

**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, 2019**



**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, 2019**

**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)**

---

---

## TABLE OF CONTENTS

---

---

	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, 2019

### ***Scope***

Our review included an examination of funds administered by the district attorneys general for the year ended June 30, 2019. 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, 2019.

### ***Results***

Two judicial districts had findings. We reviewed these findings and recommendations with the district attorneys general and representatives of the drug task forces to provide an opportunity for their response. Officials in the Twenty-Seventh Judicial District provided a written response to their finding, which is paraphrased in this report. Details of these findings, recommendations, and the management's response are presented in the Findings, Recommendations, and Financial Section of this report.

The following are summaries of the findings from our review:

#### **FIRST JUDICIAL DISTRICT**

- ◆ Controls over seized property were inadequate.

---

#### **TWENTY-SEVENTH JUDICIAL DISTRICT**

- ◆ Questionable expenditures of \$4,971 were noted in violation of Drug Task Force policies.

---

---

# INTRODUCTORY SECTION

---

---





JUSTIN P. WILSON  
*Comptroller*

JASON E. MUMPOWER  
*Deputy Comptroller*

June 30, 2020

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, 2019, 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 that reads "Justin P. Wilson".

Justin P. Wilson  
Comptroller of the Treasury  
Nashville, Tennessee

JPW/yu

State of Tennessee  
Roster of District Attorneys General  
June 30, 2019

<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.)

Judicial District	Counties Included in Judicial District	District Attorney General
Eleventh	Hamilton	Neal Pinkston
Twelfth	Bledsoe Franklin Grundy Marion Rhea Sequatchie	J. Michael Taylor
Thirteenth	Clay Cumberland DeKalb Overton Pickett Putnam White	Bryant Dunaway
Fourteenth	Coffee	Craig Northcott
Fifteenth	Jackson Macon Smith Trousdale 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, Jr.

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 S. 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, 2019, for the first through the thirty-first judicial districts of the State of Tennessee. A separate review was conducted in each of the 31 judicial districts of the funds administered by the District Attorneys General and Judicial District Drug Task Forces. The results of our reviews of the judicial districts are presented in this report.

## BACKGROUND

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

### **District Attorney General Fund**

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

### **Drug Task Force Fund**

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

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

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

## **Federal Asset Forfeiture Fund**

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

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

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

## **Metro/County Appropriations Fund**

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

## **Other Funds**

Other funds in the Fifteenth Judicial District consist of funds contributed to the District Attorney General's Office from Wilson County and the City of Lebanon from a drug case. Other funds in the Thirtieth Judicial District consist of funds raised from contributions from the City of Memphis to enhance a witness protection program (Witness Relocation Fund), copy fees for data processing (Escrow for D.P. Services Fund), and seized assets and other seized funds from street gangs (Multi-Gang Unit 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 7-1-18	Revenues	Expenditures	Other Financing Sources (Uses)	Balance 6-30-19
District Attorney General	\$ 3,199,621	\$ 744,966	\$ (705,647)	\$ (17,088)	\$ 3,221,852
Drug Task Force	15,196,739	9,736,448	(11,659,576)	(934,924)	12,338,687
Federal Asset Forfeiture	105,985	209,504	(109,404)	83,639	289,724
Metro/County Appropriations	76,857	656,788	(7,693,516)	6,995,312	35,441
Other	236,878	364,798	(161,653)	(6,390)	433,633
Total	<u>\$ 18,816,080</u>	<u>\$ 11,712,504</u>	<u>\$ (20,329,796)</u>	<u>\$ 6,120,549</u>	<u>\$ 16,319,337</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	\$ 90,041
Second	Sullivan	395,088
Third	Greene	3,774
Fourth	Sevier	132,759
Sixth	Knox	3,356,506
Seventh	Anderson	36,688
Eighth	Campbell	41,396
"	Scott	68,254
"	Claiborne	33,020
Ninth	Roane	15,000
Eleventh	Hamilton	1,390,385
Thirteenth	Putnam	62,117
Sixteenth	Rutherford	167,977
Eighteenth	Sumner	89,448
Nineteenth	Montgomery	60,630
"	Robertson	4,800
Twentieth	Davidson	6,959,391 *
Twenty-third	Cheatham	18,000 *
"	Houston	2,586 *
"	Humphreys	6,000 *
"	Stewart	2,585 *
"	Ashland City	2,250 *
"	City of New Johnsonville	1,500 *
"	City of McEwen	1,500 *
"	City of White Bluff	1,500 *
Twenty-sixth	Madison	59,509
"	City of Jackson	134,808
Twenty-seventh	Weakley	42,280
Twenty-Eight	Gibson	38,530
Thirtieth	Shelby	<u>11,747,946</u>
Total		<u>\$ 24,966,268</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, 2019. 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, 2019. Our reviews consisted of tests of records and auditing procedures that we considered necessary in the circumstances.

