

**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, 2018**



**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, 2018**

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

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

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

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## TABLE OF CONTENTS

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

	Page(s)
<b>Seventh Judicial District</b>	49
Findings and Recommendations	50
Balance Sheet	51
Summary of Financial Operations	52-53
<b>Eighth Judicial District</b>	54
Findings and Recommendations	55
Balance Sheet	56
Summary of Financial Operations	57-58
<b>Ninth Judicial District</b>	59
Findings and Recommendations	60
Balance Sheet	61
Summary of Financial Operations	62-63
<b>Tenth Judicial District</b>	64
Findings and Recommendations	65
Balance Sheet	66
Summary of Financial Operations	67-68
<b>Eleventh Judicial District</b>	69
Findings and Recommendations	70
Balance Sheet	71
Summary of Financial Operations	72
<b>Twelfth Judicial District</b>	73
Findings and Recommendations	74
Balance Sheet	75
Summary of Financial Operations	76-77
<b>Thirteenth Judicial District</b>	78
Findings and Recommendations	79
Balance Sheet	80
Summary of Financial Operations	81
<b>Fourteenth Judicial District</b>	82
Findings and Recommendations	83
Balance Sheet	84
Summary of Financial Operations	85-86
<b>Fifteenth Judicial District</b>	87
Findings and Recommendations	88
Balance Sheet	89
Summary of Financial Operations	90

	Page(s)
<b>Sixteenth Judicial District</b>	91
Findings and Recommendations	92
Balance Sheet	93
Summary of Financial Operations	94
<b>Seventeenth Judicial District</b>	95
Findings and Recommendations	96
Balance Sheet	97
Summary of Financial Operations	98-99
<b>Eighteenth Judicial District</b>	100
Findings and Recommendations	101
Balance Sheet	102
Summary of Financial Operations	103-104
<b>Nineteenth Judicial District</b>	105
Findings and Recommendations	106
Balance Sheet	107
Summary of Financial Operations	108-109
<b>Twentieth Judicial District</b>	110
Findings and Recommendations	111
Balance Sheet	112
Summary of Financial Operations	113-114
<b>Twenty-first Judicial District</b>	115
Findings and Recommendations	116
Balance Sheet	117
Summary of Financial Operations	118-119
<b>Twenty-second Judicial District</b>	120
Findings and Recommendations	121
Balance Sheet	122
Summary of Financial Operations	123-124
<b>Twenty-third Judicial District</b>	125
Findings and Recommendations	126
Balance Sheet	127
Summary of Financial Operations	128-129
<b>Twenty-fourth Judicial District</b>	130
Findings and Recommendations	131
Balance Sheet	132
Summary of Financial Operations	133-134

	Page(s)
<b>Twenty-fifth Judicial District</b>	135
Findings and Recommendations	136
Balance Sheet	137
Summary of Financial Operations	138
<b>Twenty-sixth Judicial District</b>	139
Findings and Recommendations	140
Balance Sheet	141
Summary of Financial Operations	142
<b>Twenty-seventh Judicial District</b>	143
Findings and Recommendations	144
Balance Sheet	145
Summary of Financial Operations	146
<b>Twenty-eighth Judicial District</b>	147
Findings and Recommendations	148
Balance Sheet	149
Summary of Financial Operations	150
<b>Twenty-ninth Judicial District</b>	151
Findings and Recommendations	152
Balance Sheet	153
Summary of Financial Operations	154
<b>Thirtieth Judicial District</b>	155
Findings and Recommendations	156
Balance Sheet	157
Summary of Financial Operations	158-159
<b>Thirty-first Judicial District</b>	160
Findings and Recommendations	161
Balance Sheet	162
Summary of Financial Operations	163

## ***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, 2018

### ***Scope***

Our review included an examination of funds administered by the district attorneys general for the year ended June 30, 2018. 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, 2018.

### ***Results***

Our review resulted in no findings.

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# INTRODUCTORY SECTION

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JUSTIN P. WILSON  
*Comptroller*

JASON E. MUMPOWER  
*Deputy Comptroller*

June 14, 2019

To Members of the General Assembly  
of the State of Tennessee, and  
The Honorable Bill Lee, 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, 2018, 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", written in a cursive style.

Justin P. Wilson  
Comptroller of the Treasury

JPW/yu

State of Tennessee  
Roster of District Attorneys General  
June 30, 2018

<u>Judicial District</u>	<u>Counties Included in Judicial District</u>	<u>District Attorney General</u>
First	Carter Johnson Unicoi Washington	Ken Baldwin
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.)

<u>Judicial District</u>	<u>Counties Included in Judicial District</u>	<u>District Attorney General</u>
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	Mark E. Davidson
Twenty-sixth	Chester Henderson Madison	Jody Pickens
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	Danny Goodman, Jr.
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, 2018, 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. 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 7-1-17	Revenues	Expenditures	Other Financing Sources (Uses)	Balance 6-30-18
District Attorney General	\$ 3,290,448	\$ 842,256	\$ (876,724)	\$ (56,359)	\$ 3,199,621
Drug Task Force	14,933,917	13,334,549	(12,946,407)	(125,320)	15,196,739
Federal Asset Forfeiture	107,903	83,046	(86,905)	1,941	105,985
Metro/County Appropriations	116,425	605,504	(7,640,032)	6,994,960	76,857
Other	288,511	231,079	(280,771)	(1,941)	236,878
Total	<u>\$ 18,737,204</u>	<u>\$ 15,096,434</u>	<u>\$ (21,830,839)</u>	<u>\$ 6,813,281</u>	<u>\$ 18,816,080</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	405,587
Third	Greene	4,103
Fourth	Sevier	149,503
Sixth	Knox	3,239,253
Seventh	Anderson	37,275
Eighth	Campbell	32,060
"	Scott	23,152
"	Claiborne	34,019
Ninth	Roane	15,000
Eleventh	Hamilton	1,315,266
Thirteenth	Putnam	106,330
Fifteenth	Town of Carthage	7,000
Sixteenth	Rutherford	170,182
Eighteenth	Sumner	85,626
Nineteenth	Montgomery	34,697
"	Robertson	4,800
Twentieth	Davidson	7,311,586 *
Twenty-third	Cheatham	18,000 *
"	Houston	1,293 *
"	Humphreys	6,000 *
"	Stewart	2,585 *
"	Ashland City	4,500 *
"	City of New Johnsonville	1,500 *
"	City of McEwen	1,500 *
"	City of White Bluff	1,125 *
Twenty-sixth	Madison	60,462
"	City of Jackson	130,145
Twenty-seventh	Weakley	41,268
Thirtieth	Shelby	<u>11,076,340</u>
Total		<u>\$ 24,407,157</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, 2018. 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, 2018. Our reviews consisted of tests of records and auditing procedures that we considered necessary in the circumstances.

Our review resulted in no findings.

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**FINDINGS, RECOMMENDATIONS  
AND FINANCIAL SECTION**

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FIRST JUDICIAL DISTRICT

**FIRST JUDICIAL DISTRICT**

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

District Attorney General  
First Judicial District  
Balance Sheet  
June 30, 2018

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 561	\$ 561
Cash in Bank	0	8,000	8,000
Equity in Pooled Cash and Investments:			
Cash with Trustee	149,618	121,361	270,979
Cash with Clerks, Register, and Sheriff	1,785	0	1,785
Accounts Receivable	0	7,081	7,081
Due from Other Governments	360	0	360
Total Assets	\$ 151,763	\$ 137,003	\$ 288,766
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 8,065	\$ 14,944	\$ 23,009
Due to Litigants, Heirs, and Others	0	1,316	1,316
Total Liabilities	\$ 8,065	\$ 16,260	\$ 24,325
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 143,698	\$ 0	\$ 143,698
Public Safety	0	120,743	120,743
Total Fund Balances	\$ 143,698	\$ 120,743	\$ 264,441
Total Liabilities and Fund Balances	\$ 151,763	\$ 137,003	\$ 288,766

District Attorney General  
First Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2018

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 27,561	\$ 0	\$ 27,561
Drug Control Fines	0	13,755	13,755
Drug Task Force Forfeitures and Seizures	0	7,390	7,390
Proceeds from Confiscated Property	0	10,971	10,971
Miscellaneous Refunds	0	519	519
Contributions and Gifts	0	20,000	20,000
Drug Task Force Grant	0	51,000	51,000
Total Revenues	<u>\$ 27,561</u>	<u>\$ 103,635</u>	<u>\$ 131,196</u>
<u>Expenditures</u>			
Salary Supplements	\$ 0	\$ 10,000	\$ 10,000
Clerical Personnel	0	30,160	30,160
Part-Time Personnel	27,999	0	27,999
Other Fringe Benefits	2,177	13,173	15,350
Audit Services	0	1,922	1,922
Communication	0	7,834	7,834
Confidential Drug Enforcement Payments	0	11,391	11,391
Dues and Memberships	6,655	1,235	7,890
Maintenance Agreements	0	1,336	1,336
Postal Charges	0	102	102
Rentals	0	12,479	12,479
Tow-in Services	0	75	75
Travel	4,479	2,749	7,228
Other Contracted Services	0	394	394
Electricity	0	1,457	1,457
Gasoline	0	6,919	6,919
Law Enforcement Supplies	0	900	900
Office Supplies	668	1,040	1,708
Other Supplies and Materials	0	295	295
Building and Contents Insurance	0	731	731

(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>			
Liability Insurance	\$ 0	\$ 2,458	\$ 2,458
Trustee's Commissions	271	98	369
Other Charges	1,597	1,150	2,747
Total Expenditures	<u>\$ 43,846</u>	<u>\$ 107,898</u>	<u>\$ 151,744</u>
Net Change in Fund Balance	\$ (16,285)	\$ (4,263)	\$ (20,548)
Fund Balance, July 1, 2017	159,983	125,006	284,989
Fund Balance, June 30, 2018	<u>\$ 143,698</u>	<u>\$ 120,743</u>	<u>\$ 264,441</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, 2018

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 326,167	\$ 326,167
Cash in Bank	0	3,710	3,710
Equity in Pooled Cash and Investments:			
Cash with Trustee	59,440	311,169	370,609
Cash with Clerks, Register, and Sheriff	1,816	923	2,739
Due from Other Governments	0	5,570	5,570
Total Assets	<u>\$ 61,256</u>	<u>\$ 647,539</u>	<u>\$ 708,795</u>

<u>FUND BALANCES</u>			
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 61,256	\$ 0	\$ 61,256
Public Safety	0	647,539	647,539
Total Fund Balances	<u>\$ 61,256</u>	<u>\$ 647,539</u>	<u>\$ 708,795</u>
Total Liabilities and Fund Balances	<u>\$ 61,256</u>	<u>\$ 647,539</u>	<u>\$ 708,795</u>

District Attorney General  
Second Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2018

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 25,159	\$ 0	\$ 25,159
Drug Control Fines	0	17,000	17,000
Drug Court Fees	0	5,171	5,171
Drug Task Force Forfeiture and Seizures	0	31,224	31,224
Drug Task Force Proceeds from Confiscated Property	0	9,121	9,121
Miscellaneous Refunds	0	435	435
Drug Task Force Grant	0	51,000	51,000
Other Governments and Citizens Groups	0	29,400	29,400
Total Revenues	<u>\$ 25,159</u>	<u>\$ 143,351</u>	<u>\$ 168,510</u>
<u>Expenditures</u>			
Salary Supplements	\$ 0	\$ 18,144	\$ 18,144
Clerical Personnel	0	31,710	31,710
Other Fringe Benefits	0	12,473	12,473
Audit Services	0	1,598	1,598
Data Processing Services	1,548	0	1,548
Contracts with Government Agencies	0	10,077	10,077
Contracts with Private Agencies	0	4,280	4,280
Confidential Drug Enforcement Payments	0	13,732	13,732
Dues and Memberships	1,505	0	1,505
Janitorial Services	900	0	900
Legal Services	453	0	453
Legal Notices, Recording, and Court Costs	0	788	788
Licenses	0	33	33
Maintenance and Repair Services - Vehicles	0	2,048	2,048
Postal Charges	0	58	58
Printing, Stationery, and Forms	25	105	130
Rentals	0	10,880	10,880
Travel	1,244	5,549	6,793
Tuition	3,990	700	4,690
Custodial Supplies	0	165	165
Gasoline	0	6,964	6,964
Law Enforcement Supplies	0	7,351	7,351

(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>			
Library Books/Media	\$ 318	\$ 0	\$ 318
Office Supplies	0	1,531	1,531
Periodicals	396	0	396
Utilities	0	3,046	3,046
Other Supplies and Materials	1	0	1
Premiums on Corporate Surety Bond	0	2,000	2,000
Trustee's Commissions	257	717	974
Law Enforcement Equipment	0	18,285	18,285
Total Expenditures	<u>\$ 10,637</u>	<u>\$ 152,234</u>	<u>\$ 162,871</u>
Net Change in Fund Balance	\$ 14,522	\$ (8,883)	\$ 5,639
Fund Balance, July 1, 2017	<u>46,734</u>	<u>656,422</u>	<u>703,156</u>
Fund Balance, June 30, 2018	<u>\$ 61,256</u>	<u>\$ 647,539</u>	<u>\$ 708,795</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, 2018

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 17,150	\$ 17,150
Cash in Bank	0	138,478	138,478
Equity in Pooled Cash and Investments:			
Cash with Trustee	219,650	85,017	304,667
Due from Other Governments	0	22,188	22,188
Total Assets	<u>\$ 219,650</u>	<u>\$ 262,833</u>	<u>\$ 482,483</u>

LIABILITIES AND FUND BALANCES

<u>Liabilities</u>			
Accounts Payable	\$ 0	\$ 6,528	\$ 6,528
Due to Litigants, Heirs, and Others	0	128,476	128,476
Total Liabilities	<u>\$ 0</u>	<u>\$ 135,004</u>	<u>\$ 135,004</u>
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 219,650	\$ 0	\$ 219,650
Public Safety	0	127,829	127,829
Total Fund Balances	<u>\$ 219,650</u>	<u>\$ 127,829</u>	<u>\$ 347,479</u>
Total Liabilities and Fund Balances	<u>\$ 219,650</u>	<u>\$ 262,833</u>	<u>\$ 482,483</u>



