

**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, 2016



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, 2016**

**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

TABLE OF CONTENTS

	Page(s)
Summary of Findings	7
<u>INTRODUCTORY SECTION</u>	8
Transmittal Letter	9
Roster of District Attorneys General	10-13
Introduction	14-18
<u>FINDINGS, RECOMMENDATIONS, AND FINANCIAL SECTION</u>	19
First Judicial District	20
Findings and Recommendations	21
Balance Sheet	22
Summary of Financial Operations	23-24
Second Judicial District	25
Findings and Recommendations	26
Balance Sheet	27
Summary of Financial Operations	28-29
Third Judicial District	30
Findings and Recommendations	31
Balance Sheet	32
Summary of Financial Operations	33-34
Fourth Judicial District	35
Findings and Recommendations	36
Balance Sheet	37
Summary of Financial Operations	38-39
Fifth Judicial District	40
Findings and Recommendations	41
Balance Sheet	42
Summary of Financial Operations	43-44
Sixth Judicial District	45
Findings and Recommendations	46
Balance Sheet	47
Summary of Financial Operations	48

	Page(s)
Seventh Judicial District	49
Findings and Recommendations	50
Balance Sheet	51
Summary of Financial Operations	52-53
Eighth Judicial District	54
Findings and Recommendations	55
Balance Sheet	56
Summary of Financial Operations	57-58
Ninth Judicial District	59
Findings and Recommendations	60
Balance Sheet	61
Summary of Financial Operations	62-63
Tenth Judicial District	64
Findings and Recommendations	65
Balance Sheet	66
Summary of Financial Operations	67-68
Eleventh Judicial District	69
Findings and Recommendations	70
Balance Sheet	71
Summary of Financial Operations	72
Twelfth Judicial District	73
Findings and Recommendations	74
Balance Sheet	75
Summary of Financial Operations	76-77
Thirteenth Judicial District	78
Findings and Recommendations	79
Balance Sheet	80
Summary of Financial Operations	81
Fourteenth Judicial District	82
Findings and Recommendations	83
Balance Sheet	84
Summary of Financial Operations	85-86
Fifteenth Judicial District	87
Findings and Recommendations	88-91
Balance Sheet	92
Summary of Financial Operations	93-94

	Page(s)
Sixteenth Judicial District	95
Findings and Recommendations	96
Balance Sheet	97
Summary of Financial Operations	98
Seventeenth Judicial District	99
Findings and Recommendations	100
Balance Sheet	101
Summary of Financial Operations	102-103
Eighteenth Judicial District	104
Findings and Recommendations	105
Balance Sheet	106
Summary of Financial Operations	107-108
Nineteenth Judicial District	109
Findings and Recommendations	110
Balance Sheet	111
Summary of Financial Operations	112-113
Twentieth Judicial District	114
Findings and Recommendations	115
Balance Sheet	116
Summary of Financial Operations	117-118
Twenty-first Judicial District	119
Findings and Recommendations	120
Balance Sheet	121
Summary of Financial Operations	122-123
Twenty-second Judicial District	124
Findings and Recommendations	125
Balance Sheet	126
Summary of Financial Operations	127-128
Twenty-third Judicial District	129
Findings and Recommendations	130
Balance Sheet	131
Summary of Financial Operations	132-133
Twenty-fourth Judicial District	134
Findings and Recommendations	135
Balance Sheet	136
Summary of Financial Operations	137-138

	Page(s)
Twenty-fifth Judicial District	139
Findings and Recommendations	140
Balance Sheet	141
Summary of Financial Operations	142
Twenty-sixth Judicial District	143
Findings and Recommendations	144
Balance Sheet	145
Summary of Financial Operations	146
Twenty-seventh Judicial District	147
Findings and Recommendations	148
Balance Sheet	149
Summary of Financial Operations	150-151
Twenty-eighth Judicial District	152
Findings and Recommendations	153
Balance Sheet	154
Summary of Financial Operations	155
Twenty-ninth Judicial District	156
Findings and Recommendations	157
Balance Sheet	158
Summary of Financial Operations	159
Thirtieth Judicial District	160
Findings and Recommendations	161
Balance Sheet	162
Summary of Financial Operations	163-164
Thirty-first Judicial District	165
Findings and Recommendations	166
Balance Sheet	167
Summary of Financial Operations	168

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, 2016

Scope

Our review included an examination of funds administered by the district attorneys general for the year ended June 30, 2016. 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, 2016.

Results

Two 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 Fifteenth and Nineteenth Judicial Districts provided written responses to certain findings, which are paraphrased in this report. Details of these findings, recommendations, and management's responses are presented in the Findings, Recommendations, and Financial Section of this report.

The following are summaries of the findings from our review:

FIFTEENTH JUDICIAL DISTRICT

- ◆ Control deficiencies over credit card transactions resulted in an overpayment of travel expenses at June 30, 2016.
- ◆ Drug Task Force funds were used for questionable expenditures.
- ◆ Deficiencies were noted in the administration of Drug Task Force funds.

NINETEENTH JUDICIAL DISTRICT

- ◆ The District Attorney General's Victim Assessment Program had a deficit in cash and restricted fund balance.

INTRODUCTORY SECTION



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 29, 2017

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, 2016, 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, 2016

<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, 2016, 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 Fifteenth Judicial District consist of funds contributed to the District Attorney General's Office from Wilson County and the City of Lebanon from a drug case. 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 7-1-15	Revenues	Expenditures	Other Financing Sources (Uses)	Balance 6-30-16
District Attorney General	\$ 2,991,990	\$ 1,091,030	\$ (770,260)	\$ (43,112)	\$ 3,269,648
Drug Task Force	12,424,541	11,860,820	(10,441,752)	(136,873)	13,706,736
Federal Asset Forfeiture	140,440	118,880	(132,815)	0	126,505
Metro/County Appropriations	92,691	557,022	(6,408,184)	5,853,855	95,384
Other	156,299	280,756	(197,067)	0	239,988
Total	<u>\$ 15,805,961</u>	<u>\$ 13,908,508</u>	<u>\$ (17,950,078)</u>	<u>\$ 5,673,870</u>	<u>\$ 17,438,261</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	\$ 87,000
Second	Sullivan	298,720
Third	Greene	4,496
Fourth	Sevier	66,391
Sixth	Knox	2,807,924
Seventh	Anderson	39,499
Eighth	Campbell	29,960
"	Scott	41,476
"	Claiborne	37,265
Ninth	Roane	15,000
Eleventh	Hamilton	1,260,112
Thirteenth	Overton	26,275
"	Putnam	121,266
Fifteenth	Town of Carthage	7,000
Sixteenth	Rutherford	95,419
Eighteenth	Sumner	3,600
Nineteenth	Montgomery	37,022
"	Robertson	4,800
Twentieth	Davidson	5,821,256 *
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	1,125 *
"	City of White Bluff	1,125 *
Twenty-sixth	Madison	93,291
"	City of Jackson	117,695
Twenty-seventh	Weakley	36,124
Thirtieth	Shelby	9,678,018
Total		<u>\$ 20,800,529</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, 2016. 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, 2016. 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. Two 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 Fifteenth 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.

**FINDINGS, RECOMMENDATIONS
AND FINANCIAL SECTION**

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, 2016

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
	<hr/>		
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 2,383	\$ 2,383
Cash in Bank	0	3,000	3,000
Equity in Pooled Cash and Investments:			
Cash with Trustee	164,485	163,009	327,494
Accounts Receivable	0	9,166	9,166
Due from Other Governments	2,934	0	2,934
	<hr/>		
Total Assets	<u>\$ 167,419</u>	<u>\$ 177,558</u>	<u>\$ 344,977</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Due to Litigants, Heirs, and Others	\$ 0	\$ 3,782	\$ 3,782
Total Liabilities	<u>\$ 0</u>	<u>\$ 3,782</u>	<u>\$ 3,782</u>
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 167,419	\$ 0	\$ 167,419
Public Safety	0	173,776	173,776
Total Fund Balances	<u>\$ 167,419</u>	<u>\$ 173,776</u>	<u>\$ 341,195</u>
Total Liabilities and Fund Balances	<u>\$ 167,419</u>	<u>\$ 177,558</u>	<u>\$ 344,977</u>

District Attorney General
First Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2016

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 50,347	\$ 0	\$ 50,347
Drug Control Fines	0	17,661	17,661
Drug Task Force Forfeitures and Seizures	0	21,408	21,408
Proceeds from Confiscated Property	0	27,483	27,483
Miscellaneous Refunds	82	3,013	3,095
Contributions and Gifts	0	25,000	25,000
Drug Task Force Grant	0	30,835	30,835
Asset Forfeiture Funds	0	1,351	1,351
Total Revenues	\$ 50,429	\$ 126,751	\$ 177,180
<u>Expenditures</u>			
Salary Supplements	\$ 0	\$ 5,000	\$ 5,000
Clerical Personnel	16,893	29,852	46,745
Other Fringe Benefits	1,253	10,813	12,066
Communication	0	8,131	8,131
Confidential Drug Enforcement Payments	0	27,160	27,160
Dues and Memberships	6,066	550	6,616
Maintenance Agreements	0	8,039	8,039
Maintenance and Repair Services - Vehicles	0	2,619	2,619
Postal Charges	0	20	20
Rentals	1,675	12,220	13,895
Tow-in Services	0	150	150
Travel	3,690	2,092	5,782
Remittance of Revenues Collected	0	4,000	4,000
Disposal Fees	0	1,277	1,277
Electricity	0	1,561	1,561
Gasoline	0	5,054	5,054
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	\$ 8,384	\$ 1,582	\$ 9,966
Other Supplies and Materials	0	1,952	1,952
Building and Contents Insurance	0	818	818
Liability Insurance	0	5,100	5,100
Trustee's Commissions	449	164	613
Other Charges	803	850	1,653
Total Expenditures	<u>\$ 39,213</u>	<u>\$ 129,904</u>	<u>\$ 169,117</u>
Net Change in Fund Balance	\$ 11,216	\$ (3,153)	\$ 8,063
Fund Balance, July 1, 2015	<u>156,203</u>	<u>176,929</u>	<u>333,132</u>
Fund Balance, June 30, 2016	<u>\$ 167,419</u>	<u>\$ 173,776</u>	<u>\$ 341,195</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, 2016

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 43,895	\$ 43,895
Cash in Bank	0	4,121	4,121
Equity in Pooled Cash and Investments:			
Cash with Trustee	33,751	115,044	148,795
Cash with Clerks, Register, and Sheriff	1,383	1,439	2,822
Accounts Receivable	0	0	0
Due from Other Governments	0	16,944	16,944
Total Assets	\$ 35,134	\$ 181,443	\$ 216,577
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Due to Litigants, Heirs, and Others	\$ 0	\$ 23,134	\$ 23,134
Total Liabilities	\$ 0	\$ 23,134	\$ 23,134
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 35,134	\$ 0	\$ 35,134
Public Safety	0	158,309	158,309
Total Fund Balances	\$ 35,134	\$ 158,309	\$ 193,443
Total Liabilities and Fund Balances	\$ 35,134	\$ 181,443	\$ 216,577

District Attorney General
Second Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2016

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 15,802	\$ 0	\$ 15,802
Drug Control Fines	0	16,554	16,554
Drug Court Fees	0	9,545	9,545
Drug Task Force Forfeitures and Seizures	0	30,702	30,702
Proceeds from Confiscated Property	0	22,004	22,004
Miscellaneous Refunds	0	1,125	1,125
Sale of Equipment	0	3,237	3,237
Drug Task Force Grant	0	51,000	51,000
Asset Forfeiture Funds	0	5,687	5,687
Other Governments and Citizens Groups	0	29,400	29,400
Total Revenues	\$ 15,802	\$ 169,254	\$ 185,056
<u>Expenditures</u>			
Salary Supplements	\$ 0	\$ 20,271	\$ 20,271
Secretary(s)	0	31,200	31,200
Other Fringe Benefits	0	7,844	7,844
Audit Services	0	1,526	1,526
Contracts with Government Agencies	0	867	867
Contracts with Private Agencies	0	3,941	3,941
Data Processing Services	1,548	0	1,548
Confidential Drug Enforcement Payments	0	13,822	13,822
Dues and Memberships	1,941	0	1,941
Janitorial Services	900	0	900
Legal Notices, Recording, and Court Cost	675	320	995
Licenses	0	91	91
Maintenance & Repair Services - Vehicles	0	6,312	6,312
Maintenance & Repair Services - Equipment	0	500	500
Postal Charges	0	117	117
Printing, Stationery, and Forms	50	124	174

(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	\$ 10,800	\$ 10,800
Tow-in Services	0	650	650
Travel	0	7,734	7,734
Tuition	5,578	1,650	7,228
Remittance of Revenues Collected	0	89,672	89,672
Custodial Supplies	0	152	152
Data Processing Supplies	0	1,287	1,287
Gasoline	0	7,132	7,132
Law Enforcement Supplies	0	6,088	6,088
Office Supplies	0	2,991	2,991
Periodicals	1,227	0	1,227
Utilities	0	2,327	2,327
Vehicle Parts	0	825	825
Other Supplies and Materials	10	0	10
Premiums on Corporate Surety Bond	0	1,869	1,869
Trustee's Commissions	147	782	929
Motor Vehicles	0	15,000	15,000
Total Expenditures	<u>\$ 12,076</u>	<u>\$ 235,894</u>	<u>\$ 247,970</u>
Net Change in Fund Balances	\$ 3,726	\$ (66,640)	\$ (62,914)
Fund Balances, July 1, 2015	<u>31,408</u>	<u>224,949</u>	<u>256,357</u>
Fund Balances, June 30, 2016	<u>\$ 35,134</u>	<u>\$ 158,309</u>	<u>\$ 193,443</u>

THIRD JUDICIAL DISTRICT

THIRD JUDICIAL DISTRICT

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

District Attorney General
Third Judicial District
Balance Sheet
June 30, 2016

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 4,828	\$ 4,828
Cash in Bank	0	92,852	92,852
Equity in Pooled Cash and Investments:			
Cash with Trustee	224,201	23,223	247,424
Cash with Clerks, Register, and Sheriff	1,255	133	1,388
Accounts Receivable	0	35,909	35,909
Due from Other Governments	0	3,782	3,782
Total Assets	<u>\$ 225,456</u>	<u>\$ 160,727</u>	<u>\$ 386,183</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 0	\$ 4,788	\$ 4,788
Due to Litigants, Heirs, and Others	0	90,676	90,676
Total Liabilities	<u>\$ 0</u>	<u>\$ 95,464</u>	<u>\$ 95,464</u>
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 225,456	\$ 0	\$ 225,456
Public Safety	0	65,263	65,263
Total Fund Balances	<u>\$ 225,456</u>	<u>\$ 65,263</u>	<u>\$ 290,719</u>
Total Liabilities and Fund Balances	<u>\$ 225,456</u>	<u>\$ 160,727</u>	<u>\$ 386,183</u>

District Attorney General
Third Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2016