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

---

---

**FINDINGS, RECOMMENDATIONS  
AND FINANCIAL SECTION**

---

---

FIRST JUDICIAL DISTRICT

## FIRST JUDICIAL DISTRICT

A review of our findings and recommendations as a result of our review of the District Attorney General and the Judicial District Drug Task Force is presented below.

### FINDING 2019-001

### **CONTROLS OVER SEIZED PROPERTY WERE INADEQUATE**

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

During our review of the drug task force, we noted that evidence and seized items stored at the drug task force office are not being properly tracked and accounted for. A locked room and safe are used to store evidence, weapons, and certain seized property. Evidence is normally only stored temporarily until it is taken to the agent's employer for long term storage. While items appear to be secure, no log is maintained indicating what is being stored in the office, when items are moved, and who is accessing the room. The drug task force maintains a seizure list that provides details of seized items. Based on our review of the seizure list, the list was not always accurate. Some items reflected on the list as being stored in this office were not on hand. For example, several handguns reflected on the list as being in the office had been traded for other weapons in a prior year. Also, some items in the safe did not have property tags or other identifying information which would allow for the property to be traced back to the seizure list. The failure to adequately identify evidence and maintain an updated seizure list is the result of a lack of management oversight and increases the risk of loss.

### RECOMMENDATION

A perpetual log should be maintained and routinely updated for all evidence and seized property. At a minimum, this log should include the following: date received, defendant, case number, description, location, signatures of individuals signing evidence in and out, and disposition.

---

District Attorney General  
First Judicial District  
Balance Sheet  
June 30, 2019

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 230	\$ 230
Cash in Bank	0	7,000	7,000
Equity in Pooled Cash and Investments:			
Cash with Trustee	139,679	91,024	230,703
Cash with Clerks, Register, and Sheriff	1,018	0	1,018
Accounts Receivable	0	3,342	3,342
Due from Other Governments	1,417	2,320	3,737
	<hr/>		
Total Assets	\$ 142,114	\$ 103,916	\$ 246,030
	<hr/> <hr/>		
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 3,330	\$ 4,045	\$ 7,375
Due to Litigants, Heirs, and Others	0	1,316	1,316
Total Liabilities	\$ 3,330	\$ 5,361	\$ 8,691
	<hr/>		
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 138,784	\$ 0	\$ 138,784
Public Safety	0	98,555	98,555
Total Fund Balances	\$ 138,784	\$ 98,555	\$ 237,339
	<hr/>		
Total Liabilities and Fund Balances	\$ 142,114	\$ 103,916	\$ 246,030
	<hr/> <hr/>		

District Attorney General  
First Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2019