District Attorney General  
Third Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2018

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 22,495	\$ 0	\$ 22,495
Drug Control Fines	0	7,757	7,757
Proceeds from Confiscated Property	0	113,538	113,538
Investment Income	0	245	245
Other Local Revenues	0	20,999	20,999
Sale of Equipment	0	32,585	32,585
Drug Task Force Grant	0	64,036	64,036
Other Direct Federal	0	5,000	5,000
Asset Forfeiture Funds	0	33,471	33,471
<b>Total Revenues</b>	<b>\$ 22,495</b>	<b>\$ 277,631</b>	<b>\$ 300,126</b>
<u>Expenditures</u>			
Salary Supplements	\$ 0	\$ 47,264	\$ 47,264
Clerical Personnel	0	22,067	22,067
Part-time Personnel	0	9,431	9,431
Other Fringe Benefits	0	12,278	12,278
Audit Services	0	10,167	10,167
Communication	909	8,928	9,837
Confidential Drug Enforcement Payments	0	44,251	44,251
Dues and Memberships	680	600	1,280
Licenses	0	3,821	3,821
Maintenance & Repair Services - Equipment	0	150	150
Maintenance & Repair Services - Vehicles	0	1,607	1,607
Postal Charges	0	1,130	1,130
Printing, Stationery, and Forms	0	29	29
Travel	8,759	9,735	18,494
Tuition	5,325	1,250	6,575
Remittance of Revenue Collected	0	38,050	38,050
Other Contracted Services	3,076	13,041	16,117
Equipment and Machinery Parts	0	11,815	11,815

(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	\$ 611	\$ 611
Gasoline	0	11,184	11,184
Law Enforcement Supplies	0	185	185
Office Supplies	0	1,109	1,109
Periodicals	195	0	195
Other Supplies and Materials	0	2,133	2,133
Premiums on Corporate Suerty Bonds	0	827	827
Other Charges	0	865	865
Data Processing Equipment	380	6,036	6,416
Law Enforcement Equipment	0	28,751	28,751
Office Equipment	2,713	0	2,713
Motor Vehicles	0	3,000	3,000
Total Expenditures	<u>\$ 22,037</u>	<u>\$ 290,315</u>	<u>\$ 312,352</u>
Net Change in Fund Balances	\$ 458	\$ (12,684)	\$ (12,226)
Fund Balances, July 1, 2017	<u>219,192</u>	<u>140,513</u>	<u>359,705</u>
Fund Balances, June 30, 2018	<u>\$ 219,650</u>	<u>\$ 127,829</u>	<u>\$ 347,479</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, 2018

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 10,225	\$ 10,225
Cash in Bank	0	47,679	47,679
Equity in Pooled Cash and Investments:			
Cash with Trustee	36,888	99,163	136,051
Total Assets	<u>\$ 36,888</u>	<u>\$ 157,067</u>	<u>\$ 193,955</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 1,065	\$ 0	\$ 1,065
Due to Litigants, Heirs, and Others	0	40,602	40,602
Total Liabilities	<u>\$ 1,065</u>	<u>\$ 40,602</u>	<u>\$ 41,667</u>
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 35,823	\$ 0	\$ 35,823
Public Safety	0	116,465	116,465
Total Fund Balances	<u>\$ 35,823</u>	<u>\$ 116,465</u>	<u>\$ 152,288</u>
Total Liabilities and Fund Balances	<u>\$ 36,888</u>	<u>\$ 157,067</u>	<u>\$ 193,955</u>

District Attorney General  
Fourth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2018

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 31,933	\$ 0	\$ 31,933
Drug Control Fines	0	35,248	35,248
Drug Task Force Forfeitures and Seizures	0	18,274	18,274
Miscellaneous Refunds	0	25	25
Contributions and Gifts	1,750	0	1,750
Drug Task Force Grant	0	51,000	51,000
Other Direct Federal Revenue	0	884	884
<b>Total Revenues</b>	<b>\$ 33,683</b>	<b>\$ 105,431</b>	<b>\$ 139,114</b>
<u>Expenditures</u>			
Supervisor/Director	\$ 0	\$ 55,909	\$ 55,909
Clerical Personnel	0	39,262	39,262
Part-time Personnel	28,452	0	28,452
Other Salaries and Wages	0	1,091	1,091
Other Fringe Benefits	2,177	16,278	18,455
Communication	9,325	4,887	14,212
Confidential Drug Enforcement Payments	0	33,865	33,865
Dues and Memberships	1,630	0	1,630
Licenses	0	52	52
Maintenance & Repair Services - Equipment	0	270	270
Maintenance & Repair Services - Vehicles	0	1,193	1,193
Postal Charges	0	277	277
Printing, Stationery and Forms	0	217	217
Rentals	0	12,672	12,672
Travel	3,634	487	4,121
Data Processing Supplies	0	458	458
Electricity	0	807	807
Gasoline	0	5,233	5,233
Law Enforcement Supplies	0	517	517
Office Supplies	0	250	250
Water and Sewer	0	510	510

(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>			
Other Supplies and Materials	\$ 0	\$ 52	\$ 52
Building and Contents Insurance	0	1,695	1,695
Premiums on Corporate Surety Bonds	0	165	165
Trustee's Commission	140	497	637
In Service/Staff Development	6,210	0	6,210
Other Charges	1,963	0	1,963
Total Expenditures	<u>\$ 53,531</u>	<u>\$ 176,644</u>	<u>\$ 230,175</u>
Net Change in Fund Balances	\$ (19,848)	\$ (71,213)	\$ (91,061)
Fund Balances, July 1, 2017	<u>55,671</u>	<u>187,678</u>	<u>243,349</u>
Fund Balances, June 30, 2018	<u>\$ 35,823</u>	<u>\$ 116,465</u>	<u>\$ 152,288</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, 2018

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 2,616	\$ 2,616
Cash in Bank	0	1,464	1,464
Equity in Pooled Cash and Investments:			
Cash with Trustee	201,888	970,456	1,172,344
Cash with Clerks, Register, and Sheriff	1,530	5,736	7,266
Accounts Receivable	0	2,839	2,839
Total Assets	<u>\$ 203,418</u>	<u>\$ 983,111</u>	<u>\$ 1,186,529</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 0	\$ 131	\$ 131
Due to Litigants, Heirs, and Others	0	97,211	97,211
Total Liabilities	<u>\$ 0</u>	<u>\$ 97,342</u>	<u>\$ 97,342</u>
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 203,418	\$ 0	\$ 203,418
Public Safety	0	885,769	885,769
Total Fund Balances	<u>\$ 203,418</u>	<u>\$ 885,769</u>	<u>\$ 1,089,187</u>
Total Liabilities and Fund Balances	<u>\$ 203,418</u>	<u>\$ 983,111</u>	<u>\$ 1,186,529</u>

District Attorney General  
Fifth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2018

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 17,815	\$ 0	\$ 17,815
Drug Control Fines	0	77,585	77,585
Drug Task Force Forfeitures and Seizures	0	67,750	67,750
Investment Income	2,634	15,094	17,728
Other Local Revenue	0	3,981	3,981
Drug Task Force Grant	0	41,900	41,900
Other Direct Federal Revenue	0	43,860	43,860
Contributions	0	23,750	23,750
Sale of Property	0	12,545	12,545
<b>Total Revenues</b>	<b>\$ 20,449</b>	<b>\$ 286,465</b>	<b>\$ 306,914</b>
<u>Expenditures</u>			
Communication	\$ 0	\$ 23,052	\$ 23,052
Data Processing Services	0	3,766	3,766
Confidential Drug Enforcement Payments	0	34,570	34,570
Dues and Memberships	0	520	520
Janitorial Services	0	3,295	3,295
Operating Lease Payments	0	2,598	2,598
Licenses	0	1,196	1,196
Maintenance Agreements	0	759	759
Maintenance and Repair Services - Vehicles	0	3,688	3,688
Pest Control	0	410	410
Printing, Stationery, and Forms	0	373	373
Postal Charges	0	490	490
Rentals	0	240	240
Travel	0	11,316	11,316
Tuition	0	4,370	4,370
Other Contracted Services	0	340	340
Custodial Supplies	0	498	498
Law Enforcement Supplies	0	3,063	3,063
Office Supplies	0	1,624	1,624
Periodicals	0	47	47
Tires and Tubes	0	928	928
Utilities	0	4,793	4,793
Vehicle Parts	0	1,110	1,110

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>			
Premiums on Corporate Surety Bonds	\$ 0	\$ 312	\$ 312
Trustee's Commissions	203	1,067	1,270
Other Charges	0	28	28
Motor Vehicles	0	38,200	38,200
Law Enforcement Equipment	0	58,072	58,072
Other Equipment	0	625	625
Building Construction	0	301,086	301,086
Total Expenditures	<u>\$ 203</u>	<u>\$ 502,436</u>	<u>\$ 502,639</u>
Other Financing Sources (Uses):			
Insurance Recovery	\$ 0	\$ 15,000	\$ 15,000
Transfers to the Blount County General Fund - Salary Supplements	0	(33,000)	(33,000)
Total Other Financing Sources (Uses)	<u>\$ 0</u>	<u>\$ (18,000)</u>	<u>\$ (18,000)</u>
Net Change in Fund Balances	\$ 20,246	\$ (233,971)	\$ (213,725)
Fund Balances, July 1, 2017	<u>183,172</u>	<u>1,119,740</u>	<u>1,302,912</u>
Fund Balances, June 30, 2018	<u>\$ 203,418</u>	<u>\$ 885,769</u>	<u>\$ 1,089,187</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, 2018

District  
Attorney  
General  
Fund

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ASSETS

Equity in Pooled Cash and Investments:

Cash with Trustee

\$ 467,360

Cash with Clerks, Register and Sheriff

3,295

Total Assets

\$ 470,655

FUND BALANCE

Restricted for:

Administration of Justice

\$ 470,655

Total Fund Balance

\$ 470,655

District Attorney General  
Sixth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2018

	District Attorney General Fund
<hr/>	
<u>Revenues</u>	
District Attorney General Fees	\$ 41,563
Total Revenues	<u>\$ 41,563</u>
 <u>Expenditures</u>	
In Service/Staff Development	\$ 6,775
Total Expenditures	<u>\$ 6,775</u>
 Net Change in Fund Balance	\$ 34,788
Fund Balance, July 1, 2017	<u>435,867</u>
 Fund Balance, June 30, 2018	<u><u>\$ 470,655</u></u>



SEVENTH JUDICIAL DISTRICT

**SEVENTH JUDICIAL DISTRICT**

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

District Attorney General  
Seventh Judicial District  
Balance Sheet  
June 30, 2018

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 459	\$ 459
Cash in Bank	0	124,925	124,925
Equity in Pooled Cash and Investments:			
Cash with Trustee	20,634	324,461	345,095
Cash with Clerks, Register, and Sheriff	628	0	628
Due from Other Governments	0	14,270	14,270
Total Assets	<u>\$ 21,262</u>	<u>\$ 464,115</u>	<u>\$ 485,377</u>

LIABILITIES AND FUND BALANCES

<u>Liabilities</u>			
Accounts Payable	\$ 61	\$ 3,359	\$ 3,420
Due to Litigants, Heirs, & Others	0	122,921	122,921
Total Liabilities	<u>\$ 61</u>	<u>\$ 126,280</u>	<u>\$ 126,341</u>
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 21,201	\$ 0	\$ 21,201
Public Safety	0	337,835	337,835
Total Fund Balances	<u>\$ 21,201</u>	<u>\$ 337,835</u>	<u>\$ 359,036</u>
Total Liabilities and Fund Balances	<u>\$ 21,262</u>	<u>\$ 464,115</u>	<u>\$ 485,377</u>

District Attorney General  
Seventh Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2018

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 7,323	\$ 0	\$ 7,323
Drug Control Fines	0	3,239	3,239
Drug Task Force Forfeitures and Seizures	0	387,604	387,604
Contributions and Gifts	0	12,500	12,500
Drug Task Force Grant	0	45,960	45,960
Total Revenues	\$ 7,323	\$ 449,303	\$ 456,626
<u>Expenditures</u>			
Salary Supplements	\$ 0	\$ 7,461	\$ 7,461
Audit Services	0	2,421	2,421
Communication	733	2,774	3,507
Confidential Drug Enforcement Payments	0	6,058	6,058
Dues and Memberships	300	0	300
Maintenance and Repair Services - Vehicles	0	3,564	3,564
Printing, Stationery, and Forms	0	15	15
Towing Services	0	605	605
Travel	703	2,324	3,027
Other Contracted Services	300	400	700
Remittance of Revenues Collected	0	265,429	265,429
Office Supplies	0	655	655
Gasoline	0	4,702	4,702
Periodicals	162	0	162
Other Supplies and Materials	0	2,830	2,830
Insurance	0	6,543	6,543
Trustee's Commission	70	3,974	4,044
In Service/Staff Development	1,725	3,557	5,282
Other Charges	175	3,252	3,427
Law Enforcement Equipment	0	4,106	4,106
Furniture and Fixtures	1,000	0	1,000
Total Expenditures	\$ 5,168	\$ 320,670	\$ 325,838

(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	\$ 2,155	\$ 123,550	\$ 125,705
Fund Balances, July 1, 2017	<u>19,046</u>	<u>214,285</u>	<u>233,331</u>
Fund Balances, June 30, 2018	<u>\$ 21,201</u>	<u>\$ 337,835</u>	<u>\$ 359,036</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, 2018

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 9,169	\$ 9,169
Cash in Bank	0	2,523	2,523
Equity in Pooled Cash and Investments:			
Cash with Trustee	89,273	120,104	209,377
Accounts Receivable	0	9,928	9,928
Cash Shortage (*)	0	9,832	9,832
 Total Assets	 \$ 89,273	 \$ 151,556	 \$ 240,829
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Due to Litigants, Heirs, and Others	\$ 0	\$ 10,041	\$ 10,041
Total Liabilities	\$ 0	\$ 10,041	\$ 10,041
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 89,273	\$ 0	\$ 89,273
Public Safety	0	141,515	141,515
Total Fund Balances	\$ 89,273	\$ 141,515	\$ 230,788
 Total Liabilities and Fund Balances	 \$ 89,273	 \$ 151,556	 \$ 240,829

(\*) 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, 2018, the former director has paid all required court costs and has paid restitution of \$12,041, leaving an outstanding Cash Shortage balance of \$9,831.91 at June 30, 2018.