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 29,017	\$ 0	\$ 29,017
Drug Control Fines	0	6,772	6,772
Proceeds from Confiscated Property	0	133,891	133,891
Investment Income	0	10	10
Other Local Revenues	0	7,716	7,716
Drug Task Force Grant	0	51,000	51,000
Asset Forfeiture Funds	0	8,379	8,379
Total Revenues	\$ 29,017	\$ 207,768	\$ 236,785

<u>Expenditures</u>			
Salary Supplements	\$ 0	\$ 19,674	\$ 19,674
Clerical Personnel	0	23,662	23,662
Overtime	0	2,368	2,368
Other Fringe Benefits	0	8,093	8,093
Bank Charges	0	381	381
Communication	607	8,661	9,268
Confidential Drug Enforcement Payments	0	27,438	27,438
Dues and Memberships	1,166	483	1,649
Licenses	0	3,379	3,379
Maintenance and Repair Services - Equipment	0	195	195
Maintenance & Repair Services - Vehicles	0	3,867	3,867
Postal Charges	0	1,337	1,337
Travel	14,150	6,968	21,118
Tuition	6,561	360	6,921
Remittance of Revenues Collected	0	17,886	17,886
Other Contracted Services	2,270	6,586	8,856
Electricity	0	210	210
Equipment and Machinery Parts	0	1,910	1,910

(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>			
Garage Supplies	\$ 0	\$ 110	\$ 110
Gasoline	0	11,410	11,410
Law Enforcement Supplies	0	195	195
Office Supplies	0	2,916	2,916
Periodicals	150	0	150
Tires and Tubes	0	1,958	1,958
Uniforms	0	1,892	1,892
Other Supplies and Materials	0	75	75
Other Charges	0	1,831	1,831
Data Processing Equipment	6,514	644	7,158
Law Enforcement Equipment	0	2,863	2,863
Office Equipment	3,002	0	3,002
Total Expenditures	<u>\$ 34,420</u>	<u>\$ 157,352</u>	<u>\$ 191,772</u>
<u>Other Financing Sources (Uses)</u>			
Insurance Recovery	\$ 0	\$ 2,165	\$ 2,165
Total Other Financing Sources (Uses)	<u>\$ 0</u>	<u>\$ 2,165</u>	<u>\$ 2,165</u>
Net Change in Fund Balances	\$ (5,403)	\$ 52,581	\$ 47,178
Fund Balances, July 1, 2015	<u>230,859</u>	<u>12,682</u>	<u>243,541</u>
Fund Balances, June 30, 2016	<u>\$ 225,456</u>	<u>\$ 65,263</u>	<u>\$ 290,719</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, 2016

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 14,150	\$ 14,150
Cash in Bank	0	48,730	48,730
Equity in Pooled Cash and Investments:			
Cash with Trustee	43,199	257,184	300,383
Cash with Clerks, Register, and Sheriff	1,058	105	1,163
Due From Other Governments	2,126	3,695	5,821
Total Assets	<u>\$ 46,383</u>	<u>\$ 323,864</u>	<u>\$ 370,247</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Due to Litigants, Heirs, and Others	\$ 0	\$ 37,167	\$ 37,167
Total Liabilities	<u>\$ 0</u>	<u>\$ 37,167</u>	<u>\$ 37,167</u>
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 46,383	\$ 0	\$ 46,383
Public Safety	0	286,697	286,697
Total Fund Balances	<u>\$ 46,383</u>	<u>\$ 286,697</u>	<u>\$ 333,080</u>
Total Liabilities and Fund Balances	<u>\$ 46,383</u>	<u>\$ 323,864</u>	<u>\$ 370,247</u>

District Attorney General
Fourth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2016

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 44,622	\$ 0	\$ 44,622
Drug Control Fines	0	33,300	33,300
Drug Task Force Forfeitures and Seizures	0	50,259	50,259
Proceeds From Confiscated Property	0	191,795	191,795
Investment Income	0	151	151
Miscellaneous Refunds	0	47	47
Drug Task Force Grant	0	51,000	51,000
Asset Forfeitures Funds	0	17,743	17,743
Other Direct Federal Revenue	0	1,255	1,255
Total Revenues	\$ 44,622	\$ 345,550	\$ 390,172
<u>Expenditures</u>			
Supervisor/Director	\$ 0	\$ 54,650	\$ 54,650
Clerical Personnel	0	37,135	37,135
Part-time Personnel	15,870	0	15,870
Other Salaries and Wages	0	47,433	47,433
Other Fringe Benefits	689	24,082	24,771
Audit Services	0	1,783	1,783
Communication	8,214	8,430	16,644
Confidential Drug Enforcement Payments	0	43,841	43,841
Dues and Memberships	695	0	695
Licenses	0	357	357
Maintenance & Repair Services - Equipment	0	240	240
Maintenance & Repair Services - Vehicles	0	5,640	5,640
Postal Charges	0	435	435
Rentals	0	12,647	12,647
Tow-in Services	0	100	100
Travel	168	109	277
Data Processing Supplies	0	1,194	1,194

(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>			
Electricity	\$ 0	\$ 909	\$ 909
Gasoline	0	10,360	10,360
Law Enforcement Supplies	0	379	379
Office Supplies	0	233	233
Water and Sewer	0	537	537
Other Supplies and Materials	0	44	44
Building and Contents Insurance	0	1,611	1,611
Premiums on Corporate Surety Bonds	0	290	290
Trustee's Commission	184	2,613	2,797
In Service/Staff Development	4,850	579	5,429
Data Processing Equipment	0	717	717
Law Enforcement Equipment	533	0	533
Communication Equipment	1,850	0	1,850
Other Charges	1,818	0	1,818
Total Expenditures	<u>\$ 34,871</u>	<u>\$ 256,348</u>	<u>\$ 291,219</u>
Net Change in Fund Balances	\$ 9,751	\$ 89,202	\$ 98,953
Fund Balances, July 1, 2015	<u>36,632</u>	<u>197,495</u>	<u>234,127</u>
Fund Balances, June 30, 2016	<u>\$ 46,383</u>	<u>\$ 286,697</u>	<u>\$ 333,080</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, 2016

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 812	\$ 812
Cash in Bank	0	9,464	9,464
Equity in Pooled Cash and Investments:			
Cash with Trustee	162,387	1,259,446	1,421,833
Cash with Clerks, Register, and Sheriff	1,885	8,968	10,853
Accounts Receivable	0	6,350	6,350
Total Assets	<u>\$ 164,272</u>	<u>\$ 1,285,040</u>	<u>\$ 1,449,312</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 0	\$ 38,629	\$ 38,629
Due to Litigants, Heirs, and Others	0	56,666	56,666
Total Liabilities	<u>\$ 0</u>	<u>\$ 95,295</u>	<u>\$ 95,295</u>
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 164,272	\$ 0	\$ 164,272
Public Safety	0	1,189,745	1,189,745
Total Fund Balances	<u>\$ 164,272</u>	<u>\$ 1,189,745</u>	<u>\$ 1,354,017</u>
Total Liabilities and Fund Balances	<u>\$ 164,272</u>	<u>\$ 1,285,040</u>	<u>\$ 1,449,312</u>

District Attorney General
Fifth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2016

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 20,494	\$ 0	\$ 20,494
Drug Control Fines	0	96,987	96,987
Drug Task Force Forfeitures and Seizures	0	97,489	97,489
Investment Income	360	3,918	4,278
Drug Task Force Grant	0	25,149	25,149
Contributions	0	23,750	23,750
Other	0	5,000	5,000
Total Revenues	\$ 20,854	\$ 252,293	\$ 273,147
<u>Expenditures</u>			
Communication	\$ 0	\$ 20,961	\$ 20,961
Confidential Drug Enforcement Payments	0	29,323	29,323
Dues and Memberships	0	385	385
Licenses	0	151	151
Maintenance and Repair Services	0	39,456	39,456
Postal Charges	0	84	84
Travel	0	11,652	11,652
Tuition	0	5,075	5,075
Other Contracted Services	0	3,375	3,375
Law Enforcement Supplies	0	9,064	9,064
Office Supplies	0	1,609	1,609
Tires and Tubes	0	1,051	1,051
Utilities	0	4,668	4,668
Vehicle Parts	0	1,899	1,899
Other Supplies and Materials	0	445	445
Premiums on Corporate Surety Bonds	0	262	262
Trustee's Commissions	208	1,087	1,295
Other Charges	0	5,928	5,928
Data Processing Equipment	0	3,123	3,123
Law Enforcement Equipment	0	11,868	11,868

(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>			
Motor Vehicles	\$ 0	\$ 68,122	\$ 68,122
Architects	0	5,000	5,000
Total Expenditures	<u>\$ 208</u>	<u>\$ 224,588</u>	<u>\$ 224,796</u>
Other Financing Sources (Uses):			
Transfers to the Blount County			
General Fund - Salary Supplements	\$ 0	\$ (31,000)	\$ (31,000)
Total Other Financing Sources (Uses)	<u>\$ 0</u>	<u>\$ (31,000)</u>	<u>\$ (31,000)</u>
Net Change in Fund Balances	\$ 20,646	\$ (3,295)	\$ 17,351
Fund Balances, July 1, 2015	<u>143,626</u>	<u>1,193,040</u>	<u>1,336,666</u>
Fund Balances, June 30, 2016	<u>\$ 164,272</u>	<u>\$ 1,189,745</u>	<u>\$ 1,354,017</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, 2016

District
Attorney
General
Fund

ASSETS

Equity in Pooled Cash and Investments:

Cash with Trustee

\$ 396,645

Cash with Clerks, Register and Sheriff

4,622

Total Assets

\$ 401,267

LIABILITIES AND FUND BALANCE

Liabilities

Accrued Payroll

\$ 76

Total Liabilities

\$ 76

Fund Balance

Restricted for:

Administration of Justice

\$ 401,191

Total Fund Balance

\$ 401,191

Total Liabilities and Fund Balance

\$ 401,267

District Attorney General
Sixth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2016

	District Attorney General Fund
<hr/>	
<u>Revenues</u>	
District Attorney General Fees	\$ 86,834
Total Revenues	<u>\$ 86,834</u>
 <u>Expenditures</u>	
Secretaries and Law Clerks	\$ 10,630
Other Fringe Benefits	764
Other Contracted Services	13,525
Travel	10,900
Total Expenditures	<u>\$ 35,819</u>
 Net Change in Fund Balance	 \$ 51,015
Fund Balance, July 1, 2015	<u>350,176</u>
 Fund Balance, June 30, 2016	 <u>\$ 401,191</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, 2016

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 80	\$ 80
Cash in Bank	0	122,691	122,691
Equity in Pooled Cash and Investments:			
Cash with Trustee	24,872	30,200	55,072
Cash with Clerks, Register, and Sheriff	681	0	681
Accounts Receivable	0	5,038	5,038
Total Assets	<u>\$ 25,553</u>	<u>\$ 158,009</u>	<u>\$ 183,562</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 750	\$ 3,955	\$ 4,705
Due to Litigants, Heirs, & Others	0	122,688	122,688
Total Liabilities	<u>\$ 750</u>	<u>\$ 126,643</u>	<u>\$ 127,393</u>
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 24,803	\$ 0	\$ 24,803
Public Safety	0	31,366	31,366
Total Fund Balances	<u>\$ 24,803</u>	<u>\$ 31,366</u>	<u>\$ 56,169</u>
Total Liabilities and Fund Balances	<u>\$ 25,553</u>	<u>\$ 158,009</u>	<u>\$ 183,562</u>

District Attorney General
Seventh Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2016

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 7,466	\$ 0	\$ 7,466
Drug Task Force Forfeitures and Seizures	0	79,056	79,056
Contributions and Gifts	0	1,384	1,384
Drug Task Force Grant	0	36,494	36,494
Total Revenues	<u>\$ 7,466</u>	<u>\$ 116,934</u>	<u>\$ 124,400</u>
<u>Expenditures</u>			
Salary Supplements	\$ 0	\$ 8,402	\$ 8,402
Audit Services	0	1,939	1,939
Communication	363	2,060	2,423
Confidential Drug Enforcement Payments	0	7,177	7,177
Dues and Memberships	300	0	300
Maintenance and Repair Services - Vehicles	0	11,961	11,961
Printing, Stationery, and Forms	0	102	102
Travel	0	1,002	1,002
Other Contracted Services	8,393	500	8,893
Remittance of Revenues Collected	0	50,003	50,003
Duplicating Supplies	859	0	859
Gasoline	0	7,468	7,468
Office Supplies	1,088	2,764	3,852
Other Supplies and Materials	721	4,047	4,768
Insurance	0	6,467	6,467
Trustee's Commission	77	740	817
In Service/Staff Development	2,040	6,793	8,833
Other Charges	27	2,822	2,849
Furniture and Fixtures	3,868	0	3,868
Total Expenditures	<u>\$ 17,736</u>	<u>\$ 114,247</u>	<u>\$ 131,983</u>

(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	\$ (5,083)	\$ (5,083)
Total Other Financing Sources (Uses)	<u>\$ 0</u>	<u>\$ (5,083)</u>	<u>\$ (5,083)</u>
Net Change in Fund Balances	\$ (10,270)	\$ (2,396)	\$ (12,666)
Fund Balances, July 1, 2015	<u>35,073</u>	<u>33,762</u>	<u>68,835</u>
Fund Balances, June 30, 2016	<u>\$ 24,803</u>	<u>\$ 31,366</u>	<u>\$ 56,169</u>

EIGHTH JUDICIAL DISTRICT

EIGHTH JUDICIAL DISTRICT

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

District Attorney General
Eighth Judicial District
Balance Sheet
June 30, 2016

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 5,863	\$ 5,863
Cash in Bank	0	6,014	6,014
Equity in Pooled Cash and Investments:			
Cash with Trustee	67,565	213,017	280,582
Accounts Receivable	0	4,075	4,075
Cash Shortage (*)	0	19,432	19,432
Total Assets	<u>\$ 67,565</u>	<u>\$ 248,401</u>	<u>\$ 315,966</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Payroll Deductions	\$ 0	\$ 1,288	\$ 1,288
Due to Litigants, Heirs, and Others	0	20,120	20,120
Total Liabilities	<u>\$ 0</u>	<u>\$ 21,408</u>	<u>\$ 21,408</u>
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 67,565	\$ 0	\$ 67,565
Public Safety	0	226,993	226,993
Total Fund Balances	<u>\$ 67,565</u>	<u>\$ 226,993</u>	<u>\$ 294,558</u>
Total Liabilities and Fund Balances	<u>\$ 67,565</u>	<u>\$ 248,401</u>	<u>\$ 315,966</u>

(*) As noted in the Fiscal Year 2015 report, the former Drug Task Force Director was found guilty of two felony counts of official misconduct and one felony count of theft over \$10,000. In September 2015 he was sentenced to five years of supervised probation and was ordered to pay court costs and \$21,872.91 in restitution to the Drug Task Force at the rate of \$400 per month. As of June 30, 2016, the former director has paid all required court costs and has paid restitution of \$2,441, leaving an outstanding Cash Shortage balance of \$19,431.91 at June 30, 2016.