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 26,884	\$ 0	\$ 26,884
Drug Control Fines	0	5,111	5,111
Investment Income	2,050	1,444	3,494
Contributions and Gifts	0	5,000	5,000
Drug Task Force Grant	0	50,097	50,097
<b>Total Revenues</b>	<b>\$ 28,934</b>	<b>\$ 61,652</b>	<b>\$ 90,586</b>
<u>Expenditures</u>			
Salary Supplements	\$ 0	\$ 5,000	\$ 5,000
Clerical Personnel	0	30,160	30,160
Part-Time Personnel	22,050	0	22,050
Other Fringe Benefits	1,252	12,202	13,454
Audit Services	0	1,886	1,886
Communication	0	8,358	8,358
Confidential Drug Enforcement Payments	0	1,195	1,195
Dues and Memberships	5,580	450	6,030
Maintenance Agreements	0	1,291	1,291
Maintenance and Repair Services - Vehicles	0	167	167
Postal Charges	0	57	57
Rentals	0	12,010	12,010
Travel	3,140	1,809	4,949
Tuition	0	375	375
Other Contracted Services	0	384	384
Electricity	0	1,421	1,421
Gasoline	0	3,423	3,423
Office Supplies	0	204	204
Other Supplies and Materials	0	41	41
Building and Contents Insurance	0	793	793
Liability Insurance	0	1,755	1,755

(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>			
Trustee's Commissions	\$ 265	\$ 18	\$ 283
Other Charges	1,561	841	2,402
Total Expenditures	<u>\$ 33,848</u>	<u>\$ 83,840</u>	<u>\$ 117,688</u>
Net Change in Fund Balance	\$ (4,914)	\$ (22,188)	\$ (27,102)
Fund Balance, July 1, 2018	<u>143,698</u>	<u>120,743</u>	<u>264,441</u>
Fund Balance, June 30, 2019	<u>\$ 138,784</u>	<u>\$ 98,555</u>	<u>\$ 237,339</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, 2019

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 361,254	\$ 361,254
Cash in Bank	0	2,854	2,854
Equity in Pooled Cash and Investments:			
Cash with Trustee	59,452	84,660	144,112
Cash with Clerks, Register, and Sheriff	1,491	2,393	3,884
Due from Other Governments	0	9,277	9,277
Total Assets	<u>\$ 60,943</u>	<u>\$ 460,438</u>	<u>\$ 521,381</u>
<u>FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 0	\$ 428	\$ 428
Total Liabilities	<u>\$ 0</u>	<u>\$ 428</u>	<u>\$ 428</u>
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 60,943	\$ 0	\$ 60,943
Public Safety	0	460,010	460,010
Total Fund Balances	<u>\$ 60,943</u>	<u>\$ 460,010</u>	<u>\$ 520,953</u>
Total Liabilities and Fund Balances	<u>\$ 60,943</u>	<u>\$ 460,438</u>	<u>\$ 521,381</u>

District Attorney General  
Second Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2019

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 21,874	\$ 0	\$ 21,874
Drug Control Fines	0	18,984	18,984
Drug Court Fees	0	5,898	5,898
Drug Task Force Forfeiture and Seizures	0	35,751	35,751
Proceeds from Confiscated Property	0	30,027	30,027
Miscellaneous Refunds	350	840	1,190
Drug Task Force Grant	0	46,941	46,941
Other Governments and Citizens Groups	0	29,400	29,400
<b>Total Revenues</b>	<b>\$ 22,224</b>	<b>\$ 167,841</b>	<b>\$ 190,065</b>
<u>Expenditures</u>			
Salary Supplements	\$ 0	\$ 15,916	\$ 15,916
Clerical Personnel	0	27,206	27,206
Other Fringe Benefits	0	10,655	10,655
Audit Services	0	1,447	1,447
Communication	0	346	346
Consultants	4,583	0	4,583
Data Processing Services	291	0	291
Contracts with Government Agencies	0	13,512	13,512
Contracts with Private Agencies	0	5,260	5,260
Confidential Drug Enforcement Payments	0	7,520	7,520
Dues and Memberships	1,505	0	1,505
Janitorial Services	900	0	900
Legal Services	5,484	0	5,484
Licenses	0	6	6
Maintenance and Repair Services - Buildings	0	3,056	3,056
Maintenance and Repair Services - Equipment	0	109	109
Maintenance and Repair Services - Vehicles	0	4,164	4,164
Maintenance and Repair Services - Records	0	1,280	1,280
Postal Charges	0	154	154
Printing, Stationery, and Forms	55	112	167
Rentals	0	6,300	6,300
Tow-in Services	0	240	240