District Attorney General  
Eighth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2018

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 40,856	\$ 0	\$ 40,856
Drug Control Fines	0	79,621	79,621
Drug Task Force Forfeitures and Seizures	0	82,722	82,722
Sale of Equipment	0	4,050	4,050
Miscellaneous Refunds	0	7,081	7,081
Drug Task Force Grant	0	51,000	51,000
Total Revenues	<u>\$ 40,856</u>	<u>\$ 224,474</u>	<u>\$ 265,330</u>
<u>Expenditures</u>			
Supervisor/Director	\$ 0	\$ 49,440	\$ 49,440
Assistant(s)	0	45,320	45,320
Salary Supplements	0	11,909	11,909
Secretaries	0	28,840	28,840
Other Fringe Benefits	0	31,004	31,004
Communication	0	6,905	6,905
Confidential Drug Enforcement Payments	0	15,270	15,270
Maintenance and Repair Services - Vehicles	0	1,770	1,770
Postal Charges	0	158	158
Rentals	0	30,000	30,000
Tow-in Services	0	225	225
Travel	5,493	3,826	9,319
In Service/Staff Development	300	0	300
Other Contracted Services	3,600	189	3,789
Electricity	0	2,378	2,378
Food Supplies	0	1,080	1,080
Gasoline	0	9,189	9,189
Law Enforcement Supplies	0	832	832
Office Supplies	0	1,490	1,490
Uniforms	0	260	260
Water and Sewer	0	1,532	1,532
Vehicle Parts	0	410	410
Other Supplies and Materials	0	565	565

(Continued)

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

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Expenditures (Cont.)</u>			
Other Charges	\$ 0	\$ 7,666	\$ 7,666
Trustee's Commissions	0	1,523	1,523
Vehicle and Equipment Insurance	0	11,378	11,378
Workers' Compensation Insurance	0	2,939	2,939
Law Enforcement Equipment	0	5,061	5,061
Total Expenditures	<u>\$ 9,393</u>	<u>\$ 271,159</u>	<u>\$ 280,552</u>
<u>Other Financing Sources (Uses):</u>			
Transfers to District Attorneys' General Conference- Salary Supplements	\$ (26,425)	\$ 0	\$ (26,425)
Total Other Financing Sources (Uses)	<u>\$ (26,425)</u>	<u>\$ 0</u>	<u>\$ (26,425)</u>
Net Change in Fund Balances	\$ 5,038	\$ (46,685)	\$ (41,647)
Fund Balances, July 1, 2017	<u>84,235</u>	<u>188,200</u>	<u>272,435</u>
Fund Balances, June 30, 2018	<u>\$ 89,273</u>	<u>\$ 141,515</u>	<u>\$ 230,788</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, 2018

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 2,565	\$ 2,565
Cash in Bank	0	45,878	45,878
Equity in Pooled Cash and Investments:			
Cash with Trustee	30,467	134,736	165,203
Cash with Clerks, Register, and Sheriff	588	83	671
Accounts Receivable	693	3,336	4,029
Due from Other Governments	0	20,647	20,647
Prepaid Items	0	11,221	11,221
Total Assets	\$ 31,748	\$ 218,466	\$ 250,214
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 373	\$ 10,310	\$ 10,683
Due to Litigants, Heirs, and Others	0	45,878	45,878
Total Liabilities	\$ 373	\$ 56,188	\$ 56,561
<u>Fund Balances</u>			
Nonspendable:			
Prepaid Items	\$ 0	\$ 11,221	\$ 11,221
Restricted for:			
Administration of Justice	31,375	0	31,375
Public Safety	0	151,057	151,057
Total Fund Balances	\$ 31,375	\$ 162,278	\$ 193,653
Total Liabilities and Fund Balances	\$ 31,748	\$ 218,466	\$ 250,214

District Attorney General  
Ninth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2018

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 17,465	\$ 0	\$ 17,465
Drug Control Fines	0	47,824	47,824
Officers Costs	0	579	579
Drug Task Force Forfeitures and Seizures	0	17,437	17,437
Proceeds from Confiscated Property	0	13,033	13,033
Other Fines, Forfeitures, and Penalties	0	36,025	36,025
Investment Income	0	33	33
Miscellaneous Refunds	0	2,894	2,894
Contributions and Gifts	0	4,291	4,291
Sale of Equipment	0	22,472	22,472
Other State Grants	0	510	510
Other State Revenues	0	2,392	2,392
Drug Task Force Grant	0	51,000	51,000
Other Direct Federal	0	5,854	5,854
<b>Total Revenues</b>	<b>\$ 17,465</b>	<b>\$ 204,344</b>	<b>\$ 221,809</b>
<u>Expenditures</u>			
Assistant(s)	\$ 0	\$ 54,384	\$ 54,384
Part-time Personnel	2,920	970	3,890
Overtime Pay	0	7,254	7,254
Social Security	222	4,627	4,849
State Retirement	0	3,655	3,655
Life Insurance	0	66	66
Medical Insurance	0	7,251	7,251
Dental Insurance	0	327	327
Other Fringe Benefits	0	480	480
Communication	1,888	6,993	8,881
Confidential Drug Enforcement Payments	0	4,635	4,635
Licenses	0	27	27
Dues and Memberships	0	300	300
Maintenance and Repair Services - Vehicles	0	2,116	2,116
Printing, Stationery, and Forms	385	0	385
Tow-in Services	0	1,500	1,500

(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>			
Travel	\$ 0	\$ 2,968	\$ 2,968
Remittance of Revenues Collected	0	10,357	10,357
Gasoline	0	7,619	7,619
Law Enforcement Supplies	354	346	700
Office Supplies	1,309	0	1,309
Tires and Tubes	0	2,782	2,782
Other Supplies and Materials	4,222	4,420	8,642
Liability Insurance	0	11,221	11,221
Premium on Corporate Surety Bond	100	475	575
Trustee's Commissions	180	781	961
In Service/Staff Development	315	0	315
Other Charges	486	130	616
Motor Vehicles	0	32,438	32,438
Total Expenditures	<u>\$ 12,381</u>	<u>\$ 168,122</u>	<u>\$ 180,503</u>
Other Financing Sources (Uses):			
Transfers to District Attorneys' General Conference - Salary Supplements	\$ 0	\$ (34,757)	\$ (34,757)
Total Other Financing Sources (Uses)	<u>\$ 0</u>	<u>\$ (34,757)</u>	<u>\$ (34,757)</u>
Net Change in Fund Balances	\$ 5,084	\$ 1,465	\$ 6,549
Fund Balance, July 1, 2017	<u>26,291</u>	<u>160,813</u>	<u>187,104</u>
Fund Balance, June 30, 2018	<u>\$ 31,375</u>	<u>\$ 162,278</u>	<u>\$ 193,653</u>

TENTH JUDICIAL DISTRICT



**TENTH JUDICIAL DISTRICT**

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

District Attorney General  
Tenth Judicial District  
Balance Sheet  
June 30, 2018

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 3,790	\$ 3,790
Cash in Bank	0	223,592	223,592
Equity in Pooled Cash and Investments:			
Cash with Trustee	156,104	266,905	423,009
Accounts Receivable	220	5,352	5,572
Total Assets	<u>\$ 156,324</u>	<u>\$ 499,639</u>	<u>\$ 655,963</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 48	\$ 6,408	\$ 6,456
Due to Other Funds	0	28,662	28,662
Due to Litigants, Heirs, and Others	0	205,660	205,660
Total Liabilities	<u>\$ 48</u>	<u>\$ 240,730</u>	<u>\$ 240,778</u>
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 156,276	\$ 0	\$ 156,276
Public Safety	0	258,909	258,909
Total Fund Balances	<u>\$ 156,276</u>	<u>\$ 258,909</u>	<u>\$ 415,185</u>
Total Liabilities and Fund Balances	<u>\$ 156,324</u>	<u>\$ 499,639</u>	<u>\$ 655,963</u>

District Attorney General  
Tenth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2018

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 46,391	\$ 0	\$ 46,391
Drug Control Fines	0	37,372	37,372
Drug Task Force Forfeitures and Seizures	0	285,558	285,558
Investment Income	1,299	3,294	4,593
Sale of Equipment	0	35,227	35,227
Sale of Property	0	125,725	125,725
Contributions and Gifts	0	500	500
Other Local Revenues	0	1,985	1,985
Drug Task Force Grant	0	39,003	39,003
Other Federal through State	0	11,190	11,190
Asset Forfeiture Funds	0	9,713	9,713
Other Direct Federal Revenue	0	5,003	5,003
Contributions	0	13,600	13,600
Total Revenues	\$ 47,690	\$ 568,170	\$ 615,860
<u>Expenditures</u>			
Drug Task Force Personnel	\$ 0	\$ 299,421	\$ 299,421
Secretary(s)	0	37,113	37,113
Temporary Personnel	9,576	0	9,576
Overtime Pay	0	11,785	11,785
In Service Training	1,950	4,302	6,252
Social Security	733	25,078	25,811
State Retirement	0	13,136	13,136
Employee and Dependent Insurance	0	54,022	54,022
Life Insurance	0	362	362
Unemployment Compensation	57	294	351
Audit Services	0	5,519	5,519
Communications	5,691	12,605	18,296
Contributions	0	1,520	1,520
Confidential Drug Enforcement Payments	0	20,435	20,435
Dues and Memberships	0	50	50
Maintenance Agreements	0	17,017	17,017

(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>			
Maintenance and Repair Services - Buildings	\$ 0	\$ 13,490	\$ 13,490
Maintenance and Repair Services - Vehicles	0	7,140	7,140
Pest Control	0	250	250
Postal Charges	0	175	175
Rentals	0	14,027	14,027
Towing Services	0	670	670
Travel	19,976	8,120	28,096
Veterinary Services	0	253	253
Remittance of Revenues Collected	0	79,115	79,115
Disposal Fees	0	1,634	1,634
Other Contracted Services	0	2,000	2,000
Animal Food and Supplies	0	910	910
Gasoline	0	15,138	15,138
Law Enforcement Supplies	0	1,191	1,191
Office Supplies	7,684	5,348	13,032
Uniforms	0	369	369
Utilities	0	8,459	8,459
Other Supplies and Materials	13,397	0	13,397
Liability Insurance	0	16,008	16,008
Trustee's Commissions	442	0	442
Workers' Compensation Insurance	16	10,113	10,129
Other Charges	0	816	816
Law Enforcement Equipment	0	24,344	24,344
Motor Vehicles	0	30,103	30,103
Office Equipment	0	21,391	21,391
Total Expenditures	\$ 59,522	\$ 763,723	\$ 823,245
<u>Other Financing Sources (Uses):</u>			
Insurance Recovery	\$ 0	\$ 926	\$ 926
Total Other Financing Sources (Uses):	\$ 0	\$ 926	\$ 926
Net Change in Fund Balances	\$ (11,832)	\$ (194,627)	\$ (206,459)
Fund Balances, July 1, 2017	168,108	453,536	621,644
Fund Balances, June 30, 2018	\$ 156,276	\$ 258,909	\$ 415,185

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, 2018

District  
Attorney  
General  
Fund

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ASSETS

Equity in Pooled Cash and Investments:	
Cash with Trustee	\$ 69,775
	<hr/>
Total Assets	\$ 69,775
	<hr/> <hr/>

LIABILITIES AND FUND BALANCES

<u>Liabilities</u>	
Accrued Payroll	\$ 931
	<hr/>
<u>Fund Balances</u>	
Restricted for:	
Administration of Justice	\$ 68,844
	<hr/>
Total Liabilities and Fund Balances	\$ 69,775
	<hr/> <hr/>

District Attorney General  
Eleventh Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2018

	District Attorney General Fund
<hr/>	
<u>Revenues</u>	
District Attorney General Fees	\$ 23,251
Investment Income	1,041
Total Revenues	<u>\$ 24,292</u>
<u>Expenditures</u>	
Salaries	\$ 25,823
Social Security Tax	1,976
Insurance	604
Trustee's Commission	7
Computer Program Development	14,404
Computer Support	0
Miscellaneous	220
Total Expenditures	<u>\$ 43,034</u>
Other Financing Sources (Uses):	
Transfers to District Attorneys'	
General Conference:	
Registration Fees	<u>\$ (8,750)</u>
Total Other Financing Sources (Uses)	<u>\$ (8,750)</u>
Net Change in Fund Balance	\$ (27,492)
Fund Balance, July 1, 2017	<u>96,336</u>
Fund Balance, June 30, 2018	<u><u>\$ 68,844</u></u>



TWELFTH JUDICIAL DISTRICT

**TWELFTH JUDICIAL DISTRICT**

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

District Attorney General  
Twelfth Judicial District  
Balance Sheet  
June 30, 2018

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 1,295	\$ 1,295
Equity in Pooled Cash and Investments:			
Cash with Trustee	43,061	96,987	140,048
Cash with Clerks, Register, and Sheriff	0	2,967	2,967
Due from Other Governments	919	0	919
	<hr/>		
Total Assets	\$ 43,980	\$ 101,249	\$ 145,229

FUND BALANCES

<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 43,980	\$ 0	\$ 43,980
Public Safety	0	101,249	101,249
	<hr/>		
Total Fund Balances	\$ 43,980	\$ 101,249	\$ 145,229

District Attorney General  
Twelfth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2018