District Attorney General
Eighth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2016

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 37,117	\$ 0	\$ 37,117
Drug Task Force Forfeitures and Seizures	0	181,498	181,498
Sale of Equipment	0	71,302	71,302
Miscellaneous Refunds	0	3,826	3,826
Drug Task Force Grant	0	51,000	51,000
Other Direct Federal Revenue	0	13,208	13,208
Total Revenues	\$ 37,117	\$ 320,834	\$ 357,951
<u>Expenditures</u>			
Supervisor/Director	\$ 0	\$ 22,154	\$ 22,154
Detective(s)	0	22,165	22,165
Assistant(s)	0	43,818	43,818
Secretaries	0	32,923	32,923
Other Salaries and Wages	0	21,770	21,770
Other Fringe Benefits	0	35,427	35,427
Advertising	0	300	300
Communications	0	12,648	12,648
Confidential Drug Enforcement Payments	0	13,733	13,733
Maintenance and Repair Services - Vehicles	0	3,917	3,917
Postage Charges	0	159	159
Rentals	0	30,000	30,000
Tow-in Services	0	675	675
Travel	209	4,150	4,359
Other Contracted Services	0	923	923
Electricity	0	2,261	2,261
Gasoline	0	7,889	7,889
Law Enforcement Supplies	0	355	355
Office Supplies	0	1,661	1,661
Water and Sewer	0	1,225	1,225
Vehicle Parts	0	1,519	1,519
Other Charges	0	3,809	3,809
Trustee's Commissions	0	1,817	1,817

(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>			
Vehicle and Equipment Insurance	\$ 0	\$ 11,289	\$ 11,289
Workers' Compensation Coverage	0	2,801	2,801
Law Enforcement Equipment	0	8,324	8,324
Motor Vehicles	0	4,000	4,000
Total Expenditures	<u>\$ 209</u>	<u>\$ 291,712</u>	<u>\$ 291,921</u>
Other Financing Sources (Uses):			
Transfers to District Attorneys' General			
Conference- Salary Supplements	\$ (17,476)	\$ 0	\$ (17,476)
Total Other Financing Sources (Uses)	<u>\$ (17,476)</u>	<u>\$ 0</u>	<u>\$ (17,476)</u>
Net Change in Fund Balances	\$ 19,432	\$ 29,122	\$ 48,554
Fund Balances, July 1, 2015	<u>48,133</u>	<u>197,871</u>	<u>246,004</u>
Fund Balances, June 30, 2016	<u>\$ 67,565</u>	<u>\$ 226,993</u>	<u>\$ 294,558</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, 2016

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 1,310	\$ 1,310
Cash in Bank	0	1,537	1,537
Equity in Pooled Cash and Investments:			
Cash with Trustee	28,408	180,569	208,977
Cash with Clerks, Register, and Sheriff	147	48	195
Accounts Receivable	0	3,300	3,300
Due from Other Governments	959	4,740	5,699
Prepaid Items	0	11,731	11,731
Total Assets	<u>\$ 29,514</u>	<u>\$ 203,235</u>	<u>\$ 232,749</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 80	\$ 41,185	\$ 41,265
Due to Other Funds	3,300	1,740	5,040
Due to Litigants, Heirs, and Others	0	1,537	1,537
Total Liabilities	<u>\$ 3,380</u>	<u>\$ 44,462</u>	<u>\$ 47,842</u>
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 26,134	\$ 0	\$ 26,134
Public Safety	0	158,773	158,773
Total Fund Balances	<u>\$ 26,134</u>	<u>\$ 158,773</u>	<u>\$ 184,907</u>
Total Liabilities and Fund Balances	<u>\$ 29,514</u>	<u>\$ 203,235</u>	<u>\$ 232,749</u>

District Attorney General
Ninth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2016

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 14,825	\$ 0	\$ 14,825
Drug Control Fines	0	49,377	49,377
Officers Costs	0	425	425
Drug Task Force Forfeitures and Seizures	0	27,344	27,344
Proceeds from Confiscated Property	0	64,304	64,304
Other Fines, Forfeitures, and Penalties	0	1,705	1,705
Investment Income	0	4	4
Miscellaneous Refunds	0	183	183
Contributions and Gifts	0	5,485	5,485
Drug Task Force Grant	0	51,000	51,000
Other Direct Federal	0	4,527	4,527
Insurance Recovery	0	1,695	1,695
Total Revenues	\$ 14,825	\$ 206,049	\$ 220,874
<u>Expenditures</u>			
Assistant(s)	\$ 0	\$ 53,318	\$ 53,318
Part-time Personnel	0	480	480
Overtime Pay	0	21,168	21,168
Social Security	0	5,645	5,645
State Retirement	0	6,249	6,249
Life Insurance	0	66	66
Medical Insurance	0	7,067	7,067
Dental Insurance	0	292	292
Other Fringe Benefits	0	480	480
Audit Services	0	2,472	2,472
Communication	2,313	5,885	8,198
Confidential Drug Enforcement Payments	0	10,051	10,051
Licenses	0	377	377
Maintenance Agreements	0	105	105

(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>			
Maintenance and Repair Services - Vehicles	\$ 0	\$ 2,993	\$ 2,993
Postal Charges	0	11	11
Printing, Stationery, and Forms	764	130	894
Rentals	0	6,755	6,755
Tow-in Services	0	2,350	2,350
Remittance of Revenues Collected	0	57,953	57,953
Travel	1,152	3,815	4,967
Gasoline	0	5,208	5,208
Law Enforcement Supplies	169	7,499	7,668
Office Supplies	3,387	536	3,923
Tires and Tubes	0	706	706
Uniforms	478	0	478
Other Supplies and Materials	5,302	7,122	12,424
Premium on Corporate Surety Bond	0	387	387
Trustee's Commissions	185	1,090	1,275
In Service/Staff Development	0	750	750
Other Charges	347	689	1,036
Vehicle and Equipment Insurance	0	11,056	11,056
Furniture and Fixtures	0	1,260	1,260
Total Expenditures	\$ 14,097	\$ 223,965	\$ 238,062
Other Financing Sources (Uses):			
Transfers to District Attorneys' General			
Conference - Salary Supplements	\$ 0	\$ (48,718)	\$ (48,718)
Total Other Financing Sources (Uses)	\$ 0	\$ (48,718)	\$ (48,718)
Net Change in Fund Balances	\$ 728	\$ (66,634)	\$ (65,906)
Fund Balance, July 1, 2015	25,406	225,407	250,813
Fund Balance, June 30, 2016	\$ 26,134	\$ 158,773	\$ 184,907

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, 2016

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 18,833	\$ 18,833
Cash in Bank	0	176,584	176,584
Equity in Pooled Cash and Investments:			
Cash with Trustee	194,811	808,628	1,003,439
Accounts Receivable	2,666	3,663	6,329
Total Assets	\$ 197,477	\$ 1,007,708	\$ 1,205,185

LIABILITIES AND FUND BALANCES

<u>Liabilities</u>			
Accounts Receivable	\$ 661	\$ 1,193	\$ 1,854
Due to Litigants, Heirs, and Others	0	154,993	154,993
Total Liabilities	\$ 661	\$ 156,186	\$ 156,847
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 196,816	\$ 0	\$ 196,816
Public Safety	0	851,522	851,522
Total Fund Balances	\$ 196,816	\$ 851,522	\$ 1,048,338
Total Liabilities and Fund Balances	\$ 197,477	\$ 1,007,708	\$ 1,205,185

District Attorney General
Tenth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2016

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 50,580	\$ 0	\$ 50,580
Drug Control Fines	0	80,772	80,772
Drug Task Force Forfeitures and Seizures	0	324,037	324,037
Investment Income	305	4,020	4,325
Miscellaneous Refunds	0	105	105
Contributions and Gifts	0	1,500	1,500
Other Federal through State	0	1,621	1,621
Asset Forfeiture Funds	0	10,745	10,745
Other Direct Federal Revenue	0	2,031	2,031
Contributions	0	15,000	15,000
Total Revenues	\$ 50,885	\$ 439,831	\$ 490,716
<u>Expenditures</u>			
Drug Task Force Personnel	\$ 0	\$ 369,043	\$ 369,043
Secretary(s)	20,612	34,327	54,939
Overtime Pay	0	9,634	9,634
In Service Training	1,199	14,420	15,619
Social Security	1,577	29,690	31,267
State Retirement	0	12,270	12,270
Employee and Dependent Insurance	0	68,467	68,467
Life Insurance	0	675	675
Unemployment Compensation	171	802	973
Audit Services	0	2,754	2,754
Communications	5,472	12,204	17,676
Confidential Drug Enforcement Payments	0	20,365	20,365
Maintenance Agreements	0	12,310	12,310
Maintenance and Repair Services - Buildings	0	3,281	3,281
Maintenance and Repair Services - Vehicles	0	6,872	6,872
Pest Control	0	300	300
Postal Charges	0	735	735
Printing, Stationery, and Forms	300	0	300

(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>			
Rentals	\$ 0	\$ 1,853	\$ 1,853
Towing Services	0	1,140	1,140
Travel	17,377	13,324	30,701
Veterinary Services	0	4,342	4,342
Remittance of Revenues Collected	0	38,821	38,821
Disposal Fees	0	744	744
Other Contracted Services	0	461	461
Animal Food and Supplies	0	2,099	2,099
Gasoline	0	17,547	17,547
Law Enforcement Supplies	0	1,809	1,809
Office Supplies	14,123	5,250	19,373
Uniforms	0	2,704	2,704
Utilities	0	10,426	10,426
Other Supplies and Materials	6,885	0	6,885
Liability Insurance	0	15,458	15,458
Trustee's Commissions	454	0	454
Workers' Compensation Insurance	38	8,050	8,088
Other Charges	0	884	884
Law Enforcement Equipment	0	13,062	13,062
Motor Vehicles	0	320	320
Office Equipment	0	1,298	1,298
Total Expenditures	<u>\$ 68,208</u>	<u>\$ 737,741</u>	<u>\$ 805,949</u>
Net Change in Fund Balances	\$ (17,323)	\$ (297,910)	\$ (315,233)
Fund Balances, July 1, 2015	<u>214,139</u>	<u>1,149,432</u>	<u>1,363,571</u>
Fund Balances, June 30, 2016	<u>\$ 196,816</u>	<u>\$ 851,522</u>	<u>\$ 1,048,338</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, 2016

District
Attorney
General
Fund

ASSETS

Equity in Pooled Cash and Investments:

Cash with Trustee

\$ 106,566

Total Assets

\$ 106,566

FUND BALANCES

Liabilities

Accrued Items

\$ 1,450

Fund Balances

Restricted for:

Administration of Justice

\$ 105,116

Total Liabilities and Fund Balances

\$ 106,566

District Attorney General
Eleventh Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2016

	District Attorney General Fund
<hr/>	
<u>Revenues</u>	
District Attorney General Fees	\$ 35,862
Investment Income	553
Total Revenues	<u>\$ 36,415</u>
 <u>Expenditures</u>	
Trustee's Commission	\$ 4
Computer Program Development	3,900
Computer Support	6,259
Total Expenditures	<u>\$ 10,163</u>
 Other Financing Sources (Uses):	
Transfers to District Attorneys'	
General Conference:	
Registration Fees	\$ (8,600)
Total Other Financing Sources (Uses)	<u>\$ (8,600)</u>
 Net Change in Fund Balance	\$ 17,652
Fund Balance, July 1, 2015	<u>87,464</u>
 Fund Balance, June 30, 2016	<u>\$ 105,116</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, 2016

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Equity in Pooled Cash and Investments:			
Cash with Trustee	\$ 33,337	\$ 77,352	\$ 110,689
Cash with Clerks, Register, and Sheriff	0	1,940	1,940
Accounts Receivable	0	172	172
Due from Other Governments	1,140	0	1,140
	<hr/>		
Total Assets	\$ 34,477	\$ 79,464	\$ 113,941

FUND BALANCES

<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 34,477	\$ 0	\$ 34,477
Public Safety	0	79,464	79,464
	<hr/>		
Total Fund Balances	\$ 34,477	\$ 79,464	\$ 113,941

District Attorney General
Twelfth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2016

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
Drug Control Fines	\$ 0	\$ 2,284	\$ 2,284
Other Local Option Taxes	0	25,310	25,310
District Attorney General Fees	22,986	0	22,986
Drug Task Force Forfeitures and Seizures	0	7,323	7,323
Sale of Property	0	425	425
Law Enforcement Grants	0	34,867	34,867
Other Direct Federal Revenue	0	7,298	7,298
Total Revenues	<u>\$ 22,986</u>	<u>\$ 77,507</u>	<u>\$ 100,493</u>
<u>Expenditures</u>			
Supervisor/Director	\$ 0	\$ 13,846	\$ 13,846
Deputies	0	11,077	11,077
Clerical Personnel	0	10,412	10,412
Overtime Pay	0	5,350	5,350
Social Security	0	3,112	3,112
State Retirement	0	2,450	2,450
Employee and Dependent Insurance	0	6,174	6,174
Unemployment Compensation	0	62	62
Communication	5,447	0	5,447
Audit Services	0	2,267	2,267
Confidential Drug Enforcement Payments	0	900	900
Dues and Memberships	0	80	80
Maintenance and Repair Services - Equipment	0	172	172
Janitorial Services	955	0	955
Rentals	9,060	4,800	13,860
Travel	0	553	553
Gasoline	0	1,535	1,535
Office Supplies	0	333	333

(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	\$ 1,999	\$ 1,999
Vehicle Parts	0	254	254
Premiums on Corporate Surety Bonds	0	245	245
Trustee's Commission	217	356	573
Other Charges	0	220	220
Total Expenditures	<u>\$ 15,679</u>	<u>\$ 66,197</u>	<u>\$ 81,876</u>
Other Financing Sources (Uses):			
Transfers to District Attorneys'			
General Conference:			
Contributions	\$ (3,190)	\$ 0	\$ (3,190)
Total Other Financing Sources (Uses)	<u>\$ (3,190)</u>	<u>\$ 0</u>	<u>\$ (3,190)</u>
Net Change in Fund Balances	\$ 4,117	\$ 11,310	\$ 18,617
Fund Balances, July 1, 2015	<u>30,360</u>	<u>\$ 68,154</u>	<u>98,514</u>
Fund Balances, June 30, 2016	<u>\$ 34,477</u>	<u>\$ 79,464</u>	<u>\$ 113,941</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, 2016

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Equity in Pooled Cash and Investments:			
Cash with Trustee	\$ 69,250	\$ 17,679	\$ 86,929
Cash with Clerks, Register, and Sheriff	2,513	142	2,655
Due from Other Governments	0	6,586	6,586
Total Assets	<u>\$ 71,763</u>	<u>\$ 24,407</u>	<u>\$ 96,170</u>

