673
Maintenance and Repair Services - Equipment	0	126	126
Maintenance and Repair Services - Vehicles	0	5,391	5,391
Travel	12,321	17,431	29,752
Remittance of Revenue Collected	0	45,728	45,728
Other Contracted Services	0	7,370	7,370
Gasoline	0	7,956	7,956
Law Enforcement Supplies	302	0	302
Office Supplies	246	497	743
Other Supplies and Materials	8,893	7,655	16,548
Medical Claims	0	984	984
Vehicle and Equipment Insurance	0	1,086	1,086
Workers' Compensation Insurance	0	157	157
In-Service/Staff Development	0	75	75
Other Charges	6,963	0	6,963
Law Enforcement Equipment	0	330	330
Motor Vehicles	0	14,432	14,432
Total Expenditures	<u>\$ 29,398</u>	<u>\$ 255,518</u>	<u>\$ 284,916</u>
Net Change in Fund Balances	\$ 1,898	\$ (15,995)	\$ (14,097)
Fund Balances, July 1, 2014	<u>150,618</u>	<u>245,311</u>	<u>395,929</u>
Fund Balances, June 30, 2015	<u>\$ 152,516</u>	<u>\$ 229,316</u>	<u>\$ 381,832</u>

TWENTY-SIXTH JUDICIAL DISTRICT

**TWENTY-SIXTH JUDICIAL DISTRICT**

Our review disclosed no material findings and recommendations in this district.

District Attorney General  
Twenty-sixth Judicial District  
Balance Sheet  
June 30, 2015

District  
Attorney  
General  
Fund

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ASSETS

Equity in Pooled Cash and Investments:

Cash with Trustee

\$ 25,266

Cash with Clerks, Register, and Sheriff

749

Due from Other Governments

59

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Total Assets

\$ 26,074

FUND BALANCE

Restricted for:

Administration of Justice

\$ 26,074

Total Fund Balance

\$ 26,074



District Attorney General  
Twenty-sixth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2015

	District Attorney General Fund
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<u>Revenues</u>	
District Attorney General Fees	\$ 15,730
Total Revenues	<u>\$ 15,730</u>
<u>Expenditures</u>	
Communication	\$ 1,580
Travel	7,134
Office Supplies	10,240
Trustee's Commission	163
Other Charges	400
Total Expenditures	<u>\$ 19,517</u>
Net Change in Fund Balance	\$ (3,787)
Fund Balance, July 1, 2014	<u>29,861</u>
Fund Balance, June 30, 2015	<u><u>\$ 26,074</u></u>

TWENTY-SEVENTH JUDICIAL DISTRICT

**TWENTY-SEVENTH JUDICIAL DISTRICT**

Our review disclosed no material findings and recommendations in this district.

District Attorney General  
Twenty-seventh Judicial District  
Balance Sheet  
June 30, 2015

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 4,352	\$ 4,352
Cash in Bank	0	84,570	84,570
Equity in Pooled Cash and Investments:			
Cash with Trustee	124,337	115,519	239,856
Cash with Clerks, Register, and Sheriff	334	0	334
Due from Other Governments	211	0	211
Total Assets	<u>\$ 124,882</u>	<u>\$ 204,441</u>	<u>\$ 329,323</u>

<u>FUND BALANCES</u>			
Restricted for:			
Administration of Justice	\$ 124,882	\$ 0	\$ 124,882
Public Safety	0	204,441	204,441
Total Fund Balances	<u>\$ 124,882</u>	<u>\$ 204,441</u>	<u>\$ 329,323</u>

District Attorney General  
Twenty-seventh Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2015

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 16,767	\$ 0	\$ 16,767
Drug Control Fines	0	14,789	14,789
Officers Costs	0	716	716
Drug Task Force Forfeitures and Seizures	0	87,199	87,199
Proceeds from Confiscated Property	0	842	842
Miscellaneous Refunds	0	30,352	30,352
Sale of Equipment	0	9,162	9,162
Total Revenues	\$ 16,767	\$ 143,060	\$ 159,827
<u>Expenditures</u>			
Other Salaries and Wages	\$ 0	\$ 20,452	\$ 20,452
Social Security	0	1,651	1,651
Pensions	0	1,039	1,039
Employee and Dependent Insurance	0	3,048	3,048
Life Insurance	0	12	12
Audit Services	0	1,293	1,293
Communication	3,256	4,856	8,112
Data Processing Services	0	1,559	1,559
Confidential Drug Enforcement Payments	0	15,054	15,054
Dues and Memberships	850	300	1,150
Freight Expenses	0	442	442
Maintenance and Repair Services - Vehicles	0	14,298	14,298
Rentals	0	302	302
Travel	1,867	912	2,779
Tuition	1,600	150	1,750
Law Enforcement Supplies	0	2,033	2,033
Office Supplies	0	337	337
Tires and Tubes	0	478	478
Uniforms	0	800	800
Other Supplies and Materials	0	2,093	2,093
Premiums on Corporate Surety Bonds	0	157	157
Trustee's Commission	171	453	624
Other Charges	2,201	32,142	34,343

(Continued)

District Attorney General  
Twenty-seventh Judicial District  
Summary of Financial Operations (Cont.)