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
Drug Control Fines	\$ 0	\$ 1,625	\$ 1,625
Other Local Option Taxes	0	31,595	31,595
District Attorney General Fees	17,188	0	17,188
Drug Task Force Forfeitures and Seizures	0	1,300	1,300
Proceeds from Confiscated Property	0	98,872	98,872
Other Fines, Forfeitures, and Penalties	0	605	605
Contributions and Gifts	0	6,000	6,000
Law Enforcement Grants	0	35,912	35,912
Other Local Option Revenue	1,156	0	1,156
Other Direct Federal Revenue	0	1,020	1,020
<b>Total Revenues</b>	<b>\$ 18,344</b>	<b>\$ 176,929</b>	<b>\$ 195,273</b>
<u>Expenditures</u>			
Supervisor/Director	\$ 0	\$ 42,211	\$ 42,211
Deputies	0	10,162	10,162
Clerical Personnel	0	6,518	6,518
Overtime Pay	0	6,336	6,336
Other Salaries and Wages	0	970	970
Social Security	0	4,871	4,871
State Retirement	0	4,541	4,541
Employee and Dependent Insurance	0	9,789	9,789
Unemployment Compensation	0	23	23
Communication	6,467	0	6,467
Confidential Drug Enforcement Payments	0	9,505	9,505
Dues and Memberships	0	300	300
Legal Notices, Recording, and Courts Costs	0	219	219
Janitorial Services	1,030	0	1,030
Rentals	1,860	4,800	6,660
Towing	0	425	425
Travel	0	556	556
Gasoline	0	3,588	3,588
Tires and Tubes	0	810	810
Office Supplies	5	0	5

(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	\$ 374	\$ 374
Vehicle Parts	0	598	598
Premiums on Corporate Surety Bonds	0	245	245
Trustee's Commission	187	774	961
In-Service/Staff Development	270	0	270
Other Charges	2,268	2,144	4,412
Law Enforcement Equipment	0	371	371
Motor Vehicles	0	13,116	13,116
Office Equipment	0	1,616	1,616
Total Expenditures	<u>\$ 12,087</u>	<u>\$ 124,862</u>	<u>\$ 136,949</u>
Other Financing Sources (Uses):			
Transfers to District Attorneys'			
General Conference:			
Contributions	\$ (3,450)	\$ 0	\$ (3,450)
Total Other Financing Sources (Uses)	<u>\$ (3,450)</u>	<u>\$ 0</u>	<u>\$ (3,450)</u>
Net Change in Fund Balances	\$ 2,807	\$ 52,067	\$ 58,324
Fund Balances, July 1, 2017	<u>41,173</u>	<u>\$ 49,182</u>	<u>90,355</u>
Fund Balances, June 30, 2018	<u>\$ 43,980</u>	<u>\$ 101,249</u>	<u>\$ 145,229</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, 2018

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Equity in Pooled Cash and Investments:			
Cash with Trustee	\$ 97,494	\$ 39,409	\$ 136,903
Cash with Clerks, Register, and Sheriff	1,870	166	2,036
Due from Other Governments	0	3,944	3,944
Total Assets	<u>\$ 99,364</u>	<u>\$ 43,519</u>	<u>\$ 142,883</u>

FUND BALANCES

Fund Balances

Restricted for:			
Administration of Justice	\$ 99,364	\$ 0	\$ 99,364
Public Safety	0	43,519	43,519
Total Fund Balances	<u>\$ 99,364</u>	<u>\$ 43,519</u>	<u>\$ 142,883</u>
Total Liabilities and Fund Balances	<u>\$ 99,364</u>	<u>\$ 43,519</u>	<u>\$ 142,883</u>



District Attorney General  
Thirteenth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2018

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
Drug Control Fines	\$ 0	\$ 2,710	\$ 2,710
District Attorney General Fees	36,638	0	36,638
Drug Task Force Forfeitures and Seizures	0	2,769	2,769
Sale of Materials and Supplies	0	501	501
Drug Control Grants	0	53,324	53,324
Contributions	0	42,511	42,511
Other	153	18,526	18,679
Total Revenues	<u>\$ 36,791</u>	<u>\$ 120,341</u>	<u>\$ 157,132</u>
<u>Expenditures</u>			
Accountants/Bookkeepers	\$ 0	\$ 48,000	\$ 48,000
Longevity Pay	0	1,000	1,000
Other Salaries and Wages	0	16,656	16,656
Other Fringe Benefits	0	12,542	12,542
Jury and Witness Fees	825	0	825
Audit Services	0	1,589	1,589
Communication	3,902	3,692	7,594
Legal Notices, Recording, and Court Costs	3,028	0	3,028
Rentals	0	140	140
Towing Services	0	550	550
Travel	8,046	3,787	11,833
Office Supplies	1,791	1,171	2,962
Other Supplies and Materials	102	0	102
Building and Contents Insurance	0	357	357
Premiums on Corporate Surety Bonds	0	260	260
Trustee's Commission	365	167	532
Equipment and Fixtures	5,555	0	5,555
Other Charges	2,001	0	2,001
Total Expenditures	<u>\$ 25,615</u>	<u>\$ 89,911</u>	<u>\$ 115,526</u>
Net Change in Fund Balances	\$ 11,176	\$ 30,430	\$ 41,606
Fund Balances, July 1, 2017	<u>88,188</u>	<u>13,089</u>	<u>101,277</u>
Fund Balances, June 30, 2018	<u>\$ 99,364</u>	<u>\$ 43,519</u>	<u>\$ 142,883</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, 2018

	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	45,742	341,459	387,201
Cash with Clerks, Register, and Sheriff	668	4,486	5,154
Due from Other Governments	0	7,390	7,390
Total Assets	<u>\$ 46,410</u>	<u>\$ 353,686</u>	<u>\$ 400,096</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Due to State of Tennessee	\$ 0	\$ 4	\$ 4
Total Liabilities	<u>\$ 0</u>	<u>\$ 4</u>	<u>\$ 4</u>
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 46,410	\$ 0	\$ 46,410
Public Safety	0	353,682	353,682
Total Fund Balances	<u>\$ 46,410</u>	<u>\$ 353,682</u>	<u>\$ 400,092</u>
Total Liabilities and Fund Balances	<u>\$ 46,410</u>	<u>\$ 353,686</u>	<u>\$ 400,096</u>

District Attorney General  
Fourteenth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2018

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
Drug Control Fines	\$ 0	\$ 177,671	\$ 177,671
District Attorney General Fees	9,984	0	9,984
Investment Income	0	1,644	1,644
Miscellaneous Refunds	0	402	402
Other Contracted Services	0	88,677	88,677
Total Revenues	<u>\$ 9,984</u>	<u>\$ 268,394</u>	<u>\$ 278,378</u>
<u>Expenditures</u>			
Supervisor/Director	\$ 0	\$ 30,157	\$ 30,157
Investigators	0	82,375	82,375
Social Security	0	8,609	8,609
State Retirement	0	7,196	7,196
Dental Insurance	0	258	258
Unemployment Compensation	0	130	130
Audit Services	0	507	507
Communication	9,997	2,166	12,163
Contributions	0	3,205	3,205
Dues and Memberships	0	555	555
Maintenance and Repair Services - Vehicles	0	3,746	3,746
Rentals	10,158	16,800	26,958
Travel	379	9,771	10,150
Law Enforcement Supplies	0	7,390	7,390
Uniforms	0	129	129
Office Supplies	588	1,490	2,078
Other Supplies and Materials	644	2,554	3,198
Premiums of Corporate Surety Bonds	0	126	126
Vehicle and Equipment Insurance	0	1,124	1,124
In Service/Staff Development	813	0	813
Other Charges	0	4,414	4,414
Total Expenditures	<u>\$ 22,579</u>	<u>\$ 182,702</u>	<u>\$ 205,281</u>

(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	\$ (2,450)	\$ (75)	\$ (2,525)
Total Other Financing Sources (Uses)	<u>\$ (2,450)</u>	<u>\$ (75)</u>	<u>\$ (2,525)</u>
Net Change in Fund Balances	\$ (15,045)	\$ 85,617	\$ 70,572
Fund Balances, July 1, 2017	<u>61,455</u>	<u>268,065</u>	<u>329,520</u>
Fund Balances, June 30, 2018	<u>\$ 46,410</u>	<u>\$ 353,682</u>	<u>\$ 400,092</u>

FIFTEENTH JUDICIAL DISTRICT

**FIFTEENTH JUDICIAL DISTRICT**

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



District Attorney General  
Fifteenth Judicial District  
Balance Sheet  
June 30, 2018

	District Attorney General Fund	Other Funds	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>				
Cash:				
Cash on Hand	\$ 0	\$ 0	\$ 8,821	\$ 8,821
Cash in Bank	0	0	26,124	26,124
Equity in Pooled Cash and Investments:				
Cash with Trustee	17,579	131,198	555,424	704,201
Cash with Clerks, Register, and Sheriff	0	0	237	237
Accounts Receivable	0	0	22,286	22,286
Due from Other Governments	0	0	36,230	36,230
Total Assets	<u>\$ 17,579</u>	<u>\$ 131,198</u>	<u>\$ 649,122</u>	<u>\$ 797,899</u>
<u>LIABILITIES AND FUND BALANCES</u>				
<u>Liabilities</u>				
Accounts Payable	\$ 0	\$ 0	\$ 22,636	\$ 22,636
Due to Other Funds	0	0	276	276
Due to Litigants, Heirs, and Others	0	0	19,352	19,352
Total Liabilities	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 42,264</u>	<u>\$ 42,264</u>
<u>Fund Balances</u>				
Restricted for:				
Administration of Justice	\$ 17,579	\$ 131,198	\$ 0	\$ 148,777
Public Safety	0	0	606,858	606,858
Total Fund Balances	<u>\$ 17,579</u>	<u>\$ 131,198</u>	<u>\$ 606,858</u>	<u>\$ 755,635</u>
Total Liabilities and Fund Balances	<u>\$ 17,579</u>	<u>\$ 131,198</u>	<u>\$ 649,122</u>	<u>\$ 797,899</u>

District Attorney General  
Fifteenth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2018

	District Attorney General Fund	Other Funds	Drug Task Force Fund	Total All Funds
<u>Revenues</u>				
Data Entry Fee - Circuit Court	\$ 0	\$ 0	\$ 11,367	\$ 11,367
Drug Control Fines	0	0	47,928	47,928
District Attorney General Fees	29,058	0	0	29,058
Drug Task Force Forfeitures and Seizures	0	0	100,248	100,248
Proceeds from Confiscated Property	0	0	42,481	42,481
Investment Income	0	392	0	392
Miscellaneous Refunds	493	0	86	579
Damages Recovered From Individuals	0	0	160	160
Law Enforcement Grants	0	0	50,937	50,937
Contributions	0	0	7,000	7,000
Total Revenues	\$ 29,551	\$ 392	\$ 260,207	\$ 290,150
<u>Expenditures</u>				
Other Salaries and Wages	\$ 0	\$ 0	\$ 135,953	\$ 135,953
Jury and Witness Fees	4,425	0	0	4,425
Communication	0	0	10,993	10,993
Confidential Drug Enforcement Payments	0	0	18,040	18,040
Maintenance and Repair Services - Buildings	0	0	2,729	2,729
Maintenance and Repair Services - Office Equipment	0	0	1,100	1,100
Maintenance and Repair Services - Vehicles	0	0	2,294	2,294
Pest Control	0	0	1,125	1,125
Postal Charges	0	0	377	377
Rentals	0	0	5,479	5,479
Towing Services	0	0	600	600
Travel	0	0	5,321	5,321
Tuition	0	0	1,730	1,730
Other Contracted Services	0	0	1,936	1,936
Gasoline	0	0	3,256	3,256
Library Books/Media	4,096	0	0	4,096
Office Supplies	1,218	0	2,282	3,500
Uniforms	0	0	981	981
Other Supplies and Materials	814	0	747	1,561
Building and Contents Insurance	0	0	2,226	2,226
Trustee's Commission	291	4	1,707	2,002
In-Service/Staff Development	5,906	0	0	5,906
Other Charges	4,150	0	1,789	5,939
Communication Equipment	0	0	2,934	2,934
Furniture and Fixtures	2,952	0	0	2,952
Law Enforcement Equipment	0	0	49,297	49,297
Motor Vehicles	0	0	13,635	13,635
Other Equipment	0	0	363	363
Total Expenditures	\$ 23,852	\$ 4	\$ 266,894	\$ 290,750
Net Change in Fund Balances	\$ 5,699	\$ 388	\$ (6,687)	\$ (600)
Fund Balances, July 1, 2017	11,880	130,810	613,545	756,235
Fund Balances, June 30, 2018	\$ 17,579	\$ 131,198	\$ 606,858	\$ 755,635

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, 2018

District  
Attorney  
General  
Fund

ASSETS

Cash with Trustee	\$ 390,582
Cash with Clerks, Register, and Sheriff	1,267
Due from Other Governments	15,451
	<hr/>
Total Assets	\$ 407,300
	<hr/> <hr/>

LIABILITIES AND FUND BALANCE

Liabilities

Accounts Payable	\$ 24
Accrued Payroll	315
Total Liabilities	\$ 339
	<hr/>

Fund Balance

Restricted for:	
Administration of Justice	\$ 406,961
Total Fund Balance	\$ 406,961
	<hr/>

Total Liabilities and Fund Balance	\$ 407,300
	<hr/> <hr/>

District Attorney General  
Sixteenth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2018

	District Attorney General Fund
<hr/>	
<u>Revenues</u>	
District Attorney General Fees	\$ 28,574
Other Fines, Forfeitures, and Penalties	14,737
Total Revenues	<u>\$ 43,311</u>
<u>Expenditures</u>	
Part-time Personnel	\$ 8,160
Social Security	506
Employer Medicare	118
Data Processing Services	1,026
Dues and Memberships	2,267
Travel	3,730
Other Contracted Services	1,910
Office Supplies	1,023
Other Supplies and Materials	803
Trustee Commissions	293
In Service/Staff Development	9,430
Other Charges	5,185
Office Equipment	3,894
Total Expenditures	<u>\$ 38,345</u>
Net Change in Fund Balance	\$ 4,966
Fund Balance, July 1, 2017	<u>401,995</u>
Fund Balance, June 30, 2018	<u><u>\$ 406,961</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, 2018