<u>FUND BALANCES</u>			
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 71,763	\$ 0	\$ 71,763
Public Safety	0	24,407	24,407
Total Fund Balances	<u>\$ 71,763</u>	<u>\$ 24,407</u>	<u>\$ 96,170</u>
Total Liabilities and Fund Balances	<u>\$ 71,763</u>	<u>\$ 24,407</u>	<u>\$ 96,170</u>

District Attorney General
Thirteenth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2016

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
Drug Control Fines	\$ 0	\$ 2,874	\$ 2,874
District Attorney General Fees	44,761	0	44,761
Drug Task Force Forfeitures and Seizures	0	15,449	15,449
Miscellaneous Refunds	12,437	39	12,476
Drug Control Grants	0	39,875	39,875
Law Enforcement Grants	0	34,990	34,990
Total Revenues	<u>\$ 57,198</u>	<u>\$ 93,227</u>	<u>\$ 150,425</u>
<u>Expenditures</u>			
Supervisor/Director	\$ 0	\$ 2,811	\$ 2,811
Accountants/Bookkeepers	0	48,000	48,000
Longevity Pay	0	800	800
Other Salaries and Wages	0	15,865	15,865
Other Fringe Benefits	0	12,750	12,750
Jury and Witness Fees	3,902	0	3,902
Audit Services	0	1,134	1,134
Communication	2,787	3,558	6,345
Dues and Memberships	666	0	666
Maintenance and Repair Services - Buildings	2,119	0	2,119
Rentals	0	315	315
Towing Services	100	0	100
Travel	0	632	632
Other Contracted Services	3,852	0	3,852
Office Supplies	302	612	914
Other Supplies and Materials	280	3,164	3,444
Building and Contents Insurance	\$ 0	\$ 375	\$ 375
Premiums on Corporate Surety Bonds	0	260	260
Trustee's Commission	561	228	789
In-Service/Staff Development	6,175	0	6,175
Equipment and Fixtures	4,763	0	4,763
Other Charges	0	1,283	1,283
Total Expenditures	<u>\$ 25,507</u>	<u>\$ 91,787</u>	<u>\$ 117,294</u>
Net Change in Fund Balances	\$ 31,691	\$ 1,440	\$ 33,131
Fund Balances, July 1, 2015	<u>40,072</u>	<u>22,967</u>	<u>63,039</u>
Fund Balances, June 30, 2016	<u>\$ 71,763</u>	<u>\$ 24,407</u>	<u>\$ 96,170</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, 2016

	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	100	100
Equity in Pooled Cash and Investments:			
Cash with Trustee	74,550	242,820	317,370
Cash with Clerks, Register, and Sheriff	460	1,959	2,419
Due from Other Governments	0	14,779	14,779
	<hr/>		
Total Assets	\$ 75,010	\$ 259,909	\$ 334,919
	<hr/> <hr/>		
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 0	\$ 417	\$ 417
Due to State of Tennessee	0	33	33
Total Liabilities	\$ 0	\$ 450	\$ 450
	<hr/>		
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 75,010	\$ 0	\$ 75,010
Public Safety	0	259,459	259,459
Total Fund Balances	\$ 75,010	\$ 259,459	\$ 334,469
	<hr/>		
Total Liabilities and Fund Balances	\$ 75,010	\$ 259,909	\$ 334,919
	<hr/> <hr/>		

District Attorney General
Fourteenth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2016

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
Drug Control Fines	\$ 0	\$ 54,760	\$ 54,760
District Attorney General Fees	11,679	0	11,679
Investment Income	0	1,668	1,668
Miscellaneous Refunds	0	66	66
Sale of Equipment	0	23,977	23,977
Other Contracted Services	0	83,432	83,432
Total Revenues	\$ 11,679	\$ 163,903	\$ 175,582
<u>Expenditures</u>			
Supervisor/Director	\$ 0	\$ 30,157	\$ 30,157
Investigators	0	84,910	84,910
Social Security	0	8,803	8,803
State Retirement	0	6,600	6,600
Dental Insurance	0	258	258
Unemployment Compensation	0	247	247
Communication	8,137	1,804	9,941
Contributions	0	3,425	3,425
Dues and Memberships	0	600	600
Janitorial Services	5,250	0	5,250
Maintenance and Repair Services - Vehicles	0	1,687	1,687
Rentals	10,158	16,800	26,958
Travel	0	1,368	1,368
Law Enforcement Supplies	0	1,262	1,262
Office Supplies	751	1,228	1,979
Other Supplies and Materials	558	3,402	3,960
Premiums of Corporate Surety Bonds	0	126	126
Vehicle and Equipment Insurance	0	1,670	1,670
Other Charges	180	4,865	5,045
Total Expenditures	\$ 25,034	\$ 169,212	\$ 194,246

(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	\$ (2,360)	\$ (75)	\$ (2,435)
Salary Supplements	0	(26,856)	(26,856)
Total Other Financing Sources (Uses)	<u>\$ (2,360)</u>	<u>\$ (26,931)</u>	<u>\$ (29,291)</u>
Net Change in Fund Balances	\$ (15,715)	\$ (32,240)	\$ (47,955)
Fund Balances, July 1, 2015	<u>90,725</u>	<u>291,699</u>	<u>382,424</u>
Fund Balances, June 30, 2016	<u>\$ 75,010</u>	<u>\$ 259,459</u>	<u>\$ 334,469</u>

FIFTEENTH JUDICIAL DISTRICT

FIFTEENTH JUDICIAL DISTRICT

FINDING 2016-001

**CONTROL DEFICIENCIES OVER CREDIT CARD
TRANSACTIONS RESULTED IN AN OVERPAYMENT OF
TRAVEL EXPENSES AT JUNE 30, 2016**

(Internal Control – Significant Deficiency Under *Government Auditing Standards*)

While reviewing disbursements, auditors noted a lack of supporting documentation for a hotel expense charged to the Drug Task Force (DTF) credit card and asked employees to request a detailed receipt from the hotel. The detailed receipt showed that on October 3, 2015, the DTF credit card was charged \$710.54 for a board member's hotel stay at an upcoming conference. When the board member arrived for the conference, it was determined that the rate charged to the credit card was incorrect and a refund of \$304.46 was necessary. A refund was issued; however, it was applied to the board member's personal credit card instead of the DTF credit card. This discrepancy was not discovered at the time; therefore, an overpayment of \$304.46 still existed on June 30, 2016. This deficiency is the result of management's failure to obtain sufficient detailed documentation on certain credit card transactions and to review credit card statements adequately each month.

It should be noted that the Drug Task Force collected this refund from the board member after we brought it to their attention during our review.

RECOMMENDATION

The Drug Task Force should implement controls to prevent these type of issues from recurring. All credit card charges should be reviewed monthly and supported with sufficient documentation.

MANAGEMENT'S RESPONSE

This shortage existed because the Task Force board of directors attended a training event. The hotel rooms were booked using the Task Force credit card. When the board member checked in, the hotel asked for his credit card for incidentals. He gave them his personal credit card. When the hotel credited an overcharge to the credit card, the hotel misapplied the credit to the board members personal credit card rather than the drug task force card. The error was not noticed by either the board member or the board of directors. The board member has since paid back to the task force the erroneous credit. The board of directors is reviewing this finding to take appropriate steps to ensure this error is not repeated.

FINDING 2016-002

DRUG TASK FORCE FUNDS WERE USED FOR QUESTIONABLE EXPENDITURES

(Noncompliance Under *Government Auditing Standards*)

Drug Task Force (DTF) funds totaling \$1,971.24 were used to pay for items of questionable use that don't appear to be for "drug enforcement or drug education program", as prescribed by *Tennessee Code Annotated (TCA)* 39-17-420 (c). The questionable costs include:

Weightlifting equipment and fitness items	\$ 1,109.58
Oakley sunglasses and lenses	400.54
Lacrosse balls	188.71
Flags to decorate gym	216.91
Various patches and stickers	<u>55.50</u>
Total	<u><u>1,971.24</u></u>

The DTF Director advised that the weightlifting equipment, various fitness items, and lacrosse balls were utilized by DTF agents and Sheriff's Department deputies in the DTF gym to maintain fitness levels necessary to perform their jobs. The DTF director further advised that the Oakley sunglasses were used to protect the agent's eyes when executing duties related to methamphetamine labs. Lastly, the DTF Director stated that the flags were used to decorate the DTF gym, and the stickers and patches were used by the agents to distinguish each individual's equipment. This deficiency is the result of management's failure to spend Drug Task Force funds in accordance with state statute.

RECOMMENDATION

Drug Task Force Funds should be expended for drug enforcement or drug education programs, as prescribed by state statute.

MANAGEMENT'S RESPONSE

A. Weightlifting equipment and fitness items:

The board of directors has discussed the propriety of this expense with the task force director and this expense will not occur again in the future. Additionally, a purchasing policy is being developed by the board to govern future purchases, which will prove especially useful in questionable areas.

B. Oakley sunglasses and lenses:

The board of directors has discussed the propriety of this expense with the task force director and this expense will not occur again in the future. Additionally, a purchasing policy is being developed by the board to govern future purchases.

C. Lacrosse balls:

The board of directors has discussed the propriety of this expense with the task force director and this expense will not occur again in the future. Additionally, a purchasing policy is being developed by the board to govern future purchases.

D. Flags displayed at Task Force headquarters:

The board of directors has discussed the propriety of this expense with the task force director and this expense will not occur again in the future. Additionally, a purchasing policy is being developed by the board to govern future purchases.

E. Various patches and stickers:

The board of directors has discussed the propriety of this expense with the task force director and this expense will not occur again in the future. Additionally, a purchasing policy is being developed by the board to govern future purchases.

FINDING 2016-003

**DEFICIENCIES WERE NOTED IN THE
ADMINISTRATION OF DRUG TASK FORCE FUNDS**

(A. - Internal Control – Significant Deficiency Under *Government Auditing Standards*; B. and C. – Noncompliance Under *Government Auditing Standards*)

We noted the following deficiencies related to the administration of drug task force (DTF) funds. These deficiencies were the result of a lack of management oversight and failure to follow established policies and procedures.

- A. During the year, credit card purchases totaling \$15,200 were made on behalf of the Drug Task Force. These credit card purchases included vehicle maintenance, travel, equipment, and various supplies and materials. Of these charges, \$1,155 did not have adequate supporting documentation other than the monthly credit card statement. As a result, we were unable to determine the propriety of these purchases.
- B. The Drug Task Force has adopted the *State of Tennessee’s Comprehensive Travel Regulations* governing employee business related travel. These polices, in part, state that meal reimbursements are made “only when overnight travel is required.” We noted 11 instances totaling \$670 for meals when no overnight travel was involved.
- C. During the year, the Drug Task Force purchased a signature stamp and later used the stamp to affix the DTF Director’s signature to documents issued by the office. *Tennessee Code Annotated* does not provide authority for the use of a signature stamp.

RECOMMENDATION

The Drug Task Force should obtain necessary documentation for all credit card charges before payment is made to the credit card vendor. The DTF should adhere to its travel policy regarding employee business related travel. The office should immediately discontinue use of a signature stamp.

MANAGEMENT'S RESPONSE

A. The Task Force agrees that some receipts were missing and that some receipts were not itemized appropriately. The Task Force will do a better job in the future of collecting itemized receipts for each purchase.

B. A total of \$670 was paid for meals which did not involve overnight travel. The Task Force director believed he could purchase food in situations he deemed appropriate to further the Task Force mission. Expenses of \$118.40, \$202.21, \$46.03, and \$35.07 bought food for officers from various agencies who were helping the drug task force in offender round-ups. The remaining food expenses were for officers who had to travel out of district for court hearings or for officers who came to the 15th district to assist the Drug Task Force. The board of directors has reviewed each of the situations where this occurred and will seek future guidance from the Comptroller's Office as to whether expenses in situations such as these would be permissible or impermissible.

C. As the Drug Task Force has learned that the possession of a signature stamp is unauthorized, the signature stamp has been destroyed and will not be purchased again.

District Attorney General
Fifteenth Judicial District
Balance Sheet
June 30, 2016

	District Attorney General Fund	Other Funds	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>				
Cash:				
Cash on Hand	\$ 0	\$ 0	\$ 12,419	\$ 12,419
Cash in Bank	0	0	298,786	298,786
Equity in Pooled Cash and Investments:				
Cash with Trustee	8,834	0	550,228	559,062
Cash with Clerks, Register, and Sheriff	0	0	7,923	7,923
Due from Other Governments	0	130,538	13,304	143,842
Total Assets	<u>\$ 8,834</u>	<u>\$ 130,538</u>	<u>\$ 882,660</u>	<u>\$ 1,022,032</u>
<u>LIABILITIES AND FUND BALANCES</u>				
<u>Liabilities</u>				
Accounts Payable	\$ 0	\$ 0	\$ 26,306	\$ 26,306
Due to Other Funds	0	0	3,849	3,849
Due to Litigants, Heirs, and Others	0	0	289,773	289,773
Total Liabilities	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 319,928</u>	<u>\$ 319,928</u>
<u>Fund Balances</u>				
Restricted for:				
Administration of Justice	\$ 8,834	\$ 130,538	\$ 0	\$ 139,372
Public Safety	0	0	562,732	562,732
Total Fund Balances	<u>\$ 8,834</u>	<u>\$ 130,538</u>	<u>\$ 562,732</u>	<u>\$ 702,104</u>
Total Liabilities and Fund Balances	<u>\$ 8,834</u>	<u>\$ 130,538</u>	<u>\$ 882,660</u>	<u>\$ 1,022,032</u>

District Attorney General
Fifteenth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2016

	District Attorney General Fund	Other Funds	Drug Task Force Fund	Total All Funds
<u>Revenues</u>				
Drug Control Fines	\$ 0	\$ 0	\$ 65,732	\$ 65,732
District Attorney General Fees	29,220	0	0	29,220
Drug Task Force Forfeitures and Seizures	0	0	157,696	157,696
Proceeds from Confiscated Property	0	0	30,737	30,737
Miscellaneous Refunds	193	0	92	285
Sale of Equipment	0	0	3,135	3,135
Damages Recovered from Individuals	0	0	425	425
Contributions	15,000	130,538	0	145,538
Total Revenues	\$ 44,413	\$ 130,538	\$ 257,817	\$ 432,768
<u>Expenditures</u>				
Other Salaries and Wages	\$ 0	\$ 0	\$ 139,259	\$ 139,259
Jury and Witness Fees	2,097	0	0	2,097
Communication	0	0	11,025	11,025
Confidential Drug Enforcement Payments	0	0	23,314	23,314
Maintenance and Repair Services - Office Equipment	0	0	4,117	4,117
Maintenance and Repair Services - Vehicles	0	0	11,991	11,991
Postal Charges	0	0	70	70
Rentals	0	0	5,574	5,574
Tow-in Services	0	0	323	323
Travel	10,193	0	10,680	20,873
Other Contracted Services	0	0	775	775
Gasoline	0	0	562	562
Library Books/Media	5,509	0	0	5,509
Office Supplies	9,350	0	4,095	13,445
Other Supplies and Materials	739	0	1,994	2,733
Trustee's Commission	422	0	3,315	3,737
In-Service/Staff Development	5,006	0	1,652	6,658
Other Charges	7,411	0	10,427	17,838
Communication Equipment	0	0	4,069	4,069
Data Processing Equipment	11,073	0	0	11,073
Law Enforcement Equipment	0	0	111	111
Motor Vehicles	0	0	32,543	32,543
Other Equipment	0	0	11,027	11,027
Total Expenditures	\$ 51,800	\$ 0	\$ 276,923	\$ 328,723