(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>			
Travel	\$ 2,352	\$ 4,158	\$ 6,510
Tuition	6,335	0	6,335
Custodial Supplies	0	71	71
Data Processing Supplies	0	324	324
Gasoline	0	9,213	9,213
Law Enforcement Supplies	0	4,994	4,994
Library Books/Media	722	0	722
Office Supplies	85	1,371	1,456
Utilities	0	2,856	2,856
Building and Contents Insurance	0	2,622	2,622
Liability Insurance	0	874	874
Premiums on Corporate Surety Bond	0	200	200
Trustee's Commissions	225	542	767
Furniture and Fixtures	0	9,256	9,256
Building Construction	0	24,892	24,892
Building Purchases	0	147,442	147,442
Other Capital Outlay	0	49,272	49,272
Total Expenditures	<u>\$ 22,537</u>	<u>\$ 355,370</u>	<u>\$ 377,907</u>
Net Change in Fund Balance	\$ (313)	\$ (187,529)	\$ (187,842)
Fund Balance, July 1, 2018	<u>61,256</u>	<u>647,539</u>	<u>708,795</u>
Fund Balance, June 30, 2019	<u>\$ 60,943</u>	<u>\$ 460,010</u>	<u>\$ 520,953</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, 2019

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 17,705	\$ 17,705
Cash in Bank	0	196,668	196,668
Equity in Pooled Cash and Investments:			
Cash with Trustee	220,977	85,635	306,612
Due from Other Governments	0	34,626	34,626
Total Assets	<u>\$ 220,977</u>	<u>\$ 334,634</u>	<u>\$ 555,611</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 0	\$ 5,357	\$ 5,357
Due to Litigants, Heirs, and Others	0	192,208	192,208
Total Liabilities	<u>\$ 0</u>	<u>\$ 197,565</u>	<u>\$ 197,565</u>
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 220,977	\$ 0	\$ 220,977
Public Safety	0	137,069	137,069
Total Fund Balances	<u>\$ 220,977</u>	<u>\$ 137,069</u>	<u>\$ 358,046</u>
Total Liabilities and Fund Balances	<u>\$ 220,977</u>	<u>\$ 334,634</u>	<u>\$ 555,611</u>



District Attorney General  
Third Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2019

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 23,984	\$ 0	\$ 23,984
Drug Control Fines	0	1,887	1,887
Proceeds from Confiscated Property	0	108,588	108,588
Investment Income	0	176	176
Other Local Revenues	0	10,518	10,518
Sale of Equipment	0	20,232	20,232
Drug Task Force Grant	0	77,944	77,944
<b>Total Revenues</b>	<b>\$ 23,984</b>	<b>\$ 219,345</b>	<b>\$ 243,329</b>
<u>Expenditures</u>			
Salary Supplements	\$ 0	\$ 26,411	\$ 26,411
Clerical Personnel	0	12,871	12,871
Part-time Personnel	0	2,230	2,230
Overtime	0	369	369
Other Fringe Benefits	0	5,947	5,947
Audit Services	0	4,833	4,833
Communication	1,082	7,338	8,420
Confidential Drug Enforcement Payments	0	30,202	30,202
Dues and Memberships	0	300	300
Rentals	0	241	241
Maintenance & Repair Services - Vehicles	0	2,305	2,305
Postal Charges	0	961	961
Travel	8,639	8,820	17,459
Tuition	6,190	0	6,190
Remittance of Revenue Collected	0	51,415	51,415
Other Contracted Services	4,308	15,748	20,056
Equipment and Machinery Parts	0	1,224	1,224
Garage Supplies	0	391	391
Gasoline	0	7,110	7,110
Law Enforcement Supplies	0	1,150	1,150