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 5,703	\$ 5,703
Equity in Pooled Cash and Investments:			
Cash with Trustee	57,170	388,063	445,233
Cash with Clerks	0	68	68
Accounts Receivable	0	18,756	18,756
Due from Other Governments	0	5,033	5,033
	<hr/>		
Total Assets	\$ 57,170	\$ 417,623	\$ 474,793
	<hr/> <hr/>		
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 0	\$ 1,537	\$ 1,537
Due to Litigants, Heirs, and Others	0	5,175	5,175
Total Liabilities	\$ 0	\$ 6,712	\$ 6,712
	<hr/>		
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 57,170	\$ 0	\$ 57,170
Public Safety	0	410,911	410,911
Total Fund Balances	\$ 57,170	\$ 410,911	\$ 468,081
	<hr/>		
Total Liabilities and Fund Balances	\$ 57,170	\$ 417,623	\$ 474,793
	<hr/> <hr/>		

District Attorney General  
Seventeenth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2018

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 8,820	\$ 0	\$ 8,820
Drug Control Fines	0	43,339	43,339
Drug Task Force Forfeitures and Seizures	0	78,102	78,102
Proceeds from Confiscated Property	0	34,020	34,020
Contributions and Gifts	0	39,940	39,940
Other Federal through State	0	51,000	51,000
<b>Total Revenues</b>	<b>\$ 8,820</b>	<b>\$ 246,401</b>	<b>\$ 255,221</b>
<u>Expenditures</u>			
Supervisor/Director	\$ 0	\$ 65,830	\$ 65,830
Detectives	0	39,329	39,329
Salary Supplements	0	11,806	11,806
Secretary(s)	0	14,696	14,696
Social Security	0	8,481	8,481
State Retirement	0	4,044	4,044
Employer Medicare	0	1,984	1,984
Communication	0	11,294	11,294
Contracts with Government Agencies	0	2,208	2,208
Confidential Drug Buys	0	13,403	13,403
Confidential Informant Fees	0	5,590	5,590
Other Confidential Expenses	0	757	757
Dues and Memberships	380	475	855
Maintenance and Repair Services - Equipment	0	50	50
Maintenance and Repair Services - Vehicles	0	2,928	2,928
Medical and Dental Services	0	25,622	25,622
Postal Charges	0	1,511	1,511
Rentals	0	16,800	16,800
Towing Services	0	1,942	1,942
Travel	1,502	5,122	6,624
Periodicals	3,284	0	3,284
Electricity	0	2,209	2,209
Gasoline	0	12,003	12,003
Law Enforcement Supplies	0	2,324	2,324
Natural Gas	0	1,753	1,753
Office Supplies	0	5,942	5,942
Tires and Tubes	0	1,820	1,820
Utilities	0	199	199
Water and Sewer	0	381	381

(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.)			
Trustee's Commission	\$ 76	\$ 1,399	\$ 1,475
In-Service/Staff Development	0	1,475	1,475
Other Charges	5,466	3,158	8,624
Law Enforcement Equipment	0	4,154	4,154
Motor Vehicles	0	46,460	46,460
Office Equipment	2,086	2,552	4,638
Total Expenditures	<u>\$ 12,794</u>	<u>\$ 319,701</u>	<u>\$ 332,495</u>
Other Financing Sources (Uses):			
Transfers to District Attorneys'			
General Conference:			
Registration Fees	\$ (3,250)	\$ 0	\$ (3,250)
Total Other Financing Sources (Uses)	<u>\$ (3,250)</u>	<u>\$ 0</u>	<u>\$ (3,250)</u>
Net Change in Fund Balances	\$ (7,224)	\$ (73,300)	\$ (80,524)
Fund Balances, July 1, 2017	<u>64,394</u>	<u>484,211</u>	<u>548,605</u>
Fund Balances, June 30, 2018	<u>\$ 57,170</u>	<u>\$ 410,911</u>	<u>\$ 468,081</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, 2018

	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	16,770	16,770
Cash in Bank	0	1,112,383	1,112,383
Equity in Pooled Cash and Investments:			
Cash with Trustee	69,702	168,875	238,577
Accounts Receivable	1,819	3,545	5,364
Due From Other Governments	0	2,036	2,036
Total Assets	<u>\$ 71,521</u>	<u>\$ 1,305,609</u>	<u>\$ 1,377,130</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 0	\$ 31,924	\$ 31,924
Due to Other Funds	4,122	41,162	45,284
Due to State of Tennessee	0	2,422	2,422
Due to Litigants, Heirs, and Others	0	1,125,601	1,125,601
Total Liabilities	<u>\$ 4,122</u>	<u>\$ 1,201,109</u>	<u>\$ 1,205,231</u>
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 67,399	\$ 0	\$ 67,399
Public Safety	0	104,500	104,500
Total Fund Balances	<u>\$ 67,399</u>	<u>\$ 104,500</u>	<u>\$ 171,899</u>
Total Liabilities and Fund Balances	<u>\$ 71,521</u>	<u>\$ 1,305,609</u>	<u>\$ 1,377,130</u>

District Attorney General  
Eighteenth Judicial District  
Summary of Financial Operations  
June 30, 2018

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 23,540	\$ 0	\$ 23,540
Drug Control Fines	0	27,943	27,943
Drug Task Force Forfeitures and Seizures	0	176,714	176,714
Investment Income	0	4,266	4,266
Miscellaneous Refunds	340	20,955	21,295
Sale of Equipment	0	13,744	13,744
Contributions and Gifts	0	29,248	29,248
Proceeds from Confiscated Property	0	73,258	73,258
Other Federal Through State	0	1,736	1,736
Edward Byrne Memorial Justice Assistance Grant	0	51,000	51,000
Asset Forfeiture Funds	0	44,981	44,981
Other Direct Federal Revenue	0	11,746	11,746
Total Revenues	<u>\$ 23,880</u>	<u>\$ 455,591</u>	<u>\$ 479,471</u>
<u>Expenditures</u>			
Investigators	\$ 0	\$ 301,679	\$ 301,679
Secretaries	0	35,419	35,419
Advertising	0	156	156
Auditing Services	0	2,422	2,422
Communication	0	9,907	9,907
Contracts with Government Agencies	0	400	400
Contracts with Private Agencies	0	20,152	20,152
Data Processing Services	0	19,188	19,188
Dues and Memberships	680	643	1,323
Evaluation and Testing	0	35	35
Janitorial Services	4,080	0	4,080
Licenses	0	351	351
Maintenance Agreements	3,076	0	3,076
Maintenance and Repair Services - Buildings	0	785	785
Maintenance and Repair Services - Equipment	0	1,544	1,544
Maintenance and Repair Services - Vehicles	0	15,633	15,633
Pest Control	0	240	240
Postal Charges	0	743	743
Printing, Stationery, and Forms	0	45	45
Rentals	6,000	0	6,000
Towing Services	0	1,915	1,915
Travel	1,005	2,445	3,450
Veterinary Services	0	1,910	1,910
Disposal Fees	0	1,184	1,184
Other Contracted Services	5,011	0	5,011

(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	\$ 900	\$ 900
Custodial Supplies	0	160	160
Data Processing Supplies	0	168	168
Diesel Fuel	0	2,338	2,338
Electricity	0	5,152	5,152
Equipment and Machinery Parts	0	282	282
Gasoline	0	24,046	24,046
General Construction Materials	0	166	166
Law Enforcement Supplies	0	1,728	1,728
Natural Gas	0	292	292
Food Supplies	512	1,494	2,006
Office Supplies	92	1,101	1,193
Uniforms	0	1,181	1,181
Vehicle Parts	0	2,661	2,661
Water and Sewer	0	152	152
Other Supplies and Materials	0	151	151
Building and Contents Insurance	0	15,081	15,081
Premiums in Corporate Surety Bonds	0	25	25
Trustee's Commission	235	2,765	3,000
In Service/Staff Development	3,350	2,805	6,155
Other Charges	0	10,139	10,139
Drug Buys	0	4,280	4,280
Payments to Confidential Informants	0	3,092	3,092
Undercover Operating Expenses	0	170	170
Communication Equipment	0	505	505
Data Processing Equipment	0	50	50
Furniture and Fixtures	338	0	338
Total Expenditures	\$ 24,379	\$ 497,680	\$ 522,059
Net Change in Fund Balances	\$ (499)	\$ (42,089)	\$ (42,588)
Fund Balances, July 1, 2017	67,898	146,589	214,487
Fund Balances, June 30, 2018	\$ 67,399	\$ 104,500	\$ 171,899



NINETEENTH JUDICIAL DISTRICT

**NINETEENTH JUDICIAL DISTRICT**

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

District Attorney General  
Nineteenth Judicial District  
Balance Sheet  
June 30, 2018

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

Cash:					
Cash on Hand	\$ 0	\$ 0	\$ 0	\$ 6,998	\$ 6,998
Equity in Pooled Cash and Investments:					
Cash with Trustee	39,529	49,658	89,187	425,804	514,991
Accounts Receivable	882	0	882	317	1,199
Due from Other Governments	761	0	761	0	761
Total Assets	\$ 41,172	\$ 49,658	\$ 90,830	\$ 433,119	\$ 523,949

LIABILITIES AND FUND BALANCES

Liabilities

Accounts Payable	\$ 395	\$ 50	\$ 445	\$ 10,677	\$ 11,122
Other Current Liabilities	0	0	0	23,758	23,758
Total Liabilities	\$ 395	\$ 50	\$ 445	\$ 34,435	\$ 34,880

Fund Balances

Restricted for:					
Administration of Justice	\$ 40,777	\$ 49,608	\$ 90,385	\$ 0	\$ 90,385
Public Safety	0		0	398,684	398,684
Total Fund Balances	\$ 40,777	\$ 49,608	\$ 90,385	\$ 398,684	\$ 489,069
Total Liabilities and Fund Balances	\$ 41,172	\$ 49,658	\$ 90,830	\$ 433,119	\$ 523,949

District Attorney General  
Nineteenth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2018

	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	\$ 725	\$ 725
Drug Task Force Forfeitures and Seizures	0	0	0	110,915	110,915
Proceeds from Confiscated Property	0	0	0	5,320	5,320
Investment Income	0	0	0	2,001	2,001
Miscellaneous Refunds	5,206	0	5,206	108	5,314
Sale of Equipment	0	0	0	13,600	13,600
Contributions	0	0	0	5,500	5,500
District Attorney General Fees	22,324	0	22,324	0	22,324
Victims Assistance Assessments	0	21,388	21,388	0	21,388
Asset Forfeiture Funds	0	0	0	154,028	154,028
Other Direct Federal Revenue	0	0	0	13,958	13,958
<b>Total Revenues</b>	<b>\$ 27,530</b>	<b>\$ 21,388</b>	<b>\$ 48,918</b>	<b>\$ 306,155</b>	<b>\$ 355,073</b>
<u>Expenditures</u>					
Overtime Pay	\$ 0	\$ 0	\$ 0	\$ 23,643	\$ 23,643
Social Security	0	0	0	130	130
Employer Medicare	0	0	0	30	30
Audit Services	0	0	0	1,507	1,507
Communications	767	0	767	8,750	9,517
Confidential Drug Enforcement Payments	0	0	0	12,528	12,528
Dues and Memberships	0	0	0	1,250	1,250
Janitorial Services	3,144	0	3,144	0	3,144
Licenses	0	0	0	477	477
Maintenance and Repair Services - Equipment	0	0	0	679	679
Maintenance and Repair Services - Office Equipment	0	0	0	14	14
Maintenance and Repair Services - Vehicles	0	0	0	7,346	7,346
Postal Charges	0	0	0	26	26
Printing, Stationery, and Forms	0	0	0	377	377
Rentals	0	0	0	18,009	18,009

(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	\$ 8,123	\$ 2,372	\$ 10,495	\$ 8,553	\$ 19,048
Tuition	4,731	25	4,756	1,175	5,931
Veterinary Services	0	0	0	764	764
Disposal Fees	0	0	0	309	309
Other Contracted Services	3,226	2,610	5,836	7,986	13,822
Animal Food and Supplies	0	245	245	172	417
Data Processing Supplies	0	0	0	158	158
Gasoline	0	0	0	13,084	13,084
Library Books/Media	0	0	0	2,960	2,960
Office Supplies	0	0	0	693	693
Tires and Tubes	0	0	0	1,986	1,986
Uniforms	0	0	0	2,100	2,100
Other Supplies and Materials	125	1,557	1,682	3,412	5,094
Building and Contents Insurance	0	0	0	7,000	7,000
Premium on Corporate Surety Bonds	62	0	62	0	62
Communication Equipment	0	0	0	271	271
Data Processing Equipment	1,057	0	1,057	24,851	25,908
Law Enforcement Equipment	0	0	0	49,160	49,160
Furniture and Fixtures	1,896	0	1,896	0	1,896
Office Equipment	0	0	0	1,759	1,759
Total Expenditures	<u>\$ 23,131</u>	<u>\$ 6,809</u>	<u>\$ 29,940</u>	<u>\$ 201,159</u>	<u>\$ 231,099</u>
Net Change in Fund Balances	\$ 4,399	\$ 14,579	\$ 18,978	\$ 104,996	\$ 123,974
Fund Balances, July 1, 2017	<u>36,378</u>	<u>35,029</u>	<u>71,407</u>	<u>293,688</u>	<u>365,095</u>
Fund Balances, June 30, 2018	<u>\$ 40,777</u>	<u>\$ 49,608</u>	<u>\$ 90,385</u>	<u>\$ 398,684</u>	<u>\$ 489,069</u>