(Continued)

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

	District Attorney General Fund	Other Funds	Drug Task Force Fund	Total All Funds
Other Financing Sources (Uses):				
Transfers to District Attorneys General Conference - Salary Supplements	\$ (530)	\$ 0	\$ 0	\$ (530)
Total Other Financing Sources (Uses)	\$ (530)	\$ 0	\$ 0	\$ (530)
Net Change in Fund Balances	\$ (7,917)	\$ 130,538	\$ (19,106)	\$ 103,515
Fund Balances, July 1, 2015	16,751	0	581,838	598,589
Fund Balances, June 30, 2016	\$ 8,834	\$ 130,538	\$ 562,732	\$ 702,104

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, 2016

District
Attorney
General
Fund

ASSETS

Cash in Bank	\$	86
Cash with Trustee		408,420
Cash with Clerks, Register, and Sheriff		2,352
Accounts Receivable		257
Due from Other Governments		546
		<hr/>
Total Assets	\$	<u>411,661</u>

LIABILITIES AND FUND BALANCE

Liabilities

Accounts Payable	\$	19
Accrued Payroll		250
Total Liabilities	\$	<u>269</u>

Fund Balance

Restricted for:		
Administration of Justice	\$	411,392
Total Fund Balance	\$	<u>411,392</u>

Total Liabilities and Fund Balance	\$	<u>411,661</u>
------------------------------------	----	----------------

District Attorney General
Sixteenth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2016

	District Attorney General Fund
<hr/>	
<u>Revenues</u>	
District Attorney General Fees	\$ 51,455
Contributions	4,315
Total Revenues	<u>\$ 55,770</u>
<u>Expenditures</u>	
Part-time Personnel	\$ 4,328
Social Security	268
Employer Medicare	63
Data Processing Services	8,630
Dues and Memberships	2,012
Rentals	1,392
Travel	4,734
Other Contracted Services	2,088
Office Supplies	102
Other Supplies and Materials	869
Trustee Commissions	544
In Service/Staff Development	4,825
Data Processing Equipment	1,264
Office Equipment	1,401
Total Expenditures	<u>\$ 32,520</u>
Other Financing Sources (Uses):	
Transfers to District Attorneys General Conference:	
Salary Supplements	<u>\$ (2,510)</u>
Total Other Financing Sources (Uses)	<u>\$ (2,510)</u>
Net Change in Fund Balance	\$ 20,740
Fund Balance, July 1, 2015	<u>390,652</u>
Fund Balance, June 30, 2016	<u><u>\$ 411,392</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, 2016

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 15,629	\$ 15,629
Equity in Pooled Cash and Investments:			
Cash with Trustee	75,664	470,277	545,941
Cash with Clerks	0	68	68
Accounts Receivable	0	20,766	20,766
Due from Other Governments	0	13,296	13,296
Total Assets	<u>\$ 75,664</u>	<u>\$ 520,036</u>	<u>\$ 595,700</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 0	\$ 6,931	\$ 6,931
Accrued Payroll	0	896	896
Due to Litigants, Heirs, and Others	0	82,981	82,981
Total Liabilities	<u>\$ 0</u>	<u>\$ 90,808</u>	<u>\$ 90,808</u>
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 75,664	\$ 0	\$ 75,664
Public Safety	0	429,228	429,228
Total Fund Balances	<u>\$ 75,664</u>	<u>\$ 429,228</u>	<u>\$ 504,892</u>
Total Liabilities and Fund Balances	<u>\$ 75,664</u>	<u>\$ 520,036</u>	<u>\$ 595,700</u>

District Attorney General
Seventeenth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2016

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 14,962	\$ 0	\$ 14,962
Drug Control Fines	0	41,425	41,425
Drug Task Force Forfeitures and Seizures	0	354,685	354,685
Proceeds from Confiscated Property	0	43,695	43,695
Miscellaneous Refunds	549	33,422	33,971
Contributions and Gifts	0	19,095	19,095
Other Federal through State	0	55,249	55,249
Total Revenues	\$ 15,511	\$ 547,571	\$ 563,082
<u>Expenditures</u>			
<u>District Attorney General</u>			
Supervisor/Director	\$ 0	\$ 59,753	\$ 59,753
Detectives	0	24,779	24,779
Salary Supplements	0	37,568	37,568
Secretary(s)	0	11,565	11,565
Overtime Pay	0	1,128	1,128
Social Security	0	6,693	6,693
State Retirement	0	3,103	3,103
Employer Medicare	0	1,565	1,565
Communication	0	11,078	11,078
Contracts with Government Agencies	0	2,890	2,890
Confidential Drug Buys	0	22,874	22,874
Confidential Informant Fees	0	9,260	9,260
Other Confidential Expenses	0	1,044	1,044
Dues and Memberships	396	813	1,209
Maintenance and Repair Services - Buildings	0	587	587
Maintenance and Repair Services - Vehicles	0	8,541	8,541
Medical and Dental Services	0	20,286	20,286
Postal Charges	0	1,443	1,443
Rentals	0	14,802	14,802
Towing Services	0	5,838	5,838
Travel	1,293	8,273	9,566
Periodicals	3,086	0	3,086
Electricity	0	1,891	1,891
Gasoline	0	10,222	10,222
Law Enforcement Supplies	0	672	672
Natural Gas	0	1,106	1,106
Office Supplies	0	6,031	6,031
Tires and Tubes	0	1,119	1,119

(Continued)

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

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
	<hr/>		
Expenditures (Cont.)			
Utilities	\$ 0	\$ 192	\$ 192
Water and Sewer	0	576	576
Trustee's Commission	144	4,242	4,386
In-Service/Staff Development	0	3,225	3,225
Other Charges	13,000	2,950	15,950
Law Enforcement Equipment	0	18,055	18,055
Motor Vehicles	0	107,547	107,547
Office Equipment	5,108	795	5,903
Total Expenditures	<u>\$ 23,027</u>	<u>\$ 412,506</u>	<u>\$ 435,533</u>
Other Financing Sources (Uses):			
Transfers to District Attorneys'			
General Conference:			
Registration Fees	\$ (2,700)	\$ 0	\$ (2,700)
Total Other Financing Sources (Uses)	<u>\$ (2,700)</u>	<u>\$ 0</u>	<u>\$ (2,700)</u>
Net Change in Fund Balances	\$ (10,216)	\$ 135,065	\$ 124,849
Fund Balances, July 1, 2015	<u>85,880</u>	<u>294,163</u>	<u>380,043</u>
Fund Balances, June 30, 2016	<u>\$ 75,664</u>	<u>\$ 429,228</u>	<u>\$ 504,892</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, 2016

	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	7,671	7,671
Cash in Bank	0	542,697	542,697
Equity in Pooled Cash and Investments:			
Cash with Trustee	75,378	579,041	654,419
Total Assets	<u>\$ 75,378</u>	<u>\$ 1,131,409</u>	<u>\$ 1,206,787</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Due to Other Funds	\$ 5,478	\$ 107,699	\$ 113,177
Due to Litigants, Heirs, and Others	0	563,108	563,108
Total Liabilities	<u>\$ 5,478</u>	<u>\$ 670,807</u>	<u>\$ 676,285</u>
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 69,900	\$ 0	\$ 69,900
Public Safety	0	460,602	460,602
Total Fund Balances	<u>\$ 69,900</u>	<u>\$ 460,602</u>	<u>\$ 530,502</u>
Total Liabilities and Fund Balances	<u>\$ 75,378</u>	<u>\$ 1,131,409</u>	<u>\$ 1,206,787</u>

District Attorney General
Eighteenth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2016

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 28,778	\$ 0	\$ 28,778
Drug Control Fines	0	37,621	37,621
Interest Income	0	246	246
Miscellaneous Refunds	387	36,002	36,389
Sale of Equipment	0	95,820	95,820
Damages Recovered from Individuals	0	37,518	37,518
Contributions and Gifts	0	36,343	36,343
Other Federal Through State	0	5,938	5,938
Edward Byrne Memorial Justice Assistance Grant	0	50,250	50,250
Asset Forfeiture Funds	0	118,309	118,309
Other Direct Federal Revenue	0	76	76
Total Revenues	\$ 29,165	\$ 418,123	\$ 447,288
<u>Expenditures</u>			
Investigators	\$ 0	\$ 265,265	\$ 265,265
Secretaries	0	27,564	27,564
Auditing Services	0	1,834	1,834
Communication	0	13,698	13,698
Contracts with Government Agencies	0	6,400	6,400
Contracts with Private Agencies	0	2,297	2,297
Contributions	0	7,000	7,000
Data Processing Services	0	18,744	18,744
Dues and Memberships	300	675	975
Evaluation and Testing	0	72	72
Janitorial Services	4,320	2,555	6,875
Licenses	0	357	357
Maintenance Agreements	3,071	1,665	4,736
Maintenance and Repair Services - Buildings	0	48	48
Maintenance and Repair Services - Equipment	0	3,756	3,756
Maintenance and Repair Services - Vehicles	0	17,354	17,354
Pest Control	0	120	120
Postal Charges	0	805	805
Printing, Stationery, and Forms	0	173	173
Rentals	6,000	0	6,000
Towing Services	0	1,811	1,811
Travel	663	1,585	2,248
Veterinary Services	0	2,300	2,300
Disposal Fees	0	1,001	1,001
Maintenance and Repair Services - Record	0	1,800	1,800
Other Contracted Services	5,628	15,327	20,955

(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	\$ 1,628	\$ 1,628
Custodial Supplies	0	241	241
Data Processing Supplies	0	442	442
Diesel Fuel	0	1,470	1,470
Electricity	0	6,469	6,469
Equipment and Machinery Parts	0	1,115	1,115
Gasoline	0	20,681	20,681
General Construction Materials	0	47	47
Law Enforcement Supplies	0	2,557	2,557
Lubricants	0	65	65
Natural Gas	0	205	205
Food Supplies	828	2,570	3,398
Office Supplies	89	851	940
Periodicals	0	76	76
Small Tools	0	100	100
Uniforms	0	521	521
Vehicle Parts	0	3,029	3,029
Water and Sewer	0	219	219
Other Supplies and Materials	0	636	636
Building and Contents Insurance	0	14,651	14,651
Trustee's Commission	288	377	665
Vehicle and Equipment Insurance	0	9	9
In Service/Staff Development	4,091	5,615	9,706
Other Charges	0	3,193	3,193
Drug Buys	0	9,135	9,135
Payments to Confidential Informants	0	2,655	2,655
Undercover Operating Expenses	0	563	563
Communication Equipment	0	336	336
Data Processing Equipment	93	2,666	2,759
Furniture and Fixtures	1,980	0	1,980
Law Enforcement Equipment	0	5,750	5,750
Motor Vehicles	0	7	7
Other Equipment	0	282	282
Total	<u>\$ 27,351</u>	<u>\$ 482,367</u>	<u>\$ 509,718</u>
Total Expenditures	\$ 27,351	\$ 482,367	\$ 509,718
Net Change in Fund Balances	\$ 1,814	\$ (64,244)	\$ (62,430)
Fund Balances, July 1, 2015	<u>68,086</u>	<u>524,846</u>	<u>592,932</u>
Fund Balances, June 30, 2016	<u>\$ 69,900</u>	<u>\$ 460,602</u>	<u>\$ 530,502</u>

NINETEENTH JUDICIAL DISTRICT

NINETEENTH JUDICIAL DISTRICT

FINDING 2016-001

**THE DISTRICT ATTORNEY GENERAL'S VICTIM'S
ASSESSMENT PROGRAM HAD A DEFICIT IN CASH
AND RESTRICTED FUND BALANCE**

(Internal Control – Significant Deficiency Under *Government Auditing Standards*)

The Office of District Attorney General accounted for revenues and expenditures of their Victim's Assessment Program within the Fraud and Economic Crimes Fund. At June 30, 2016, the Victim's Assessment Program had a deficit in cash of \$7,895 and restricted fund balance of \$7,960. Sound business practices dictate that expenditures be held within available funds. This deficiency resulted from the failure to monitor balances on a timely basis.

RECOMMENDATION

Officials should take immediate steps to liquidate the deficits.

MANAGEMENT'S RESPONSE

Based on the recommendation, and after speaking with the Montgomery County Office of Accounts & Budgets, beginning this next fiscal year 2018, both of the funds will be accounted for in separate agency funds. In fact, this had already been discussed before the audit was done. Victim's Assessment funds will be distributed to the agency fund monthly, as the Fraud & Economic Crime Funds are currently being distributed.