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Expenditures (Cont.)</u>			
Furniture and Fixtures	\$ 4,472	\$ 0	\$ 4,472
Law Enforcement Equipment	0	7,105	7,105
Motor Vehicles	0	46,246	46,246
Office Equipment	132	674	806
Total Expenditures	<u>\$ 14,549</u>	<u>\$ 157,886</u>	<u>\$ 172,435</u>
Other Financing Sources (Uses):			
Insurance Recovery	\$ 0	\$ 593	\$ 593
Transfers to District Attorneys General			
Conference – Salaries and Benefits	0	(7,831)	(7,831)
Total Other Financing Sources (Uses)	<u>\$ 0</u>	<u>\$ (7,238)</u>	<u>\$ (7,238)</u>
Net Change in Fund Balances	\$ 2,218	\$ (22,064)	\$ (19,846)
Fund Balances, July 1, 2014	<u>122,664</u>	<u>226,505</u>	<u>349,169</u>
Fund Balances, June 30, 2015	<u>\$ 124,882</u>	<u>\$ 204,441</u>	<u>\$ 329,323</u>

TWENTY-EIGHTH JUDICIAL DISTRICT

**TWENTY-EIGHTH JUDICIAL DISTRICT**

Our review disclosed no material findings and recommendations in this district.



District Attorney General  
Twenty-eighth Judicial District  
Balance Sheet  
June 30, 2015

District  
Attorney  
General  
Fund

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ASSETS

Equity in Pooled Cash and Investments:

Cash with Trustee

\$ 90,632

Cash with Clerks, Register, and Sheriff

773

Due from Other Governments

725

Total Assets

\$ 92,130

FUND BALANCE

Restricted for:

Administration of Justice

\$ 92,130

Total Fund Balance

\$ 92,130

District Attorney General  
Twenty-eighth Judicial District  
Summary of Financial Operations  
June 30, 2015

	District Attorney General Fund
<hr/>	
<u>Revenues</u>	
District Attorney General Fees	\$ 15,937
Total Revenues	<u>\$ 15,937</u>
 <u>Expenditures</u>	
In-Service Training	\$ 3,205
Communication	768
Contracts with Private Agencies	11,828
Dues and Memberships	240
Rentals	2,520
Travel	2,049
Library Books/Media	1,264
Office Supplies	409
Trustee's Commission	157
Other Charges	973
Data Processing Equipment	1,338
Furniture and Fixtures	70
Total Expenditures	<u>\$ 24,821</u>
 Net Change in Fund Balance	 \$ (8,884)
Fund Balance, July 1, 2014	<u>101,014</u>
 Fund Balance, June 30, 2015	 <u><u>\$ 92,130</u></u>

TWENTY-NINTH JUDICIAL DISTRICT

**TWENTY-NINTH JUDICIAL DISTRICT**

Our review disclosed no material findings and recommendations in this district.

District Attorney General  
Twenty-ninth Judicial District  
Balance Sheet  
June 30, 2015

District  
Attorney  
General  
Fund

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ASSETS

Equity in Pooled Cash and Investments:

Cash with Trustee

\$ 2,725

Cash with Clerks, Register, and Sheriff

536

Total Assets

\$ 3,261

FUND BALANCE

Restricted for:

Administration of Justice

\$ 3,261

Total Fund Balance

\$ 3,261

District Attorney General  
Twenty-ninth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2015

	District Attorney General Fund
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<u>Revenues</u>	
District Attorney General Fees	\$ 4,148
Total Revenues	<u>\$ 4,148</u>
 <u>Expenditures</u>	
In-Service Training	\$ 170
Communication	2,447
Dues and Memberships	2,625
Office Supplies	72
Trustee's Commission	38
Other Charges	175
Total Expenditures	<u>\$ 5,527</u>
 Net Change in Fund Balance	 \$ (1,379)
Fund Balance, July 1, 2014	<u>4,640</u>
 Fund Balance, June 30, 2015	 <u><u>\$ 3,261</u></u>

THIRTIETH JUDICIAL DISTRICT

**THIRTIETH JUDICIAL DISTRICT**

Our review disclosed no material findings and recommendations in this district.