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, 2018

	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	165,688	64,516	3,070,757	3,300,961
Accounts Receivable	290	0	1,305	1,595
Accrued Interest Receivable	221	89	4,384	4,694
Due from Other Funds	0	29,527	104,873	134,400
Total Assets	<u>\$ 166,199</u>	<u>\$ 94,132</u>	<u>\$ 3,191,319</u>	<u>\$ 3,451,650</u>

LIABILITIES AND FUND BALANCES

<u>Liabilities</u>				
Accounts Payable	\$ 508	\$ 272	\$ 59,441	\$ 60,221
Accrued Payroll	0	0	24,509	24,509
Due to Other Funds	0	0	1,444	1,444
Other Current Liabilities	99	888	397,201	398,188
Total Liabilities	<u>\$ 607</u>	<u>\$ 1,160</u>	<u>\$ 482,595</u>	<u>\$ 484,362</u>
<u>Fund Balances</u>				
Restricted for:				
Administration of Justice	\$ 165,592	\$ 92,972	\$ 0	\$ 258,564
Public Safety	0	0	2,708,724	2,708,724
Total Fund Balances	<u>\$ 165,592</u>	<u>\$ 92,972</u>	<u>\$ 2,708,724</u>	<u>\$ 2,967,288</u>
Total Liabilities and Fund Balances	<u>\$ 166,199</u>	<u>\$ 94,132</u>	<u>\$ 3,191,319</u>	<u>\$ 3,451,650</u>



District Attorney General  
Twentieth Judicial District  
Summary of Financial Operations  
June 30, 2018

	District Attorney General Fund	Metro Appropriations	Federal Asset Forfeiture Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>					
District Attorney General Fees	\$ 49,189	\$ 0	\$ 0	\$ 0	\$ 49,189
Drug Control Fines	0	0	0	99,384	99,384
Forfeitures and Seizures	0	0	6,996	109,010	116,006
Proceeds from Confiscated Property	0	0	14,256	331,653	345,909
Other General Service Charges	0	33,792	0	0	33,792
Investment Income	1,581	0	699	33,252	35,532
Miscellaneous Refunds	0	0	35	0	35
Other State Revenues	0	416,080	0	0	416,080
Other Federal through State	0	155,632	0	0	155,632
Asset Forfeiture Funds	0	0	0	108,294	108,294
<b>Total Revenues</b>	<b>\$ 50,770</b>	<b>\$ 605,504</b>	<b>\$ 21,986</b>	<b>\$ 681,593</b>	<b>\$ 1,359,853</b>
<u>Expenditures</u>					
Longevity Pay	\$ 0	\$ 24,090	\$ 0	\$ 9,373	\$ 33,463
Other Salaries and Wages	0	4,687,696	0	554,972	5,242,668
Social Security	0	260,126	0	33,507	293,633
Pensions	0	522,415	0	94,566	616,981
Employee and Dependent Insurance	0	712,793	0	50,580	763,373
Life Insurance	0	11,441	0	830	12,271
Dental Insurance	0	24,268	0	1,498	25,766
Employer Medicare	0	67,888	0	7,836	75,724
Other Fringe Benefits	0	20,274	0	1,829	22,103
Communication	0	96,979	0	37,203	134,182
Data Processing Services	0	139,519	0	40,095	179,614
Dues and Memberships	370	600	0	135	1,105
Janitorial Services	0	0	0	11,040	11,040
Legal Notices, Recordings, and Court Costs	0	28,150	0	60	28,210
Legal Services	0	0	0	2,421	2,421
Licenses	0	12,800	0	0	12,800
Maintenance and Repair Services - Buildings	0	21,144	0	0	21,144
Maintenance and Repair Services - Office Equipment	0	2,400	0	8,347	10,747
Maintenance and Repair Services - Vehicles	0	14,948	1,073	17,086	33,107
Postal Charges	0	14,928	0	0	14,928
Printing, Stationery, and Forms	84	1,239	0	238	1,561
Rentals	0	738,475	0	0	738,475
Travel	41	47,536	0	4,332	51,909
Other Contracted Services	500	520	0	3,051	4,071

(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	\$ 11,361	\$ 11,361
Gasoline	0	0	111	3,671	3,782
Natural Gas	0	0	0	3,547	3,547
Office Supplies	0	30,688	586	856	32,130
Periodicals	6,046	1,566	0	3,642	11,254
Water and Sewer	0	0	0	2,466	2,466
Other Supplies and Materials	0	3,061	0	200	3,261
In-Service/Staff Development	0	18,486	0	825	19,311
Other Charges	0	0	0	50	50
Data Processing Equipment	10,078	59,331	0	46,046	115,455
Furniture and Fixtures	36,195	600	19,921	0	56,716
Motor Vehicles	0	0	0	15,879	15,879
Other Equipment	0	0	0	12,959	12,959
Total Expenditures	<u>\$ 53,314</u>	<u>\$ 7,563,961</u>	<u>\$ 21,691</u>	<u>\$ 980,501</u>	<u>\$ 8,619,467</u>
Other Financing Sources (Uses):					
Funds Provided by Metro Appropriations	\$ 0	\$ 6,997,365	\$ 0	\$ 0	\$ 6,997,365
Transfers to/from Other Funds	0	(38,908)	0	0	(38,908)
Total Other Financing Sources (Uses)	<u>\$ 0</u>	<u>\$ 6,958,457</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 6,958,457</u>
Net Change in Fund Balances	\$ (2,544)	\$ 0	\$ 295	\$ (298,908)	\$ (301,157)
Fund Balances, July 1, 2017	<u>168,136</u>	<u>\$ 0</u>	<u>\$ 92,677</u>	<u>\$ 3,007,632</u>	<u>3,268,445</u>
Fund Balances, June 30, 2018	<u>\$ 165,592</u>	<u>\$ 0</u>	<u>\$ 92,972</u>	<u>\$ 2,708,724</u>	<u>\$ 2,967,288</u>

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, 2018

	<u>District Attorney General Fund</u>	<u>Drug Task Force Fund</u>	<u>Total All Funds</u>
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 9,220	\$ 9,220
Equity in Pooled Cash and Investments:			
Cash with Trustee	<u>138,773</u>	<u>1,302,588</u>	<u>1,441,361</u>
Total Assets	<u>\$ 138,773</u>	<u>\$ 1,311,808</u>	<u>\$ 1,450,581</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Due to Litigants, Heirs, and Others	<u>\$ 0</u>	<u>\$ 448,097</u>	<u>\$ 448,097</u>
Total Liabilities	<u>\$ 0</u>	<u>\$ 448,097</u>	<u>\$ 448,097</u>
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 138,773	\$ 0	\$ 138,773
Public Safety	0	863,711	863,711
Total Fund Balances	<u>\$ 138,773</u>	<u>\$ 863,711</u>	<u>\$ 1,002,484</u>
Total Liabilities and Fund Balances	<u>\$ 138,773</u>	<u>\$ 1,311,808</u>	<u>\$ 1,450,581</u>

District Attorney General  
Twenty-first Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2018

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 42,846	\$ 0	\$ 42,846
Drug Control Fines	0	54,191	54,191
Drug Task Force Forfeitures and Seizures	0	596,130	596,130
Proceeds from Confiscated Property	0	17,549	17,549
Employee Benefit Charges/Contributions	0	737	737
Investment Income	0	17,075	17,075
Sale of Materials and Supplies	0	10,853	10,853
Contributions	0	29,300	29,300
<b>Total Revenues</b>	<b>\$ 42,846</b>	<b>\$ 725,835</b>	<b>\$ 768,681</b>
<u>Expenditures</u>			
Supervisor/Director	\$ 0	\$ 77,272	\$ 77,272
Assistant(s)	0	58,045	58,045
Investigator(s)	0	285,957	285,957
Salary Supplements	36,588	0	36,588
Secretary(s)	0	54,309	54,309
Longevity Pay	0	10,000	10,000
Overtime Pay	0	1,306	1,306
Other Salaries and Wages	17,866	0	17,866
Social Security	0	26,981	26,981
Life Insurance	0	726	726
Medical Insurance	0	89,144	89,144
Dental Insurance	0	4,913	4,913
Disability Insurance	0	10,133	10,133
Unemployment Compensation	0	549	549
Employer Medicare	0	6,310	6,310
Other Fringe Benefits	0	18,934	18,934
Jury and Witness Expense	0	4,634	4,634
Accounting Services	0	600	600
Audit Services	0	1,181	1,181
Communication	3,588	9,600	13,188
Confidential Drug Buys	0	1,340	1,340
Confidential Informant Fees	0	1,100	1,100
Dues and Memberships	680	1,184	1,864
Janitorial Services	0	1,725	1,725
Evaluation and Testing	273	0	273
Operating Lease Payments	0	22,500	22,500
Maintenance Agreements	0	3,032	3,032

(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 - Buildings	\$ 0	\$ 5,413	\$ 5,413
Maintenance and Repair Services - Equipment	0	753	753
Maintenance and Repair Services - Office Equipment	365	0	365
Maintenance and Repair Services - Vehicles	0	19,282	19,282
Postal Charges	0	645	645
Printing, Stationery, and Forms	0	130	130
Rentals	2,255	6,511	8,766
Towing Services	0	850	850
Travel	833	2,459	3,292
Tuition	0	2,175	2,175
Veterinary Supplies	0	1,897	1,897
Other Contracted Services	1,157	18,430	19,587
Animal Food and Supplies	0	911	911
Data Processing Supplies	0	115	115
Gasoline	0	22,419	22,419
Law Enforcement Supplies	72	591	663
Library Books/Media	28	0	28
Office Supplies	36	1,026	1,062
Periodicals	0	371	371
Uniforms	0	1,560	1,560
Utilities	0	6,680	6,680
Water and Sewer	0	322	322
Other Supplies and Materials	663	298	961
Premiums on Corporate Surety Bonds	0	325	325
Building and Contents Insurance	0	3,912	3,912
Liability Insurance	0	10,329	10,329
Trustee's Commission	421	7,843	8,264
Vehicle and Equipment Insurance	0	8,090	8,090
Workers' Compensation Insurance	0	16,821	16,821
In-Service/Staff Development	8,095	0	8,095
Other Charges	59	2,653	2,712
Building Improvements	0	3,800	3,800
Furniture and Fixtures	31	0	31
Data Processing Equipment	0	6,371	6,371
Law Enforcement Equipment	0	20,111	20,111
Motor Vehicles	0	33,513	33,513
Office Equipment	372	40	412
Other Equipment	0	29	29
Total Expenditures	\$ 73,382	\$ 898,150	\$ 971,532
Net Change in Fund Balances	\$ (30,536)	\$ (172,315)	\$ (202,851)
Fund Balances, July 1, 2017	169,309	1,036,026	1,205,335
Fund Balances, June 30, 2018	\$ 138,773	\$ 863,711	\$ 1,002,484

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, 2018

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 2,356	\$ 2,356
Cash in Bank	0	20,153	20,153
Equity in Pooled Cash and Investments:			
Cash with Trustee	46,462	68,008	114,470
Accounts Receivable	0	30,107	30,107
Due From Other Governments	0	5,139	5,139
Total Assets	<u>\$ 46,462</u>	<u>\$ 125,763</u>	<u>\$ 172,225</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 0	\$ 1,280	\$ 1,280
Other Current Liabilities	0	13,797	13,797
Total Liabilities	<u>\$ 0</u>	<u>\$ 15,077</u>	<u>\$ 15,077</u>
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 46,462	\$ 0	\$ 46,462
Public Safety	0	110,686	110,686
Total Fund Balances	<u>\$ 46,462</u>	<u>\$ 110,686</u>	<u>\$ 157,148</u>
Total Liabilities and Fund Balances	<u>\$ 46,462</u>	<u>\$ 125,763</u>	<u>\$ 172,225</u>

District Attorney General  
Twenty-Second Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2018

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 28,287	\$ 0	\$ 28,287
Fines	0	9,894	9,894
Drug Task Force Forfeitures and Seizures	0	5,740	5,740
Proceeds from Confiscated Property	0	105,774	105,774
Law Enforcement Grants	0	56,090	56,090
Total Revenues	<u>\$ 28,287</u>	<u>\$ 177,498</u>	<u>\$ 205,785</u>
<u>Expenditures</u>			
Investigators	\$ 0	\$ 52,495	52,495
Longevity	0	650	650
Social Security	0	3,222	3,222
Pensions	0	4,753	4,753
Medical Insurance	0	7,060	7,060
Unemployment Compensation	0	78	78
Employer Medicare	0	754	754
Audit Services	0	1,061	1,061
Bank Charges	0	380	380
Communication	2,429	450	2,879
Dues and Memberships	0	1,300	1,300
Confidential Drug Buys	0	4,510	4,510
Confidential Informant Fees	0	1,890	1,890
Travel	4,265	1,752	6,017
Office Supplies	2,909	306	3,215
Software	16,733	0	16,733
Trustee's Commission	283	934	1,217
Workers' Compensation Insurance	4	1,436	1,440
In-Service/Staff Development	1,902	0	1,902
Legal Notices, Recording, and Court Costs	0	99	99
Maintenance and Repair Services - Vehicles	0	1,097	1,097
Postal Charges	0	119	119
Towing Services	0	210	210
Tuition	0	475	475
Other Charges	664	0	664
Communication Equipment	951	0	951
Data Processing Equipment	970	0	970
Law Enforcement Equipment	5,142	0	5,142

(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>			
Gasoline	\$ 0	\$ 2,395	\$ 2,395
Vehicle Parts	0	1,270	1,270
Premiums on Corporate Surety Bonds	0	200	200
Motor Vehicles	0	25,962	25,962
Total Expenditures	<u>\$ 36,252</u>	<u>\$ 114,858</u>	<u>\$ 151,110</u>
Net Change in Fund Balances	\$ (7,965)	\$ 62,640	\$ 54,675
Fund Balances, July 1, 2017	<u>54,427</u>	<u>48,046</u>	<u>102,473</u>
Fund Balances, June 30, 2018	<u>\$ 46,462</u>	<u>\$ 110,686</u>	<u>\$ 157,148</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, 2018