(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>			
Office Supplies	\$ 0	\$ 580	\$ 580
Other Supplies and Materials	0	182	182
Premiums on Corporate Suerty Bonds	0	614	614
Other Charges	0	1,920	1,920
Law Enforcement Equipment	0	26,943	26,943
Office Equipment	2,438	0	2,438
Total Expenditures	<u>\$ 22,657</u>	<u>\$ 210,105</u>	<u>\$ 232,762</u>
Net Change in Fund Balances	\$ 1,327	\$ 9,240	\$ 10,567
Fund Balances, July 1, 2018	<u>219,650</u>	<u>127,829</u>	<u>347,479</u>
Fund Balances, June 30, 2019	<u>\$ 220,977</u>	<u>\$ 137,069</u>	<u>\$ 358,046</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, 2019

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 9,863	\$ 9,863
Cash in Bank	0	87,457	87,457
Equity in Pooled Cash and Investments:			
Cash with Trustee	27,832	47,821	75,653
Total Assets	<u>\$ 27,832</u>	<u>\$ 145,141</u>	<u>\$ 172,973</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 1,065	\$ 0	\$ 1,065
Due to Litigants, Heirs, and Others	0	87,374	87,374
Total Liabilities	<u>\$ 1,065</u>	<u>\$ 87,374</u>	<u>\$ 88,439</u>
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 26,767	\$ 0	\$ 26,767
Public Safety	0	57,767	57,767
Total Fund Balances	<u>\$ 26,767</u>	<u>\$ 57,767</u>	<u>\$ 84,534</u>
Total Liabilities and Fund Balances	<u>\$ 27,832</u>	<u>\$ 145,141</u>	<u>\$ 172,973</u>

District Attorney General  
Fourth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2019

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 26,956	\$ 0	\$ 26,956
Drug Control Fines	0	14,398	14,398
Drug Task Force Forfeitures and Seizures	0	14,142	14,142
Proceeds from Confiscated Property	0	21,200	21,200
Miscellaneous Refunds	0	14	14
Contributions and Gifts	1,000	0	1,000
Drug Task Force Grant	0	78,000	78,000
Other Direct Federal Revenue	0	470	470
Total Revenues	<u>\$ 27,956</u>	<u>\$ 128,224</u>	<u>\$ 156,180</u>
<u>Expenditures</u>			
Supervisor/Director	\$ 0	\$ 58,268	\$ 58,268
Clerical Personnel	0	30,516	30,516
Part-time Personnel	18,728	0	18,728
Longevity Pay	0	1,500	1,500
Other Fringe Benefits	1,433	16,205	17,638
Audit Services	0	2,569	2,569
Communication	10,035	4,935	14,970
Confidential Drug Enforcement Payments	0	22,356	22,356
Dues and Memberships	5,005	250	5,255
Licenses	0	46	46
Maintenance & Repair Services - Vehicles	0	948	948
Postal Charges	0	267	267
Rentals	0	12,803	12,803
Tow-in Services	0	150	150
Travel	896	672	1,568
Other Contracted Services	0	270	270
Data Processing Supplies	0	193	193
Electricity	0	787	787
Gasoline	0	5,024	5,024

(Continued)

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

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Expenditures (Cont.)</u>			
Law Enforcement Supplies	\$ 0	\$ 36	\$ 36
Office Supplies	0	231	231
Water and Sewer	0	647	647
Other Supplies and Materials	0	27,034	27,034
Building and Contents Insurance	0	826	826
Premiums on Corporate Surety Bonds	0	190	190
Trustee's Commission	135	462	597
Other Charges	780	0	780
Total Expenditures	<u>\$ 37,012</u>	<u>\$ 187,185</u>	<u>\$ 224,197</u>
<u>Other Financing Sources (Uses)</u>			
Insurance Recovery	\$ 0	\$ 263	\$ 263
Total Other Financing Sources (Uses)	<u>\$ 0</u>	<u>\$ 263</u>	<u>\$ 263</u>
Net Change in Fund Balances	\$ (9,056)	\$ (58,698)	\$ (67,754)
Fund Balances, July 1, 2018	<u>35,823</u>	<u>116,465</u>	<u>152,288</u>
Fund Balances, June 30, 2019	<u>\$ 26,767</u>	<u>\$ 57,767</u>	<u>\$ 84,534</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, 2019