District Attorney General  
Thirtieth Judicial District  
Balance Sheet  
June 30, 2015

	District Attorney General Fund	Federal Asset Forfeiture Fund	Drug Task Force Fund	Other Funds	Total All Funds
Cash:					
Cash on Hand	\$ 0	\$ 0	\$ 5,101	\$ 0	\$ 5,101
Cash in Bank	0	0	50	0	50
Equity in Pooled Cash and Investments:					
Cash with Trustee	83,212	37,408	2,582,722	156,299	2,859,641
Total Assets	<u>\$ 83,212</u>	<u>\$ 37,408</u>	<u>\$ 2,587,873</u>	<u>\$ 156,299</u>	<u>\$ 2,864,792</u>

ASSETS

LIABILITIES AND FUND BALANCES

Liabilities

Due to Litigants, Heirs, and Others	\$ 0	\$ 0	\$ 1,097,127	\$ 0	\$ 1,097,127
Total Liabilities	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,097,127</u>	<u>\$ 0</u>	<u>\$ 1,097,127</u>

Fund Balances

Restricted for:					
Administration of Justice	\$ 83,212	\$ 0	\$ 0	\$ 0	\$ 83,212
Public Safety	0	37,408	1,490,746	156,299	1,684,453
Total Fund Balances	<u>\$ 83,212</u>	<u>\$ 37,408</u>	<u>\$ 1,490,746</u>	<u>\$ 156,299</u>	<u>\$ 1,767,665</u>
Total Liabilities and Fund Balances	<u>\$ 83,212</u>	<u>\$ 37,408</u>	<u>\$ 2,587,873</u>	<u>\$ 156,299</u>	<u>\$ 2,864,792</u>

District Attorney General  
Thirtieth Judicial District  
Summary of Financial Operations  
June 30, 2015

	District Attorney General Fund	Federal Asset Forfeiture Fund	Drug Task Force Fund	Other Funds	Total All Funds
<u>Revenues</u>					
District Attorney General Fees	\$ 92,123	\$ 0	\$ 0	\$ 0	\$ 92,123
Data Processing Fees	0	0	0	26,131	26,131
Forfeitures and Seizures	0	0	270,284	0	270,284
Proceeds from Confiscated Property	0	0	1,760,673	80,541	1,841,214
Investment Income	116	135	1,768	260	2,279
Miscellaneous Refunds	2,086	5,180	4,262	9,655	21,183
Drug Control Grants	0	0	148,861	0	148,861
Asset Forfeiture Funds	0	123,037	0	0	123,037
Contributions	0	0	248,499	0	248,499
<b>Total Revenues</b>	<b>\$ 94,325</b>	<b>\$ 128,352</b>	<b>\$ 2,434,347</b>	<b>\$ 116,587</b>	<b>\$ 2,773,611</b>
<u>Expenditures</u>					
Overtime Pay	\$ 0	\$ 0	\$ 802	\$ 0	\$ 802
Other Salaries and Wages	0	0	326,720	7,977	334,697
Jury and Witness Expense	0	0	0	9,053	9,053
Pensions	0	0	43,323	0	43,323
Life Insurance	0	0	2,084	0	2,084
Medical Insurance	0	0	1,552	0	1,552
OJI Expense	0	0	1,960	0	1,960
Disability Insurance	0	0	32,627	0	32,627
Unemployment Compensation	0	0	561	0	561
Employer Medicare	0	0	4,718	0	4,718
Other Postemployment Benefits	0	0	38,324	0	38,324
Auction Fees	0	0	8,612	0	8,612
Communication	550	20,857	40,699	0	62,106
Contracted Services	0	0	2,539	0	2,539
Confidential Drug Enforcement Payments	0	0	10,108	0	10,108
Dues and Memberships	702	0	55	0	757
Maintenance and Repair Services - Vehicles	0	12,866	38,188	3,094	54,148
Postal Charges	0	0	501	0	501
Printing, Stationery, and Forms	711	99	1,039	0	1,849
Towing Services	0	280	3,438	125	3,843
Travel	11,148	27,535	8,346	2,288	49,317
Veterinary Services	0	0	6,567	0	6,567
Remittance of Revenue Collected	0	0	847,793	35,552	883,345
Data Processing Supplies	0	0	1,319	0	1,319
Gasoline	15	11,958	32,989	0	44,962
Law Enforcement Supplies	0	1,340	3,641	0	4,981
Office Supplies	3,226	5,597	14,283	1,750	24,856
Uniforms	283	0	8,182	2,416	10,881
Utilities	0	0	10,354	0	10,354

(Continued)

District Attorney General  
Thirtieth Judicial District  
Summary of Financial Operations (Cont.)