	District Attorney General Fund	City/ County Appropriations	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>				
Cash:				
Cash on Hand	\$ 0	\$ 0	\$ 7,514	\$ 7,514
Equity in Pooled Cash and Investments:				
Cash with Trustee	17,967	76,857	5,822,662	5,917,486
Accounts Receivable	273	0	9,826	10,099
Due from Other Governments	748	0	2,859	3,607
<b>Total Assets</b>	<b>\$ 18,988</b>	<b>\$ 76,857</b>	<b>\$ 5,842,861</b>	<b>\$ 5,938,706</b>
<u>LIABILITIES AND FUND BALANCES</u>				
<u>Liabilities</u>				
Accounts Payable	\$ 0	\$ 0	\$ 38,336	\$ 38,336
Due to Dickson County General Fund	0	0	127,080	127,080
Other Current Liabilities	0	0	2,493,564	2,493,564
<b>Total Liabilities</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 2,658,980</b>	<b>\$ 2,658,980</b>
<u>Fund Balances</u>				
Restricted for:				
Administration of Justice	\$ 18,988	\$ 76,857	\$ 0	\$ 95,845
Public Safety	0	0	3,183,881	3,183,881
<b>Total Fund Balances</b>	<b>\$ 18,988</b>	<b>\$ 76,857</b>	<b>\$ 3,183,881</b>	<b>\$ 3,279,726</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 18,988</b>	<b>\$ 76,857</b>	<b>\$ 5,842,861</b>	<b>\$ 5,938,706</b>

District Attorney General  
Twenty-third Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2018

	District Attorney General Fund	City/ County Appropriations	Drug Task Force Fund	Total All Funds
<u>Revenues</u>				
District Attorney General	\$ 20,950	\$ 0	\$ 0	\$ 20,950
Drug Control Fines	0	0	78,234	78,234
Officers Costs			222	222
Drug Task Force Forfeitures and Seizures	0	0	4,265,317	4,265,317
Proceeds from Confiscated Property	0	0	285,117	285,117
Investment Income	0	0	28,957	28,957
Miscellaneous Refunds	0	0	18,125	18,125
Other Direct Federal Revenue	0	0	7,072	7,072
Other	0	0	3,228	3,228
<b>Total Revenues</b>	<b>\$ 20,950</b>	<b>\$ 0</b>	<b>\$ 4,686,272</b>	<b>\$ 4,707,222</b>
<u>Expenditures</u>				
Investigator(s)	\$ 0	\$ 0	\$ 245,750	\$ 245,750
Accountants/Bookkeepers	0	0	645	645
Salary Supplements	0	0	455,371	455,371
Other Salaries and Wages	0	67,115	0	67,115
In-Service Training	0	0	6,098	6,098
Social Security	0	5,134	8,499	13,633
Life Insurance	0	0	1,638	1,638
Medical Insurance	0	0	71,228	71,228
Dental Insurance	0	0	5,283	5,283
Unemployment Compensation	0	134	24	158
Local Retirement	0	0	7,413	7,413
Other Fringe Benefit	0	0	15,720	15,720
Communication	0	0	10,055	10,055
Contracts with Government Agencies	0	0	2,993,747	2,993,747
Drug Buys	0	0	13,743	13,743
Confidential Drug Enforcement Payments	0	0	13,150	13,150
Undercover Operating Expenses	0	0	20	20
Operating Lease Payments	0	0	3,588	3,588
Maintenance and Repair Services - Buildings	0	0	762	762
Maintenance and Repair Services - Vehicles	0	0	9,377	9,377
Postal Charges	0	0	139	139
Printing, Stationery, and Forms	0	0	363	363
Towing Services	0	0	1,010	1,010
Travel	1,388	1,161	13,822	16,371
Animal Food and Supplies	0	0	5,033	5,033
Gasoline	0	0	27,124	27,124
Instructional Supplies and Materials	0	0	10,000	10,000
Office Supplies	5,115	0	3,571	8,686
Uniforms	0	0	2,348	2,348
Utilities	0	0	10,531	10,531
Building and Contents Insurance	0	0	27,790	27,790

(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	\$ 189	\$ 0	\$ 3,994	\$ 4,183
Workers' Compensation Insurance	0	1,390	8,474	9,864
Other Charges	17,254	1,137	4,829	23,220
Law Enforcement Equipment	0	0	26,786	26,786
Motor Vehicles	0	0	95,046	95,046
Total Expenditures	<u>\$ 23,946</u>	<u>\$ 76,071</u>	<u>\$ 4,102,971</u>	<u>\$ 4,202,988</u>
Other Financing Sources (Uses):				
City/County Appropriations (1)	\$ 0	\$ 36,503	\$ 0	\$ 36,503
Total Other Financing Sources (Uses)	<u>\$ 0</u>	<u>\$ 36,503</u>	<u>\$ 0</u>	<u>\$ 36,503</u>
Net Change in Fund Balances	\$ (2,996)	\$ (39,568)	\$ 583,301	\$ 540,737
Fund Balances, July 1, 2017	<u>21,984</u>	<u>116,425</u>	<u>2,600,580</u>	<u>2,738,989</u>
Fund Balances, June 30, 2018	<u>\$ 18,988</u>	<u>\$ 76,857</u>	<u>\$ 3,183,881</u>	<u>\$ 3,279,726</u>

(1) Counties of Cheatham (\$18,000), Humphreys (\$6,000), Houston (\$1,293), Stewart (\$2,585), and cities of White Bluff (\$1,125), McEwen (\$1,500), New Johnsonville (\$1,500), and Ashland City (\$4,500).

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, 2018

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 5,389	\$ 5,389
Cash in Bank	0	91,091	91,091
Equity in Pooled Cash and Investments:			
Cash with Trustee	61,983	1,298,103	1,360,086
Cash with Clerks, Register, and Sheriff	207	0	207
Due from Other Governments	1,531	0	1,531
Total Assets	<u>\$ 63,721</u>	<u>\$ 1,394,583</u>	<u>\$ 1,458,304</u>

LIABILITIES AND FUND BALANCES

<u>Liabilities</u>			
Due to Litigants, Heirs, and Others	\$ 0	\$ 90,859	\$ 90,859
Total Liabilities	<u>\$ 0</u>	<u>\$ 90,859</u>	<u>\$ 90,859</u>
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 63,721	\$ 0	\$ 63,721
Public Safety	0	1,303,724	1,303,724
Total Fund Balances	<u>\$ 63,721</u>	<u>\$ 1,303,724</u>	<u>\$ 1,367,445</u>
Total Liabilities and Fund Balances	<u>\$ 63,721</u>	<u>\$ 1,394,583</u>	<u>\$ 1,458,304</u>

District Attorney General  
Twenty-fourth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2018

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 25,079	\$ 0	\$ 25,079
Fines	0	45,662	45,662
Drug Task Force Forfeitures and Seizures	0	447,689	447,689
Proceeds from Confiscated Property	0	81,160	81,160
Other General Service Charges	0	750	750
Miscellaneous Refunds	0	6,827	6,827
Sale of Equipment	0	566,674	566,674
Damages Recovered from Individuals	0	17,750	17,750
Law Enforcement Grants	0	31,155	31,155
Other Direct Federal Revenue	0	17,270	17,270
Total Revenues	\$ 25,079	\$ 1,214,937	\$ 1,240,016
<u>Expenditures</u>			
Clerical Personnel	\$ 0	\$ 34,300	\$ 34,300
Other Salaries and Wages	0	64,350	64,350
In-Service Training	0	4,742	4,742
Other Per Diem and Fees	0	6,180	6,180
Social Security	0	6,114	6,114
Pensions	0	3,143	3,143
Unemployment Compensation	0	484	484
Employer Medicare	0	1,430	1,430
Communication	0	30,635	30,635
Confidential Drug Enforcement Payments	0	32,431	32,431
Dues and Memberships	0	2,900	2,900
Freight Expenses	0	33,253	33,253
Licenses	0	2,327	2,327
Maintenance and Repair Services - Buildings	0	125	125
Maintenance and Repair Services - Equipment	0	26,274	26,274
Maintenance and Repair Services - Office Equipment	0	279	279
Maintenance and Repair Services - Vehicles	0	26,552	26,552
Matching Share of Confiscated Property	0	50,857	50,857
Postal Charges	0	666	666
Printing, Stationery, and Forms	0	168	168
Rentals	0	20,400	20,400
Towing Services	0	2,230	2,230
Travel	9,528	14,506	24,034
Tuition	7,528	0	7,528
Veterinary Services	0	272	272

(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	\$ 10,535	\$ 10,535
Animal Food and Supplies	0	286	286
Electricity	0	6,968	6,968
Food Supplies	0	329	329
Gasoline	0	32,615	32,615
Law Enforcement Supplies	0	4,782	4,782
Natural Gas	0	945	945
Office Supplies	719	7,573	8,292
Uniforms	0	2,758	2,758
Vehicle Parts	0	3,424	3,424
Water and Sewer	0	434	434
Other Supplies and Materials	0	1,466	1,466
Trustee's Commission	256	5,753	6,009
Vehicle and Equipment Insurance	0	12	12
Workers' Compensation Insurance	0	220	220
Other Charges	2,542	0	2,542
Data Processing Equipment	0	2,167	2,167
Law Enforcement Equipment	0	78,480	78,480
Total Expenditures	<u>\$ 20,573</u>	<u>\$ 523,365</u>	<u>\$ 543,938</u>
Other Financing Sources (Uses):			
Transfers to District Attorneys' General Conference - Salary and Benefits	\$ 0	\$ (25,238)	\$ (25,238)
Transfers to Other Governmental Units in District - Salary and Benefits	0	(25,898)	(25,898)
Total Other Financing Sources (Uses)	<u>\$ 0</u>	<u>\$ (51,136)</u>	<u>\$ (51,136)</u>
Net Change in Fund Balances	\$ 4,506	\$ 640,436	\$ 644,942
Fund Balances, July 1, 2017	<u>59,215</u>	<u>663,288</u>	<u>722,503</u>
Fund Balances, June 30, 2018	<u>\$ 63,721</u>	<u>\$ 1,303,724</u>	<u>\$ 1,367,445</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, 2018

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

Equity in Pooled Cash and Investments:

Cash with Trustee	\$ 178,524	\$ 180,937	\$ 359,461
Cash with Clerks, Register, and Sheriff	257	66	323
Due from Other Governments	1,073	1,078	2,151
	<hr/>		
Total Assets	\$ 179,854	\$ 182,081	\$ 361,935

LIABILITIES AND FUND BALANCES

Liabilities

Accounts Payable	\$ 0	\$ 1,029	\$ 1,029
Total Liabilities	\$ 0	\$ 1,029	\$ 1,029

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Fund Balances

Restricted for:			
Administration of Justice	\$ 179,854	\$ 0	\$ 179,854
Public Safety	0	181,052	181,052
Total Fund Balances	\$ 179,854	\$ 181,052	\$ 360,906
	<hr/>		
Total Liabilities and Fund Balances	\$ 179,854	\$ 182,081	\$ 361,935

District Attorney General  
Twenty-fifth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2018

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 23,530	\$ 0	\$ 23,530
Fines	0	19,223	19,223
Drug Task Force Forfeitures and Seizures	0	23,788	23,788
Other Federal through State	0	51,000	51,000
Asset Forfeiture Funds	0	70,528	70,528
Contracted Services	0	32,738	32,738
Total Revenues	<u>\$ 23,530</u>	<u>\$ 197,277</u>	<u>\$ 220,807</u>
<u>Expenditures</u>			
Director	\$ 0	\$ 51,126	\$ 51,126
Deputies	0	84,987	84,987
Social Security	0	9,617	9,617
Pensions	0	5,444	5,444
Employee and Dependent Insurance	0	27,904	27,904
Audit Services	0	495	495
Communication	75	3,300	3,375
Confidential Drug Enforcement Payments	0	14,777	14,777
Dues and Memberships	680	650	1,330
Maintenance and Repair Services - Vehicles	0	4,544	4,544
Travel	21,509	9,758	31,267
Remittance of Revenue Collected	0	4,344	4,344
Gasoline	0	11,180	11,180
Law Enforcement Supplies	517	0	517
Office Supplies	517	378	895
Uniforms	0	2,525	2,525
Other Supplies and Materials	1,523	2,081	3,604
Medical Claims	0	1,283	1,283
Vehicle and Equipment Insurance	0	1,225	1,225
Workers' Compensation Insurance	0	2,469	2,469
In-Service/Staff Development	0	3,185	3,185
Other Charges	2,139	0	2,139
Law Enforcement Equipment	0	6,471	6,471
Motor Vehicles	0	38,172	38,172
Office Equipment	2,428	0	2,428
Total Expenditures	<u>\$ 29,388</u>	<u>\$ 285,915</u>	<u>\$ 315,303</u>
Net Change in Fund Balances	\$ (5,858)	\$ (88,638)	\$ (94,496)
Fund Balances, July 1, 2017	<u>185,712</u>	<u>269,690</u>	<u>455,402</u>
Fund Balances, June 30, 2018	<u>\$ 179,854</u>	<u>\$ 181,052</u>	<u>\$ 360,906</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, 2018

District  
Attorney  
General  
Fund

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ASSETS

Equity in Pooled Cash and Investments:

Cash with Trustee

\$ 6,519

Cash with Clerks, Register, and Sheriff

403

Due from Other Governments

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247

Total Assets

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\$ 7,169

FUND BALANCE

Restricted for:

Administration of Justice

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\$ 7,169

Total Fund Balance

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\$ 7,169

District Attorney General  
Twenty-sixth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2018

	District Attorney General Fund
<hr/>	
<u>Revenues</u>	
District Attorney General Fees	\$ 11,969
Total Revenues	<u>\$ 11,969</u>
 <u>Expenditures</u>	
Communication	\$ 2,115
Travel	9,357
Office Supplies	7,252
Trustee's Commission	121
Total Expenditures	<u>\$ 18,845</u>
 Net Change in Fund Balance	 \$ (6,876)
Fund Balance, July 1, 2017	<u>14,045</u>
 Fund Balance, June 30, 2018	 <u><u>\$ 7,169</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, 2018