District Attorney General
Nineteenth Judicial District
Balance Sheet
June 30, 2016

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	\$ 5,143	\$ 5,143
Equity in Pooled Cash and Investments:					
Cash with Trustee	42,332	0	42,332	281,727	324,059
Accounts Receivable	1,616	0	1,616	146	1,762
Due from Other Governments	694	0	694	2,145	2,839
Total Assets	\$ 44,642	\$ 0	\$ 44,642	\$ 289,161	\$ 333,803

LIABILITIES AND FUND BALANCES

Liabilities

Cash Overdraft	\$ 0	\$ 7,895	\$ 0	\$ 0	\$ 0
Accounts Payable	3,244	65	3,309	2,809	
Other Current Liabilities	0	0	0	70,199	70,199
Total Liabilities	\$ 3,244	\$ 7,960	\$ 3,309	\$ 73,008	\$ 76,317

Fund Balances

Restricted for:					
Administration of Justice	\$ 41,398	\$ (7,960)	\$ 33,438	\$ 0	\$ 33,438
Public Safety	0		0	216,153	216,153
Total Fund Balances	\$ 41,398	\$ (7,960)	\$ 33,438	\$ 216,153	\$ 249,591
Total Liabilities and Fund Balances	\$ 44,642	\$ 0	\$ 36,747	\$ 289,161	\$ 325,908

District Attorney General
Nineteenth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2016

	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	\$ 1,663	\$ 1,663
Drug Task Force Forfeitures and Seizures	0	0	0	112,908	112,908
Proceeds from Confiscated Property	0	0	0	51,035	51,035
Investment Income	0	0	0	103	103
Miscellaneous Refunds	640	0	640	716	1,356
Sale of Equipment	0	0	0	8,585	8,585
Contributions	0	0	0	5,000	5,000
Other Local Revenues	0	0	0	1,000	1,000
District Attorney General Fees	27,622	0	27,622	0	27,622
Asset Forfeiture Funds	0	0	0	69,087	69,087
Other Direct Federal Revenue	0	0	0	19,674	19,674
Total Revenues	\$ 28,262	\$ 0	\$ 28,262	\$ 269,771	\$ 298,033
<u>Expenditures</u>					
Assistants	\$ 0	\$ 17,046	\$ 17,046	\$ 0	\$ 17,046
Overtime Pay	0	0	0	38,726	38,726
Social Security	0	1,057	1,057	19	1,076
Employer Medicare	0	247	247	4	251
Audit Services	0	0	0	2,182	2,182
Communications	684	0	684	10,174	10,858
Confidential Drug Enforcement Payments	0	0	0	8,850	8,850
Contributions	0	150	150	0	150
Dues and Memberships	0	0	0	1,250	1,250
Janitorial Services	2,965	0	2,965	0	2,965
Licenses	0	0	0	585	585
Maintenance and Repair Services - Equipment	0	0	0	265	265
Maintenance and Repair Services - Office Equipment	0	0	0	300	300
Maintenance and Repair Services - Vehicles	0	0	0	7,060	7,060
Postal Charges	0	0	0	83	83
Printing, Stationery, and Forms	0	0	0	363	363
Rentals	0	0	0	18,805	18,805

(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	\$ 8,278	\$ 0	\$ 8,278	\$ 5,668	\$ 13,946
Tuition	5,600	0	5,600	680	6,280
Disposal Fees	0	0	0	2	2
Other Contracted Services	513	536	1,049	10,505	11,554
Animal Food and Supplies	0	422	422	0	422
Data Processing Supplies	0	0	0	177	177
Gasoline	0	0	0	39	39
Law Enforcement Supplies	0	0	0	2,132	2,132
Library Books/Media	449	0	449	132	581
Office Supplies	0	0	0	1,910	1,910
Tires and Tubes	0	0	0	3,450	3,450
Other Supplies and Materials	423	398	821	1,978	2,799
Building and Contents Insurance	0	0	0	6,052	6,052
Other Charges	0	0	0	3,943	3,943
Communication Equipment	0	0	0	1,425	1,425
Motor Vehicles	0	0	0	2,529	2,529
Law Enforcement Equipment	0	0	0	1,251	1,251
Data Processing Equipment	4,780	0	4,780	388	5,168
Furniture and Fixtures	765	0	765	0	765
Other Capital Outlay	7,248	0	7,248	0	7,248
Total Expenditures	\$ 31,705	\$ 19,856	\$ 51,561	\$ 130,927	\$ 182,488
Net Change in Fund Balances	\$ (3,443)	\$ (19,856)	\$ (23,299)	\$ 138,844	\$ 115,545
Fund Balances, July 1, 2015	44,841	11,896	56,737	77,309	134,046
Fund Balances, June 30, 2016	\$ 41,398	\$ (7,960)	\$ 33,438	\$ 216,153	\$ 249,591

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, 2016

	District Attorney General Fund	Federal Asset Forfeiture Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>				
Cash:				
Cash	\$ 0	\$ 0	\$ 10,000	\$ 10,000
Equity in Pooled Cash and Investments:				
Cash with Trustee	118,808	85,323	4,662,888	4,867,019
Accounts Receivable	382	0	0	382
Accrued Interest Receivable	101	69	4,015	4,185
Due from Other Funds	0	36,852	14,079	50,931
	<hr/>			
Total Assets	\$ 119,291	\$ 122,244	\$ 4,690,982	\$ 4,932,517
<u>LIABILITIES AND FUND BALANCES</u>				
<u>Liabilities</u>				
Accounts Payable	\$ 954	\$ 190	\$ 255,264	\$ 256,408
Accrued Payroll	0	0	17,657	17,657
Due to Other Funds	0	0	4,597	4,597
Other Current Liabilities	99	888	1,827,712	1,828,699
Total Liabilities	<hr/>			<hr/>
	\$ 1,053	\$ 1,078	\$ 2,105,230	\$ 2,107,361
<u>Fund Balances</u>				
Restricted for:				
Administration of Justice	\$ 118,238	\$ 121,166	\$ 0	\$ 239,404
Public Safety	0	0	2,585,752	2,585,752
Total Fund Balances	<hr/>			<hr/>
	\$ 118,238	\$ 121,166	\$ 2,585,752	\$ 2,825,156
Total Liabilities and Fund Balances	<hr/>			<hr/>
	\$ 119,291	\$ 122,244	\$ 4,690,982	\$ 4,932,517

District Attorney General
Twentieth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2016

	District Attorney General Fund	Metro Appropriations	Federal Asset Forfeiture Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>					
District Attorney General Fees	\$ 67,533	\$ 0	\$ 0	\$ 0	\$ 67,533
Drug Control Fines	0	0	0	836,542	836,542
Forfeitures and Seizures	0	0	12,730	723,992	736,722
Other General Service Charges	0	15,828	0	0	15,828
Investment Income	432	114	394	19,373	20,313
Miscellaneous Refunds	0	0	210	0	210
Proceeds from Confiscated Property	0	0	38,342	1,170,392	1,208,734
Other State Revenues	0	387,798	0	0	387,798
Other Federal through State	0	153,282	0	0	153,282
Total Revenues	\$ 67,965	\$ 557,022	\$ 51,676	\$ 2,750,299	\$ 3,426,962
<u>Expenditures</u>					
Longevity Pay	\$ 0	\$ 23,293	\$ 0	\$ 7,810	\$ 31,103
Overtime Pay	0	0	0	7,730	7,730
Other Salaries and Wages	0	3,774,744	0	521,791	4,296,535
Social Security	0	219,706	0	7,607	227,313
Employee and Dependent Insurance	0	564,674	0	41,772	606,446
Life Insurance	0	10,225	0	993	11,218
Dental Insurance	0	20,043	0	1,683	21,726
Local Retirement	0	522,657	0	87,304	609,961
Employer Medicare	0	51,383	0	32,525	83,908
Other Fringe Benefits	0	16,365	0	1,551	17,916
Communication	0	81,098	0	80,005	161,103
Data Processing Services	0	148,540	0	21,342	169,882
Dues and Memberships	545	750	0	135	1,430
Janitorial Services	0	0	0	11,040	11,040
Legal Notices, Recordings, and Court Costs	0	27,125	0	451	27,576
Licenses	0	12,000	0	0	12,000
Maintenance and Repair Services - Buildings	0	24,627	0	0	24,627
Maintenance and Repair Services - Office Equipment	0	1,300	4,595	72,269	78,164
Maintenance and Repair Services - Vehicles	0	16,000	461	10,624	27,085
Pest Control	0	0	0	549	549
Postal Charges	35	14,774	0	0	14,809
Printing, Stationery, and Forms	496	4,067	0	280	4,843
Rentals	0	687,743	0	0	687,743
Towing Services	0	0	0	740	740
Travel	0	62,237	0	5,101	67,338
Other Contracted Services	1,916	996	0	43,404	46,316
Data Processing Supplies	0	0	0	1,988	1,988

(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	\$ 17,143	\$ 17,143
Gasoline	0	0	1,530	5,605	7,135
Natural Gas	0	0	0	2,649	2,649
Office Supplies	0	31,891	777	1,394	34,062
Periodicals	5,713	2,287	0	3,304	11,304
Water and Sewer	0	0	0	1,388	1,388
Other Supplies and Materials	0	0	0	12,401	12,401
Vehicle and Equipment Insurance	0	0	0	4,052	4,052
In-Service/Staff Development	1,590	17,925	0	1,570	21,085
Other Charges	0	3,079	0	3,595	6,674
Data Processing Equipment	0	428	16,097	4,060	20,585
Furniture and Fixtures	0	0	10,082	1,169	11,251
Motor Vehicles	0	0	0	14,581	14,581
Other Equipment	0	0	0	1,982	1,982
Total Expenditures	\$ 10,295	\$ 6,339,957	\$ 33,542	\$ 1,033,587	\$ 7,417,381
<u>Other Financing Sources (Uses):</u>					
Funds Provided by Metro Appropriations	\$ 0	\$ 5,821,256	\$ 0	\$ 0	\$ 5,821,256
Transfers to/from Other Funds	0	(38,321)	0	0	(38,321)
Total Other Financing Sources (Uses)	\$ 0	\$ 5,782,935	\$ 0	\$ 0	\$ 5,782,935
Net Change in Fund Balances	\$ 57,670	\$ 0	\$ 18,134	\$ 1,716,712	\$ 1,792,516
Fund Balances, July 1, 2015	60,568	0	103,032	869,040	1,032,640
Fund Balances, June 30, 2016	\$ 118,238	\$ 0	\$ 121,166	\$ 2,585,752	\$ 2,825,156

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, 2016

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 5,192	\$ 5,192
Equity in Pooled Cash and Investments:			
Cash with Trustee	198,197	1,430,356	1,628,553
Total Assets	<u>\$ 198,197</u>	<u>\$ 1,435,548</u>	<u>\$ 1,633,745</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Due to Litigants, Heirs, and Others	\$ 0	\$ 294,292	\$ 294,292
Total Liabilities	<u>\$ 0</u>	<u>\$ 294,292</u>	<u>\$ 294,292</u>
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 198,197	\$ 0	\$ 198,197
Public Safety	0	1,141,256	1,141,256
Total Fund Balances	<u>\$ 198,197</u>	<u>\$ 1,141,256</u>	<u>\$ 1,339,453</u>
Total Liabilities and Fund Balances	<u>\$ 198,197</u>	<u>\$ 1,435,548</u>	<u>\$ 1,633,745</u>

District Attorney General
Twenty-first Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2016

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 69,849	\$ 0	\$ 69,849
Drug Control Fines	0	75,501	75,501
Drug Task Force Forfeitures and Seizures	0	237,684	237,684
Proceeds from Confiscated Property	0	21,507	21,507
Employee Benefit Charges/Contributions	0	1,372	1,372
Investment Income	0	3,413	3,413
Sale of Materials and Supplies	0	3,167	3,167
Other State Revenues	0	25	25
Other Federal through State	0	7,633	7,633
Other Direct Federal Revenue	0	892	892
Contributions	0	35,750	35,750
Total Revenues	\$ 69,849	\$ 386,944	\$ 456,793
<u>Expenditures</u>			
Supervisor/Director	\$ 0	\$ 77,272	\$ 77,272
Assistant(s)	0	35,111	35,111
Investigator(s)	0	303,168	303,168
Salary Supplements	24,159	0	24,159
Secretary(s)	0	54,309	54,309
Longevity Pay	0	8,800	8,800
Other Salaries and Wages	22,455	0	22,455
Social Security	0	27,819	27,819
Life Insurance	0	603	603
Medical Insurance	0	75,364	75,364
Dental Insurance	0	5,141	5,141
Disability Insurance	0	7,399	7,399
Unemployment Compensation	0	504	504
Employer Medicare	0	6,506	6,506
Other Fringe Benefits	2,920	22,271	25,191
Accounting Services	0	600	600
Audit Services	0	1,405	1,405
Communication	1,349	10,696	12,045
Confidential Drug Buys	0	2,566	2,566
Confidential Informant Fees	0	1,200	1,200
Dues and Memberships	366	1,105	1,471
Janitorial Services	0	1,650	1,650
Evaluation and Testing	0	200	200
Operating Lease Payments	0	22,500	22,500
Maintenance Agreements	0	3,718	3,718

(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>			
Maintenance and Repair Services - Equipment	\$ 0	\$ 752	\$ 752
Maintenance and Repair Services - Office Equipment	0	50	50
Maintenance and Repair Services - Vehicles	0	8,320	8,320
Postal Charges	0	333	333
Rentals	2,745	4,933	7,678
Towing Services	0	200	200
Travel	11,783	5,726	17,509
Tuition	0	2,075	2,075
Veterinary Supplies	0	1,753	1,753
Other Contracted Services	1,412	6,824	8,236
Animal Food and Supplies	0	1,664	1,664
Data Processing Supplies	0	456	456
Gasoline	0	15,890	15,890
Law Enforcement Supplies	0	1,157	1,157
Office Supplies	624	1,470	2,094
Periodicals	0	374	374
Uniforms	0	420	420
Utilities	0	5,229	5,229
Water and Sewer	0	383	383
Other Supplies and Materials	222	419	641
Premiums on Corporate Surety Bonds	0	325	325
Building and Contents Insurance	0	3,846	3,846
Liability Insurance	0	10,156	10,156
Trustee's Commission	694	5,096	5,790
In-Service/Staff Development	6,761	0	6,761
Vehicle and Equipment Insurance	0	8,028	8,028
Workers' Compensation Insurance	0	19,695	19,695
Other Charges	1,400	10,690	12,090
Building Improvements	0	184	184
Furniture and Fixtures	671	0	671
Data Processing Equipment	0	416	416
Law Enforcement Equipment	0	27,964	27,964
Office Equipment	0	810	810
Total Expenditures	\$ 77,561	\$ 815,545	\$ 893,106
Net Change in Fund Balances	\$ (7,712)	\$ (428,601)	\$ (436,313)
Fund Balances, July 1, 2015	205,909	1,569,857	1,775,766
Fund Balances, June 30, 2016	\$ 198,197	\$ 1,141,256	\$ 1,339,453

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, 2016

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 667	\$ 667
Cash in Bank	0	2,312	2,312
Equity in Pooled Cash and Investments:			
Cash with Trustee	44,317	49,529	93,846
Accounts Receivable	0	2,896	2,896
Due from Other Governments	0	1,910	1,910
Total Assets	\$ 44,317	\$ 57,314	\$ 101,631
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 0	\$ 486	\$ 486
Other Current Liabilities	0	1,956	1,956
Total Liabilities	\$ 0	\$ 2,442	\$ 2,442
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 44,317	\$ 0	\$ 44,317
Public Safety	0	54,872	54,872
Total Fund Balances	\$ 44,317	\$ 54,872	\$ 99,189
Total Liabilities and Fund Balances	\$ 44,317	\$ 57,314	\$ 101,631

District Attorney General
Twenty-Second Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2016

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
Officers Costs	\$ 2,049	\$ 0	\$ 2,049
District Attorney General Fees	33,565	0	33,565
Drug Control Fines	0	373	373
Fines	41	23,394	23,435
Drug Task Force Forfeitures and Seizures	0	6,835	6,835
Proceeds from Confiscated Property	0	11,180	11,180
Law Enforcement Grants	0	51,000	51,000
Total Revenues	\$ 35,655	\$ 92,782	\$ 128,437
<u>Expenditures</u>			
Investigators	\$ 0	\$ 50,118	\$ 50,118
Secretary(s)	8,360	0	8,360
Longevity	0	550	550
Social Security	0	3,070	3,070
State Retirement	0	4,492	4,492
Medical Insurance	0	6,820	6,820
Unemployment Compensation	0	190	190
Employer Medicare	0	718	718
Audit Services	0	1,233	1,233
Bank Charges	0	50	50
Communication	383	290	673
Dues and Memberships	0	1,050	1,050
Other Contracted Services	565	0	565
Confidential Drug Buys	0	11,325	11,325
Confidential Informant Fees	0	3,682	3,682
Confidential Informant Expenses	0	220	220
Operating Lease Payments	0	3,000	3,000
Legal Notices, Recording, and Court Costs	0	13	13
Maintenance and Repair Services - Vehicles	0	3,616	3,616
Postal Charges	0	139	139
Towing Services	0	400	400
Travel	561	1,632	2,193
Tuition	0	535	535
Food and Supplies	0	214	214
Gasoline	0	3,067	3,067