	District Attorney General Fund	Federal Asset Forfeiture Fund	Drug Task Force Fund	Other Funds	Total All Funds
<u>Expenditures (Cont.)</u>					
Liability Insurance	\$ 0	\$ 7,743	\$ 0	\$ 0	\$ 7,743
Trustee's Commission	789	0	0	0	789
Other Charges	1,053	1,070	804	2,554	5,481
Office Furniture	0	0	0	282	282
Data Processing Equipment	0	0	0	230	230
Motor Vehicles	0	28,894	61,818	0	90,712
Total Expenditures	<u>\$ 18,477</u>	<u>\$ 118,239</u>	<u>\$ 1,553,946</u>	<u>\$ 65,321</u>	<u>\$ 1,755,983</u>
<u>Other Financing Sources (Uses)</u>					
Transfers to District Attorneys' General Conference - Salary and Benefits	\$ 0	\$ 0	\$ (37,237)	\$ 0	\$ (37,237)
Transfers to District Attorneys' General Conference - Matching Share	(13,903)	0	0	0	(13,903)
Total Other Financing Sources (Uses)	<u>\$ (13,903)</u>	<u>\$ 0</u>	<u>\$ (37,237)</u>	<u>\$ 0</u>	<u>\$ (51,140)</u>
Net Change in Fund Balances	\$ 61,945	\$ 10,113	\$ 843,164	\$ 51,266	\$ 966,488
Fund Balances, July 1, 2014	<u>21,267</u>	<u>27,295</u>	<u>647,582</u>	<u>105,033</u>	<u>801,177</u>
Fund Balances, June 30, 2015	<u>\$ 83,212</u>	<u>\$ 37,408</u>	<u>\$ 1,490,746</u>	<u>\$ 156,299</u>	<u>\$ 1,767,665</u>

THIRTY-FIRST JUDICIAL DISTRICT

**THIRTY-FIRST JUDICIAL DISTRICT**

Our review disclosed no material findings and recommendations in this district.

District Attorney General  
Thirty-first Judicial District  
Balance Sheet  
June 30, 2015

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$           0	\$           500	\$           500
Equity in Pooled Cash and Investments:			
Cash with Trustee	39,596	32,737	72,333
Total Assets	<u>\$   39,596</u>	<u>\$   33,237</u>	<u>\$   72,833</u>

<u>FUND BALANCES</u>			
Restricted for:			
Administration of Justice	\$   39,596	\$           0	\$   39,596
Public Safety	0	33,237	33,237
Total Fund Balances	<u>\$   39,596</u>	<u>\$   33,237</u>	<u>\$   72,833</u>

District Attorney General  
Thirty-first Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2015

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
Drug Control Fines	\$ 0	\$ 6,703	\$ 6,703
District Attorney General Fees	11,703	0	11,703
Sale of Equipment	0	12,619	12,619
Contributions and Gifts	0	500	500
<b>Total Revenues</b>	<b>\$ 11,703</b>	<b>\$ 19,822</b>	<b>\$ 31,525</b>
<u>Expenditures</u>			
Advertising	\$ 0	\$ 1,795	\$ 1,795
Audit Services	0	776	776
Confidential Drug Enforcement Payments	0	500	500
Dues and Memberships	0	800	800
Travel	0	1,284	1,284
Law Enforcement Supplies	0	2,317	2,317
Other Supplies and Materials	0	169	169
Trustee's Commission	117	193	310
Premiums on Corporate Surety Bonds	0	750	750
Other Charges	226	1,396	1,622
Furniture and Fixtures	343	3,827	4,170
Office Equipment	65	900	965
<b>Total Expenditures</b>	<b>\$ 751</b>	<b>\$ 14,707</b>	<b>\$ 15,458</b>
Other Financing Sources (Uses):			
Transfers to District Attorneys'			
General Conference:			
Registration Fees	\$ (1,900)	\$ 0	\$ (1,900)
<b>Total Other Financing Sources (Uses)</b>	<b>\$ (1,900)</b>	<b>\$ 0</b>	<b>\$ (1,900)</b>
Net Change in Fund Balances	\$ 9,052	\$ 5,115	\$ 14,167
Fund Balances, July 1, 2014	30,544	28,122	58,666
<b>Fund Balances, June 30, 2015</b>	<b>\$ 39,596</b>	<b>\$ 33,237</b>	<b>\$ 72,833</b>