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

Cash:

Cash on Hand	\$ 0	\$ 26,212	\$ 26,212
Cash in Bank	0	34,016	34,016
Equity in Pooled Cash and Investments:			
Cash with Trustee	122,929	216,141	339,070
Cash with Clerks, Register, and Sheriff	370	0	370
Due from Other Governments	613	0	613

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Total Assets	<u>\$ 123,912</u>	<u>\$ 276,369</u>	<u>\$ 400,281</u>
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FUND BALANCES

Restricted for:

Administration of Justice	\$ 123,912	\$ 0	\$ 123,912
Public Safety	0	276,369	276,369

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Total Fund Balances	<u>\$ 123,912</u>	<u>\$ 276,369</u>	<u>\$ 400,281</u>
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District Attorney General  
Twenty-seventh Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2018

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 14,018	\$ 0	\$ 14,018
Drug Control Fines	0	20,368	20,368
Officers Costs	0	40	40
Fines	0	106	
Drug Task Force Forfeitures and Seizures	0	33,069	33,069
Total Revenues	<u>\$ 14,018</u>	<u>\$ 53,583</u>	<u>\$ 67,601</u>
<u>Expenditures</u>			
Audit Services	\$ 0	\$ 1,184	\$ 1,184
Communication	4,502	3,368	7,870
Data Processing Services	0	585	585
Dues and Memberships	595	425	1,020
Freight Expenses	0	25	25
Legal Services	1,560	0	1,560
Maintenance and Repair Services - Vehicles	0	6,202	6,202
Travel	3,602	9,906	13,508
Other Contracted Services	0	4,600	4,600
Law Enforcement Supplies	0	1,294	1,294
Office Supplies	155	0	155
Utilities	0	203	203
Other Supplies and Materials	1,188	2,743	3,931
Premiums on Corporate Surety Bonds	0	158	158
Trustee's Commission	138	444	582
In Service/Staff Development	2,290	0	2,290
Other Charges	0	251	251
Data Processing Equipment		122	
Law Enforcement Equipment	0	3,186	3,186
Total Expenditures	<u>\$ 14,030</u>	<u>\$ 34,696</u>	<u>\$ 48,604</u>
Other Financing Sources (Uses):			
Transfers to District Attorneys General			
Conference – Salaries and Benefits	\$ 0	\$ (10,811)	\$ (10,811)
Total Other Financing Sources (Uses)	<u>\$ 0</u>	<u>\$ (10,811)</u>	<u>\$ (10,811)</u>
Net Change in Fund Balances	\$ (12)	\$ 8,076	\$ 8,186
Fund Balances, July 1, 2017	<u>123,924</u>	<u>268,293</u>	<u>392,217</u>
Fund Balances, June 30, 2018	<u>\$ 123,912</u>	<u>\$ 276,369</u>	<u>\$ 400,281</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, 2018

District  
Attorney  
General  
Fund

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ASSETS

Equity in Pooled Cash and Investments:

Cash with Trustee

\$ 70,626

Cash with Clerks, Register, and Sheriff

950

Due from Other Governments

501

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Total Assets

\$ 72,077

FUND BALANCE

Restricted for:

Administration of Justice

\$ 72,077

Total Fund Balance

\$ 72,077

District Attorney General  
Twenty-eighth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2018

	District Attorney General Fund
<hr/>	
<u>Revenues</u>	
District Attorney General Fees	\$ 28,266
Total Revenues	<u>\$ 28,266</u>
<u>Expenditures</u>	
In-Service Training	\$ 4,240
Communication	108
Contracts with Private Agencies	15,163
Dues and Memberships	255
Rentals	2,520
Travel	7,016
Library Books/Media	734
Office Supplies	902
Trustee's Commission	162
Other Charges	495
Data Processing Equipment	354
Furniture and Fixtures	484
Total Expenditures	<u>\$ 32,433</u>
Net Change in Fund Balance	\$ (4,167)
Fund Balance, July 1, 2017	<u>76,244</u>
Fund Balance, June 30, 2018	<u><u>\$ 72,077</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, 2018

District  
Attorney  
General  
Fund

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ASSETS

Equity in Pooled Cash and Investments:

Cash with Trustee

\$ 4,655

Cash with Clerks, Register, and Sheriff

123

Due from Other Governments

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105

Total Assets

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\$ 4,883

FUND BALANCE

Restricted for:

Administration of Justice

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\$ 4,883

Total Fund Balance

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\$ 4,883

District Attorney General  
Twenty-ninth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2018

	District Attorney General Fund
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<u>Revenues</u>	
District Attorney General Fees	\$ 4,276
Total Revenues	<u>\$ 4,276</u>
 <u>Expenditures</u>	
Dues and Memberships	\$ 1,146
Office Supplies	751
Trustee's Commission	45
In Service/Staff Development	2,150
Total Expenditures	<u>\$ 4,092</u>
 Net Change in Fund Balance	 \$ 184
Fund Balance, July 1, 2017	<u>4,699</u>
 Fund Balance, June 30, 2018	 <u><u>\$ 4,883</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, 2018

	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	\$ 7,089	\$ 0	\$ 0	\$ 7,089
Cash in Bank	0	50	0	0	50
Equity in Pooled Cash and Investments:					
Cash with Trustee	6,478	2,406,068	13,013	105,676	2,531,235
Total Assets	<u>\$ 6,478</u>	<u>\$ 2,413,207</u>	<u>\$ 13,013</u>	<u>\$ 105,676</u>	<u>\$ 2,538,374</u>
<u>LIABILITIES AND FUND BALANCES</u>					
<u>Liabilities</u>					
Due to Litigants, Heirs, and Others	\$ 0	\$ 680,036	\$ 0	\$ 0	\$ 680,036
Total Liabilities	<u>\$ 0</u>	<u>\$ 680,036</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 680,036</u>
<u>Fund Balances</u>					
Restricted for:					
Administration of Justice	\$ 6,478	\$ 0	\$ 0	\$ 0	\$ 6,478
Public Safety	0	1,733,171	13,013	105,676	1,851,860
Total Fund Balances	<u>\$ 6,478</u>	<u>\$ 1,733,171</u>	<u>\$ 13,013</u>	<u>\$ 105,676</u>	<u>\$ 1,858,338</u>
Total Liabilities and Fund Balances	<u>\$ 6,478</u>	<u>\$ 2,413,207</u>	<u>\$ 13,013</u>	<u>\$ 105,676</u>	<u>\$ 2,538,374</u>

District Attorney General  
Thirtieth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2018

	District Attorney General Fund	Drug Task Force Fund	Federal Asset Forfeiture Funds	Other Funds	Total All Funds
<u>Revenues</u>					
District Attorney General Fees	\$ 55,451	\$ 0	\$ 0	\$ 0	\$ 55,451
Data Processing Fees	0	0	0	54,415	54,415
Proceeds from Confiscated Property	0	149,781	0	70,794	220,575
Other Fines, Forfeitures and Penalties	0	738,260	0	0	738,260
Investment Income	284	19,824	87	1,090	21,285
Miscellaneous Refunds	0	25,098	13,166	73,272	111,536
Sale of Property	0	0	0	31,116	31,116
Drug Control Grants	0	149,870	0	0	149,870
Asset Forfeiture Funds	0	0	47,807	0	47,807
Contributions	0	303,247	0	0	303,247
<b>Total Revenues</b>	<b>\$ 55,735</b>	<b>\$ 1,386,080</b>	<b>\$ 61,060</b>	<b>\$ 230,687</b>	<b>\$ 1,733,562</b>
<u>Expenditures</u>					
Longevity Pay	\$ 0	\$ 1,673	\$ 0	\$ 0	\$ 1,673
Overtime	0	33,362	0	0	33,362
Other Salaries and Wages	0	404,820	0	0	404,820
Jury and Witness Expense	0	0	0	85,457	85,457
Pensions	0	64,406	0	0	64,406
Life Insurance	0	2,156	0	0	2,156
Medical Insurance	0	20,552	0	0	20,552
Disability Insurance	0	974	0	0	974
Unemployment Compensation	0	360	0	0	360
Employer Medicare	0	5,104	0	0	5,104
Other Postemployment Benefits	0	17,247	0	0	17,247
Communication	1,176	54,507	14,499	0	70,182
Contracts with Other Public Agencies	0	2,215	0	0	2,215
Contracts with Other Private Agencies	1,065	14,875	0	10,040	25,980
Contributions	100	0	0	164	264
Confidential Drug Enforcement Payments	0	19,552	0	0	19,552
Dues and Memberships	4,216	2,215	0	0	6,431
Maintenance and Repair Services - Building	0	26,828	0	0	26,828
Maintenance and Repair Services - Vehicles	720	24,091	10,826	0	35,637
Matching Share	0	282,727	0	12,060	294,787
Postal Charges	0	318	0	0	318
Printing, Stationery and Forms	574	158	0	0	732
Rentals	0	0	0	145,534	145,534
Towing Services	0	5,665	110	1,075	6,850
Travel	82,647	23,945	21,615	7,443	135,650
Veterinary Services	0	3,434	0	0	3,434
Remittance of Revenue Collected	0	447,251	0	13,566	460,817

(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 (Cont.)</u>					
Animal Food and Supplies	\$ 0	\$ 17	\$ 0	\$ 0	\$ 17
Duplicating Supplies	0	1,484	0	0	1,484
Gasoline	5,573	37,648	4,538	0	47,759
Office Supplies	5,213	12,862	3,182	3,017	24,274
Uniforms	52	6,828	0	0	6,880
Utilities	0	3,469	0	0	3,469
Other Supplies and Materials	6,947	903	0	0	7,850
Trustee Commission	387	0	0	0	387
Workers' Compensation Insurance	0	1,529	0	0	1,529
Other Charges	0	0	2,500	651	3,151
Law Enforcement Equipment	0	2,516	7,944	1,764	12,224
Motor Vehicles	0	30,967	0	0	30,967
Total Expenditures	<u>\$ 108,670</u>	<u>\$ 1,556,658</u>	<u>\$ 65,214</u>	<u>\$ 280,771</u>	<u>\$ 2,011,313</u>
<u>Other Financing Sources (Uses)</u>					
Transfers to District Attorneys General					
Conference - Salary and Benefits	\$ (2,003)	\$ 0	\$ 0	\$ 0	\$ (2,003)
Transfers to Shelby County - Matching Share	(7,981)	0	0	0	(7,981)
Transfers to Witness Relocation Fund	0	0	0	(3,549)	(3,549)
Transfers to Federal Asset Forfeiture Fund	0	0	0	(1,941)	(1,941)
Transfers from Escrow for DP Services Fund	0	0	1,941	3,549	5,490
Total Other Financing Sources (Uses)	<u>\$ (9,984)</u>	<u>\$ 0</u>	<u>\$ 1,941</u>	<u>\$ (1,941)</u>	<u>\$ (9,984)</u>
Net Change in Fund Balance	\$ (62,919)	\$ (170,578)	\$ (2,213)	\$ (52,025)	\$ (287,735)
Fund Balance, July 1, 2017	<u>69,397</u>	<u>1,903,749</u>	<u>15,226</u>	<u>157,701</u>	<u>2,146,073</u>
Fund Balance, June 30, 2018	<u>\$ 6,478</u>	<u>\$ 1,733,171</u>	<u>\$ 13,013</u>	<u>\$ 105,676</u>	<u>\$ 1,858,338</u>

THIRTY-FIRST JUDICIAL DISTRICT



**THIRTY-FIRST JUDICIAL DISTRICT**

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

District Attorney General  
Thirty-first Judicial District  
Balance Sheet  
June 30, 2018

	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	40,995	15,781	56,776
Cash with Clerks, Register, and Sheriff	0	855	855
	<hr/>		
Total Assets	\$ 40,995	\$ 17,136	\$ 58,131
<u>FUND BALANCES</u>			
Restricted for:			
Administration of Justice	\$ 40,995	\$ 0	\$ 40,995
Public Safety	0	17,136	17,136
	<hr/>		
Total Fund Balances	\$ 40,995	\$ 17,136	\$ 58,131
	<hr/>		

District Attorney General  
Thirty-first Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2018

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
Drug Control Fines	\$ 0	\$ 5,895	\$ 5,895
District Attorney General Fees	8,395	0	8,395
Proceeds from Confiscated Property	0	8,757	8,757
<b>Total Revenues</b>	<b>\$ 8,395</b>	<b>\$ 14,652</b>	<b>\$ 23,047</b>
<u>Expenditures</u>			
Advertising	\$ 0	\$ 2,500	\$ 2,500
Audit Services	0	665	665
Dues and Memberships	236	450	686
Travel	1,854	1,152	3,006
Other Contracted Services	0	673	673
Law Enforcement Supplies	0	520	520
Periodicals	128	0	128
Other Supplies and Materials	0	1,595	1,595
Trustee's Commission	84	142	226
Premiums on Corporate Surety Bonds	0	750	750
In Service/Staff Development	1,583	750	2,333
Other Charges	1,796	0	1,796
Law Enforcement Equipment	0	3,986	3,986
<b>Total Expenditures</b>	<b>\$ 5,681</b>	<b>\$ 13,183</b>	<b>\$ 18,864</b>
Other Financing Sources (Uses):			
Transfers to District Attorneys'			
General Conference:			
Salary Supplements	\$ 0	\$ (6,384)	\$ (6,384)
Registration Fees	(2,050)	0	(2,050)
<b>Total Other Financing Sources (Uses)</b>	<b>\$ (2,050)</b>	<b>\$ (6,384)</b>	<b>\$ (8,434)</b>
Net Change in Fund Balances	\$ 664	\$ (4,915)	\$ (4,251)
Fund Balances, July 1, 2017	40,331	22,051	62,382
<b>Fund Balances, June 30, 2018</b>	<b>\$ 40,995</b>	<b>\$ 17,136</b>	<b>\$ 58,131</b>