(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>			
Office Supplies	\$ 299	\$ 0	\$ 299
Other Supplies and Materials	680	0	680
Furniture and Fixtures	3,620	0	3,620
Vehicle Parts	0	9	9
Premiums on Corporate Surety Bonds	0	200	200
Refunds	0	512	512
Trustee's Commission	357	414	771
Workers' Compensation Insurance	0	4,632	4,632
Law Enforcement Equipment	0	79	79
Motor Vehicles	0	3,073	3,073
In-Service/Staff Development	1,520	0	1,520
Other Charges	2,461	0	2,461
Total Expenditures	<u>\$ 18,806</u>	<u>\$ 105,343</u>	<u>\$ 124,149</u>
Net Change in Fund Balances	\$ 16,849	\$ (12,561)	\$ 4,288
Fund Balances, July 1, 2015	<u>27,468</u>	<u>67,433</u>	<u>94,901</u>
Fund Balances, June 30, 2016	<u>\$ 44,317</u>	<u>\$ 54,872</u>	<u>\$ 99,189</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, 2016

	District Attorney General Fund	City/ County Appropriations	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>				
Cash:				
Cash on Hand	\$ 0	\$ 0	\$ 8,611	\$ 8,611
Equity in Pooled Cash and Investments:				
Cash with Trustee	23,190	95,384	4,051,170	4,169,744
Accounts Receivable	238	0	3,090	3,328
Due from Other Governments	1,052	0	3,113	4,165
	<hr/>			
Total Assets	\$ 24,480	\$ 95,384	\$ 4,065,984	\$ 4,185,848
	<hr/> <hr/>			
<u>LIABILITIES AND FUND BALANCES</u>				
<u>Liabilities</u>				
Accounts Payable	\$ 0	\$ 0	\$ 354,429	\$ 354,429
Other Current Liabilities	0	0	1,616,678	1,616,678
Total Liabilities	\$ 0	\$ 0	\$ 1,971,107	\$ 1,971,107
	<hr/>			
<u>Fund Balances</u>				
Restricted for:				
Administration of Justice	\$ 24,480	\$ 95,384	\$ 0	\$ 119,864
Public Safety	0	0	2,094,877	2,094,877
Total Fund Balances	\$ 24,480	\$ 95,384	\$ 2,094,877	\$ 2,214,741
	<hr/>			
Total Liabilities and Fund Balances	\$ 24,480	\$ 95,384	\$ 4,065,984	\$ 4,185,848
	<hr/> <hr/>			

District Attorney General
Twenty-third Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2016

	District Attorney General Fund	City/ County Appropriations	Drug Task Force Fund	Total All Funds
<u>Revenues</u>				
District Attorney General	\$ 27,881	\$ 0	\$ 0	\$ 27,881
Drug Control Fines	0	0	85,924	85,924
Drug Task Force Forfeitures and Seizures	0	0	881,320	881,320
Proceeds from Confiscated Property	0	0	223,633	223,633
Investment Income	0	0	9,110	9,110
Miscellaneous Refunds	595	0	3,017	3,612
Total Revenues	\$ 28,476	\$ 0	\$ 1,203,004	\$ 1,231,480
<u>Expenditures</u>				
Investigator(s)	\$ 0	\$ 0	\$ 254,944	\$ 254,944
Accountants/Bookkeepers	0	0	2,400	2,400
Salary Supplements	0	0	178,429	178,429
Other Salaries and Wages	0	60,413	0	60,413
In-Service Training	0	0	4,510	4,510
Social Security	0	4,622	20,368	24,990
Life Insurance	0	0	1,250	1,250
Medical Insurance	0	0	48,148	48,148
Dental Insurance	0	0	3,380	3,380
Unemployment Compensation	0	165	683	848
Local Retirement	0	0	16,207	16,207
Other Fringe Benefit	0	0	4,825	4,825
Communication	0	0	10,238	10,238
Contracts with Government Agencies	0	0	842,054	842,054
Drug Buys	0	0	32,822	32,822
Confidential Drug Enforcement Payments	0	0	24,000	24,000
Undercover Operating Expenses	0	0	3,470	3,470
Operating Lease Payments	0	0	9,839	9,839
Maintenance and Repair Services - Buildings	0	0	3,370	3,370
Maintenance and Repair Services - Vehicles	0	0	10,806	10,806
Postal Charges	0	0	158	158
Printing, Stationery, and Forms	0	0	915	915
Towing Services	0	0	5,455	5,455
Rentals	600	0	0	600
Travel	487	1,958	5,616	8,061
Animal Food and Supplies	0	0	13,959	13,959
Gasoline	0	0	33,094	33,094
Instructional Supplies and Materials	0	0	10,300	10,300
Office Supplies	4,955	0	610	5,565
Uniforms	0	0	2,371	2,371
Utilities	0	0	9,488	9,488
Building and Contents Insurance	0	0	27,525	27,525

(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
<u>Expenditures (Cont.)</u>				
Trustee's Commission	\$ 287	\$ 250	\$ 3,169	\$ 3,706
Workers' Compensation Insurance	0	0	7,897	7,897
Other Charges	16,855	819	2,698	20,372
Law Enforcement Equipment	0	0	11,591	11,591
Motor Vehicles	0	0	75,013	75,013
Total Expenditures	<u>\$ 23,184</u>	<u>\$ 68,227</u>	<u>\$ 1,681,602</u>	<u>\$ 1,773,013</u>
Other Financing Sources (Uses):				
City/County Appropriations (1)	\$ 0	\$ 70,920	\$ 0	\$ 70,920
Total Other Financing Sources (Uses)	<u>\$ 0</u>	<u>\$ 70,920</u>	<u>\$ 0</u>	<u>\$ 70,920</u>
Net Change in Fund Balances	\$ 5,292	\$ 2,693	\$ (478,598)	\$ (470,613)
Fund Balances, July 1, 2015	<u>19,188</u>	<u>92,691</u>	<u>2,573,475</u>	<u>2,685,354</u>
Fund Balances, June 30, 2016	<u>\$ 24,480</u>	<u>\$ 95,384</u>	<u>\$ 2,094,877</u>	<u>\$ 2,214,741</u>

(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 (\$1,125), 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, 2016

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 4,928	\$ 4,928
Cash in Bank	0	145,472	145,472
Equity in Pooled Cash and Investments:			
Cash with Trustee	39,862	705,404	745,266
Cash with Clerks, Register, and Sheriff	656	0	656
Due from Other Governments	1,365	0	1,365
Total Assets	<u>\$ 41,883</u>	<u>\$ 855,804</u>	<u>\$ 897,687</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Due to Litigants, Heirs, and Others	\$ 0	\$ 145,220	\$ 145,220
Total Liabilities	<u>\$ 0</u>	<u>\$ 145,220</u>	<u>\$ 145,220</u>
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 41,883	\$ 0	\$ 41,883
Public Safety	0	710,584	710,584
Total Fund Balances	<u>\$ 41,883</u>	<u>\$ 710,584</u>	<u>\$ 752,467</u>
Total Liabilities and Fund Balances	<u>\$ 41,883</u>	<u>\$ 855,804</u>	<u>\$ 897,687</u>

District Attorney General
Twenty-fourth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2016

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 29,949	\$ 0	\$ 29,949
Fines	0	57,112	57,112
Drug Task Force Forfeitures and Seizures	0	1,014,214	1,014,214
Proceeds from Confiscated Property	0	84,375	84,375
Other General Service Charges	0	3,550	3,550
Investment Income	0	596	596
Miscellaneous Refunds	0	849	849
Sale of Equipment	0	28,557	28,557
Damages Recovered from Individuals	0	1,020	1,020
Law Enforcement Grants	0	30,005	30,005
Other Direct Federal Revenue	0	12,824	12,824
Total Revenues	\$ 29,949	\$ 1,233,102	\$ 1,263,051
<u>Expenditures</u>			
Clerical Personnel	\$ 0	\$ 34,300	\$ 34,300
Other Salaries and Wages	0	64,085	64,085
In-Service Training	0	2,390	2,390
Other Per Diem and Fees	0	8,914	8,914
Social Security	0	5,770	5,770
Pensions	0	2,860	2,860
Unemployment Compensation	0	615	615
Employer Medicare	0	1,342	1,342
Audit Services	0	1,975	1,975
Communication	0	15,809	15,809
Confidential Drug Enforcement Payments	0	16,591	16,591
Dues and Memberships	0	325	325
Freight Expenses	0	51,154	51,154
Licenses	0	794	794
Maintenance and Repair Services - Buildings	0	2,788	2,788
Maintenance and Repair Services - Equipment	0	9,724	9,724
Maintenance and Repair Services - Office Equipment	0	2,291	2,291
Maintenance and Repair Services - Vehicles	0	33,025	33,025
Matching Share of Confiscated Property	0	82,676	82,676
Postal Charges	0	517	517
Printing, Stationery, and Forms	0	417	417
Rentals	0	20,400	20,400
Towing Services	0	3,450	3,450
Travel	1,206	11,988	13,194
Tuition	2,800	475	3,275
Veterinary Services	0	479	479
Remittance of Revenue Collected	0	4,000	4,000

(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	\$ 4,328	\$ 4,328
Animal Food and Supplies	0	304	304
Electricity	0	4,578	4,578
Food Supplies	0	1,059	1,059
Gasoline	0	28,843	28,843
Law Enforcement Supplies	0	2,028	2,028
Natural Gas	0	564	564
Office Supplies	0	4,707	4,707
Uniforms	0	2,990	2,990
Utilities	0	292	292
Vehicle Parts	0	2,934	2,934
Water and Sewer	0	571	571
Other Supplies and Materials	0	2,142	2,142
Premiums on Corporate Surety Bonds	0	1,575	1,575
Trustee's Commission	300	11,593	11,893
Workers' Compensation Insurance	0	21	21
Other Charges	2,564	0	2,564
Communication Equipment	0	9,943	9,943
Law Enforcement Equipment	0	29,624	29,624
Motor Vehicles	0	122,656	122,656
Other Equipment	0	1,823	1,823
Total Expenditures	<u>\$ 6,870</u>	<u>\$ 611,729</u>	<u>\$ 618,599</u>
Other Financing Sources (Uses):			
Transfers to District Attorneys' General Conference - Salary and Benefits	\$ 0	\$ (12,242)	\$ (12,242)
Transfers to Other Governmental Units in District - Salary and Benefits	0	(13,000)	(13,000)
Total Other Financing Sources (Uses)	<u>\$ 0</u>	<u>\$ (25,242)</u>	<u>\$ (25,242)</u>
Net Change in Fund Balances	\$ 23,079	\$ 596,131	\$ 619,210
Fund Balances, July 1, 2015	<u>18,804</u>	<u>114,453</u>	<u>133,257</u>
Fund Balances, June 30, 2016	<u>\$ 41,883</u>	<u>\$ 710,584</u>	<u>\$ 752,467</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, 2016

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

ASSETS

Equity in Pooled Cash and Investments:			
Cash with Trustee	\$ 173,031	\$ 190,983	\$ 364,014
Cash with Clerks, Register, and Sheriff	755	95	850
Due from Other Governments	1,884	1,097	2,981
	<hr/>		
Total Assets	\$ 175,670	\$ 192,175	\$ 367,845

LIABILITIES AND FUND BALANCES

Liabilities

Accounts Payable	\$ 0	\$ 865	\$ 865
Payroll Deductions Payable	0	1,167	1,167
Total Liabilities	\$ 0	\$ 2,032	\$ 2,032

Fund Balances

Restricted for:			
Administration of Justice	\$ 175,670	\$ 0	\$ 175,670
Public Safety	0	190,143	190,143
Total Fund Balances	\$ 175,670	\$ 190,143	\$ 365,813
	<hr/>		
Total Liabilities and Fund Balances	\$ 175,670	\$ 192,175	\$ 367,845

District Attorney General
Twenty-fifth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2016

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 35,887	\$ 0	\$ 35,887
Fines	0	24,273	24,273
Drug Task Force Forfeitures and Seizures	0	62,843	62,843
Other Federal through State	0	46,750	46,750
Asset Forfeiture Funds	0	38,291	38,291
Contracted Services	0	20,979	20,979
Total Revenues	<u>\$ 35,887</u>	<u>\$ 193,136</u>	<u>\$ 229,023</u>
<u>Expenditures</u>			
Supervisor/Director	\$ 0	\$ 91,724	\$ 91,724
Overtime Pay	0	22,499	22,499
Bonus Payments	0	892	892
Social Security	0	8,391	8,391
Pensions	0	8,660	8,660
Employee and Dependent Insurance	0	12,065	12,065
Audit Services	0	524	524
Communication	0	4,470	4,470
Confidential Drug Enforcement Payments	0	23,045	23,045
Dues and Memberships	666	0	666
Maintenance and Repair Services - Equipment	0	411	411
Maintenance and Repair Services - Vehicles	0	8,341	8,341
Travel	8,466	11,523	19,989
Remittance of Revenue Collected	0	8,976	8,976
Other Contracted Services	0	1,000	1,000
Gasoline	0	5,718	5,718
Law Enforcement Supplies	205	177	382
Office Supplies	167	1,073	1,240
Uniforms	0	806	806
Other Supplies and Materials	788	4,153	4,941
Medical Claims	0	7,095	7,095
Vehicle and Equipment Insurance	0	1,036	1,036
Workers' Compensation Insurance	0	1,956	1,956
In-Service/Staff Development	0	1,875	1,875
Other Charges	2,441	0	2,441
Law Enforcement Equipment	0	6,772	6,772
Total Expenditures	<u>\$ 12,733</u>	<u>\$ 233,182</u>	<u>\$ 245,915</u>
<u>Other Financing Sources:</u>			
Insurance Recovery	\$ 0	\$ 873	\$ 873
Total Other Financing Sources	<u>\$ 0</u>	<u>\$ 873</u>	<u>\$ 873</u>
Net Change in Fund Balances	\$ 23,154	\$ (39,173)	\$ (16,019)
Fund Balances, July 1, 2015	152,516	229,316	381,832
Fund Balances, June 30, 2016	<u>\$ 175,670</u>	<u>\$ 190,143</u>	<u>\$ 365,813</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, 2016

District
Attorney
General
Fund

ASSETS

Equity in Pooled Cash and Investments:

Cash with Trustee

\$ 23,700

Cash with Clerks, Register, and Sheriff

1,000

Due from Other Governments

233

Total Assets

\$ 24,933

FUND BALANCE

Restricted for:

Administration of Justice

\$ 24,933

Total Fund Balance

\$ 24,933

District Attorney General
Twenty-sixth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2016

	District Attorney General Fund
<hr/>	
<u>Revenues</u>	
District Attorney General Fees	\$ 19,773
Total Revenues	<u>\$ 19,773</u>
 <u>Expenditures</u>	
Communication	\$ 7,090
Travel	7,002
Office Supplies	6,629
Trustee's Commission	193
Total Expenditures	<u>\$ 20,914</u>
 Net Change in Fund Balance	 \$ (1,141)
Fund Balance, July 1, 2015	<u>26,074</u>
 Fund Balance, June 30, 2016	 <u><u>\$ 24,933</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, 2016

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 35,382	\$ 35,382
Cash in Bank	0	40,662	40,662
Equity in Pooled Cash and Investments:			
Cash with Trustee	125,956	168,142	294,098
Cash with Clerks, Register, and Sheriff	757	0	757
Due from Other Governments	221	0	221
Total Assets	<u>\$ 126,934</u>	<u>\$ 244,186</u>	<u>\$ 371,120</u>

<u>FUND BALANCES</u>			
Restricted for:			
Administration of Justice	\$ 126,934	\$ 0	\$ 126,934
Public Safety	0	244,186	244,186
Total Fund Balances	<u>\$ 126,934</u>	<u>\$ 244,186</u>	<u>\$ 371,120</u>

District Attorney General
Twenty-seventh Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2016

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 13,420	\$ 0	\$ 13,420
Drug Control Fines	0	14,380	14,380
Officers Costs	0	220	220
Drug Task Force Forfeitures and Seizures	0	105,032	105,032
Proceeds from Confiscated Property	0	19,229	19,229
Miscellaneous Refunds	0	67	67
Drug Control Grants	0	21,000	21,000
Total Revenues	<u>\$ 13,420</u>	<u>\$ 159,928</u>	<u>\$ 173,348</u>
<u>Expenditures</u>			
Audit Services	\$ 0	\$ 1,142	\$ 1,142
Communication	3,514	3,547	7,061
Data Processing Services	0	959	959
Confidential Drug Enforcement Payments	0	38,000	38,000
Dues and Memberships	850	300	1,150
Freight Expenses	0	182	182
Maintenance Agreements	0	6,600	6,600
Maintenance and Repair Services - Office Equipment	0	80	80
Maintenance and Repair Services - Vehicles	0	6,764	6,764
Postal Charges	0	60	60
Travel	3,450	6,652	10,102
Tuition	1,600	0	1,600
Other Contracted Services	0	2,400	2,400
Data Processing Supplies	0	38	38
Law Enforcement Supplies	0	8,433	8,433
Tires and Tubes	0	272	272
Uniforms	0	773	773
Other Supplies and Materials	0	1,270	1,270
Premiums on Corporate Surety Bonds	0	158	158
Trustee's Commission	130	330	460
Other Charges	1,264	17,435	18,699

(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	\$ 560	\$ 0	\$ 560
Communication Equipment	0	200	200
Law Enforcement Equipment	0	21,651	21,651
Total Expenditures	<u>\$ 11,368</u>	<u>\$ 117,246</u>	<u>\$ 128,614</u>
	0		
Other Financing Sources (Uses):			
Transfers to District Attorneys General			
Conference – Salaries and Benefits	\$ 0	\$ (2,937)	\$ (2,937)
Total Other Financing Sources (Uses)	<u>\$ 0</u>	<u>\$ (2,937)</u>	<u>\$ (2,937)</u>
Net Change in Fund Balances	\$ 2,052	\$ 39,745	\$ 41,797
Fund Balances, July 1, 2015	<u>124,882</u>	<u>204,441</u>	<u>329,323</u>
Fund Balances, June 30, 2016	<u>\$ 126,934</u>	<u>\$ 244,186</u>	<u>\$ 371,120</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, 2016

District
Attorney
General
Fund

ASSETS

Equity in Pooled Cash and Investments:

Cash with Trustee

\$ 92,357

Cash with Clerks, Register, and Sheriff

629

Due from Other Governments

54

Total Assets

\$ 93,040

FUND BALANCE

Restricted for:

Administration of Justice

\$ 93,040

Total Fund Balance

\$ 93,040

District Attorney General
Twenty-eighth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2016

	District Attorney General Fund
<hr/>	
<u>Revenues</u>	
District Attorney General Fees	\$ 19,036
Total Revenues	<u>\$ 19,036</u>
<u>Expenditures</u>	
In-Service Training	\$ 3,062
Communication	416
Contracts with Private Agencies	6,160
Dues and Memberships	245
Rentals	2,805
Travel	1,628
Library Books/Media	776
Office Supplies	385
Trustee's Commission	199
Other Charges	1,151
Data Processing Equipment	1,032
Furniture and Fixtures	267
Total Expenditures	<u>\$ 18,126</u>
Net Change in Fund Balance	\$ 910
Fund Balance, July 1, 2015	<u>92,130</u>
Fund Balance, June 30, 2016	<u><u>\$ 93,040</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, 2016

District
Attorney
General
Fund

ASSETS

Equity in Pooled Cash and Investments:

Cash with Trustee

\$ 2,211

Cash with Clerks, Register, and Sheriff

294

Total Assets

\$ 2,505

FUND BALANCE

Restricted for:

Administration of Justice

\$ 2,505

Total Fund Balance

\$ 2,505

District Attorney General
Twenty-ninth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2016

	District Attorney General Fund
<hr/>	
<u>Revenues</u>	
District Attorney General Fees	\$ 3,942
Total Revenues	<u>\$ 3,942</u>
 <u>Expenditures</u>	
Communication	\$ 1,313
Dues and Memberships	2,675
Office Supplies	546
Trustee's Commission	42
Other Charges	122
Total Expenditures	<u>\$ 4,698</u>
 Net Change in Fund Balance	 \$ (756)
Fund Balance, July 1, 2015	<u>3,261</u>
 Fund Balance, June 30, 2016	 <u><u>\$ 2,505</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, 2016

	District Attorney General Fund	Drug Task Force Fund	Federal Asset Forfeiture Funds	Other Funds	Total All Funds
<u>ASSETS</u>					
Cash:					
Cash on Hand	\$ 0	\$ 4,162	\$ 0	\$ 0	\$ 4,162
Cash in Bank	0	50	0	0	50
Equity in Pooled Cash and Investments:					
Cash with Trustee	143,673	3,836,685	5,339	109,450	4,095,147
Total Assets	<u>\$ 143,673</u>	<u>\$ 3,840,897</u>	<u>\$ 5,339</u>	<u>\$ 109,450</u>	<u>\$ 4,099,359</u>

LIABILITIES AND FUND BALANCES

<u>Liabilities</u>					
Due to Litigants, Heirs, and Others	\$ 0	\$ 2,359,396	\$ 0	\$ 0	\$ 2,359,396
Total Liabilities	<u>\$ 0</u>	<u>\$ 2,359,396</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 2,359,396</u>

<u>Fund Balances</u>					
Restricted for:					
Administration of Justice	\$ 143,673	\$ 0	\$ 0	\$ 0	\$ 143,673
Public Safety	0	1,481,501	5,339	109,450	1,596,290
Total Fund Balances	<u>\$ 143,673</u>	<u>\$ 1,481,501</u>	<u>\$ 5,339</u>	<u>\$ 109,450</u>	<u>\$ 1,739,963</u>
Total Liabilities and Fund Balances	<u>\$ 143,673</u>	<u>\$ 3,840,897</u>	<u>\$ 5,339</u>	<u>\$ 109,450</u>	<u>\$ 4,099,359</u>

District Attorney General
Thirtieth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2016

	District Attorney General Fund	Drug Task Force Fund	Federal Asset Forfeiture Funds	Other Funds	Total All Funds
<u>Revenues</u>					
District Attorney General Fees	\$ 95,566	\$ 0	\$ 0	\$ 0	\$ 95,566
Data Processing Fees	0	0	0	41,912	41,912
Proceeds from Confiscated Property	0	467,441	0	0	467,441
Other Fines, Forfeitures and Penalties	0	876,785	0	71,598	948,383
Investment Income	473	5,799	75	287	6,634
Miscellaneous Refunds	36	2,250	21,688	36,421	60,395
Sale of Property	0	0	5,998	0	5,998
Drug Control Grants	0	152,639	0	0	152,639
Substance Tax Revenue	0	7,097	0	0	7,097
Asset Forfeiture Funds	0	0	39,443	0	39,443
Contributions	0	308,395	0	0	308,395
Total Revenues	\$ 96,075	\$ 1,820,406	\$ 67,204	\$ 150,218	\$ 2,133,903
<u>Expenditures</u>					
Overtime	\$ 0	\$ 7,156	\$ 0	\$ 0	\$ 7,156
Other Salaries and Wages	0	386,349	0	2,000	388,349
Jury and Witness Expense	0	0	0	42,748	42,748
In-Service Training	0	1,433	2,139	21,264	24,836
Pensions	0	47,313	0	0	47,313
Life Insurance	0	2,216	0	0	2,216
Medical Insurance	0	36,353	0	0	36,353
Disability Insurance	0	1,317	0	0	1,317
Unemployment Compensation	0	607	0	0	607
Employer Medicare	0	5,074	0	0	5,074
Other Postemployment Benefits	0	25,025	0	0	25,025
Advertising	0	1,398	0	0	1,398
Audit Services	0	977	0	0	977
Communication	11,307	37,108	19,283	0	67,698
Contracts with Other Public Agencies	0	2,245	0	0	2,245
Contracts with Other Private Agencies	0	11,184	0	0	11,184
Contributions	0	0	0	250	250
Confidential Drug Enforcement Payments	0	12,939	0	0	12,939
Dues and Memberships	4,322	1,075	0	0	5,397

(Continued_

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

	District Attorney General Fund	Drug Task Force Fund	Federal Asset Forfeiture Funds	Other Funds	Total All Funds
<u>Expenditures</u>					
Evaluation and Testing	\$ 0	\$ 0	\$ 0	\$ 2,090	\$ 2,090
Fiscal Agent Charges	0	2,959	0	0	2,959
Freight Expense	0	20	0	0	20
Legal Notices, Recording, and Court Costs	0	0	235	0	235
Licenses	0	72	0	0	72
Maintenance and Repair Services - Equipment	0	803	0	0	803
Maintenance and Repair Services - Office Equipment	0	21,942	111	430	22,483
Maintenance and Repair Services - Vehicles	0	0	3,332	750	4,082
Matching Share	0	248,499	0	33,449	281,948
Postal Charges	662	53	0	0	715
Printing, Stationery and Forms	64	937	217	0	1,218
Rentals	0	0	0	81,687	81,687
Towing Services	0	3,271	455	0	3,726
Travel	7,703	12,421	47,449	1,849	69,422
Remittance of Revenue Collected	0	802,354	0	5,000	807,354
Other Contracted Services	1,189	522	0	0	1,711
Animal Food and Supplies	0	2,520	0	0	2,520
Data Processing Supplies	0	0	0	500	500
Duplicating Supplies	0	1,626	0	0	1,626
Gasoline	1,058	33,997	12,830	0	47,885
Law Enforcement Supplies	0	1,390	0	0	1,390
Library Books/Media	0	0	316	30	346
Office Supplies	4,771	10,395	6,434	1,387	22,987
Uniforms	0	19,594	0	0	19,594
Utilities	0	1,134	0	0	1,134
Liability Insurance	0	90	5,100	0	5,190
Trustee Commission	782	0	0	0	782
Workers' Compensation Insurance	0	1,972	0	0	1,972
Other Charges	0	0	282	0	282
Data Processing Equipment	0	0	0	3,633	3,633
Law Enforcement Equipment	0	36,292	1,090	0	37,382
Motor Vehicles	0	47,019	0	0	47,019
Total Expenditures	\$ 31,858	\$ 1,829,651	\$ 99,273	\$ 197,067	\$ 2,157,849
<u>Other Financing Sources (Uses)</u>					
Transfers to District Attorneys General					
Conference - Salary and Benefits	\$ (3,756)	\$ 0	\$ 0	\$ 0	\$ (3,756)
Total Other Financing Sources (Uses)	\$ (3,756)	\$ 0	\$ 0	\$ 0	\$ (3,756)
Net Change in Fund Balance	\$ 60,461	\$ (9,245)	\$ (32,069)	\$ (46,849)	\$ (27,702)
Fund Balance, July 1, 2015	83,212	1,490,746	37,408	156,299	1,767,665
Fund Balance, June 30, 2016	\$ 143,673	\$ 1,481,501	\$ 5,339	\$ 109,450	\$ 1,739,963

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, 2016

	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	35,011	28,186	63,197
Cash with Clerks, Register, and Sheriff	0	390	390
Total Assets	<u>\$ 35,011</u>	<u>\$ 29,076</u>	<u>\$ 64,087</u>

<u>FUND BALANCES</u>			
Restricted for:			
Administration of Justice	\$ 35,011	\$ 0	\$ 35,011
Public Safety	0	29,076	29,076
Total Fund Balances	<u>\$ 35,011</u>	<u>\$ 29,076</u>	<u>\$ 64,087</u>

District Attorney General
Thirty-first Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2016

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
Drug Control Fines	\$ 0	\$ 6,146	\$ 6,146
District Attorney General Fees	11,753	0	11,753
Proceeds from Confiscated Property	0	1,890	1,890
Total Revenues	<u>\$ 11,753</u>	<u>\$ 8,036</u>	<u>\$ 19,789</u>
<u>Expenditures</u>			
Audit Services	\$ 557	\$ 0	\$ 557
Dues and Memberships	174	650	824
Printing, Stationery, and Forms	340	0	340
Travel	2,994	3,158	6,152
Instructional Supplies and Materials	0	2,939	2,939
Law Enforcement Supplies	0	361	361
Office Supplies	0	2,278	2,278
Periodicals	84	0	84
Small Tools	161	0	161
Software	0	307	307
Other Supplies and Materials	143	1,003	1,146
Trustee's Commission	118	81	199
Premiums on Corporate Surety Bonds	0	750	750
In Service/Staff Development	9,551	670	10,221
Other Charges	226	0	226
Total Expenditures	<u>\$ 14,348</u>	<u>\$ 12,197</u>	<u>\$ 26,545</u>
Other Financing Sources (Uses):			
Transfers to District Attorneys'			
General Conference:			
Registration Fees	\$ (1,990)	\$ 0	\$ (1,990)
Total Other Financing Sources (Uses)	<u>\$ (1,990)</u>	<u>\$ 0</u>	<u>\$ (1,990)</u>
Net Change in Fund Balances	\$ (4,585)	\$ (4,161)	\$ (8,746)
Fund Balances, July 1, 2015	<u>39,596</u>	<u>33,237</u>	<u>72,833</u>
Fund Balances, June 30, 2016	<u>\$ 35,011</u>	<u>\$ 29,076</u>	<u>\$ 64,087</u>