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 4,024	\$ 4,024
Cash in Bank	0	11,064	11,064
Equity in Pooled Cash and Investments:			
Cash with Trustee	222,913	491,071	713,984
Cash with Clerks, Register, and Sheriff	1,464	11,670	13,134
Accounts Receivable	0	27,732	27,732
Total Assets	<u>\$ 224,377</u>	<u>\$ 545,561</u>	<u>\$ 769,938</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 0	\$ 41,211	\$ 41,211
Due to Litigants, Heirs, and Others	0	49,826	49,826
Total Liabilities	<u>\$ 0</u>	<u>\$ 91,037</u>	<u>\$ 91,037</u>
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 224,377	\$ 0	\$ 224,377
Public Safety	0	454,524	454,524
Total Fund Balances	<u>\$ 224,377</u>	<u>\$ 454,524</u>	<u>\$ 678,901</u>
Total Liabilities and Fund Balances	<u>\$ 224,377</u>	<u>\$ 545,561</u>	<u>\$ 769,938</u>

District Attorney General  
Fifth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2019

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 16,085	\$ 0	\$ 16,085
Drug Control Fines	0	94,473	94,473
Drug Task Force Forfeitures and Seizures	0	101,541	101,541
Investment Income	5,086	19,673	24,759
Other Local Revenue	0	4,265	4,265
Drug Task Force Grant	0	27,732	27,732
Contributions	0	53,750	53,750
Sale of Materials and Supplies	0	2,276	2,276
Sale of Property	0	4,365	4,365
Total Revenues	<u>\$ 21,171</u>	<u>\$ 308,075</u>	<u>\$ 329,246</u>
<u>Expenditures</u>			
Audit Services	\$ 0	\$ 1,748	\$ 1,748
Communication	0	23,361	23,361
Data Processing Services	0	4,736	4,736
Confidential Drug Enforcement Payments	0	48,992	48,992
Dues and Memberships	0	535	535
Janitorial Services	0	3,250	3,250
Operating Lease Payments	0	2,653	2,653
Licenses	0	1,207	1,207
Maintenance Agreements	0	1,857	1,857
Maintenance and Repair Services - Equipment	0	870	870
Maintenance and Repair Services - Vehicles	0	434	434
Pest Control	0	410	410
Printing, Stationery, and Forms	0	1,202	1,202
Postal Charges	0	468	468
Rentals	0	240	240
Travel	0	9,348	9,348
Tuition	0	5,014	5,014
Custodial Supplies	0	1,090	1,090
Data Processing Supplies	0	253	253
Law Enforcement Supplies	0	3,875	3,875

(Continued)

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

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Expenditures (Cont.)</u>			
Office Supplies	\$ 0	\$ 2,178	\$ 2,178
Tires and Tubes	0	1,413	1,413
Utilities	0	7,000	7,000
Other Supplies and Materials	0	1,737	1,737
Premiums on Corporate Surety Bonds	0	356	356
Trustee's Commissions	212	1,339	1,551
Other Charges	0	496	496
Data Processing Equipment	0	3,694	3,694
Law Enforcement Equipment	0	66,816	66,816
Heating and Air Conditioning Equipment	0	7,525	7,525
Motor Vehicles	0	38,985	38,985
Building Construction	0	72,872	72,872
Total Expenditures	\$ 212	\$ 315,954	\$ 316,166
Other Financing Sources (Uses):			
Transfers to the Blount County Drug Control Fund - Equitable Sharing	\$ 0	\$ (423,366)	\$ (423,366)
Total Other Financing Sources (Uses)	\$ 0	\$ (423,366)	\$ (423,366)
Net Change in Fund Balances	\$ 20,959	\$ (431,245)	\$ (410,286)
Fund Balances, July 1, 2018	203,418	885,769	1,089,187
Fund Balances, June 30, 2019	\$ 224,377	\$ 454,524	\$ 678,901

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, 2019

District  
Attorney  
General  
Fund

---

ASSETS

Equity in Pooled Cash and Investments:

Cash with Trustee

\$ 502,306

Cash with Clerks, Register and Sheriff

2,662

Total Assets

\$ 504,968

FUND BALANCE

Restricted for:

Administration of Justice

\$ 504,968

Total Fund Balance

\$ 504,968

District Attorney General  
Sixth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2019

	District Attorney General Fund
<hr/>	
<u>Revenues</u>	
District Attorney General Fees	\$ 34,313
Total Revenues	<u>\$ 34,313</u>
Net Change in Fund Balance	\$ 34,313
Fund Balance, July 1, 2018	<u>470,655</u>
Fund Balance, June 30, 2019	<u><u>\$ 504,968</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, 2019

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 630	\$ 630
Cash in Bank	0	124,583	124,583
Equity in Pooled Cash and Investments:			
Cash with Trustee	25,340	324,005	349,345
Cash with Clerks, Register, and Sheriff	608	0	608
Due from Other Governments	0	8,987	8,987
Total Assets	<u>\$ 25,948</u>	<u>\$ 458,205</u>	<u>\$ 484,153</u>

LIABILITIES AND FUND BALANCES

<u>Liabilities</u>			
Accounts Payable	\$ 0	\$ 5,296	\$ 5,296
Due to Litigants, Heirs, & Others	0	120,999	120,999
Total Liabilities	<u>\$ 0</u>	<u>\$ 126,295</u>	<u>\$ 126,295</u>
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 25,948	\$ 0	\$ 25,948
Public Safety	0	331,910	331,910
Total Fund Balances	<u>\$ 25,948</u>	<u>\$ 331,910</u>	<u>\$ 357,858</u>
Total Liabilities and Fund Balances	<u>\$ 25,948</u>	<u>\$ 458,205</u>	<u>\$ 484,153</u>

District Attorney General  
Seventh Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2019

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 7,423	\$ 0	\$ 7,423
Drug Control Fines	0	6,346	6,346
Drug Task Force Forfeitures and Seizures	0	48,365	48,365
Proceeds from Confiscated Property	0	14,469	14,469
Investment Income	0	1	1
Damages Recovered from Individuals	0	40	40
Contributions and Gifts	4,500	13,002	17,502
Drug Task Force Grant	0	77,527	77,527
<b>Total Revenues</b>	<b>\$ 11,923</b>	<b>\$ 159,750</b>	<b>\$ 171,673</b>
<u>Expenditures</u>			
Salary Supplements	\$ 0	\$ 11,902	\$ 11,902
Audit Services	0	2,604	2,604
Communication	1,056	3,541	4,597
Confidential Drug Enforcement Payments	0	5,829	5,829
Dues and Memberships	0	349	349
Maintenance and Repair Services - Vehicles	0	3,788	3,788
Postal Charges	0	17	17
Printing, Stationery, and Forms	0	166	166
Rentals	0	7,400	7,400
Towing Services	0	635	635
Travel	0	4,627	4,627
Other Contracted Services	300	2,106	2,406
Remittance of Revenues Collected	0	25,551	25,551
Gasoline	0	13,223	13,223
Law Enforcement Supplies	0	504	504
Office Supplies	0	2,728	2,728
Periodicals	220	0	220
Uniforms	0	2,359	2,359
Utilities	0	1,955	1,955

(Continued)

District Attorney General  
Seventh 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	\$ 1,499	\$ 1,499
Insurance	0	6,477	6,477
Trustee's Commission	74	634	708
In Service/Staff Development	2,380	9,858	12,238
Other Charges	102	0	102
Data Processing Equipment	0	3,218	3,218
Law Enforcement Equipment	0	28,085	28,085
Furniture and Fixtures	3,044	190	3,234
Motor Vehicles	0	19,750	19,750
Office Equipment	0	1,597	1,597
Total Expenditures	<u>\$ 7,176</u>	<u>\$ 160,592</u>	<u>\$ 167,768</u>
<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	\$ 4,747	\$ (5,925)	\$ (1,178)
Fund Balances, July 1, 2018	<u>21,201</u>	<u>337,835</u>	<u>359,036</u>
Fund Balances, June 30, 2019	<u>\$ 25,948</u>	<u>\$ 331,910</u>	<u>\$ 357,858</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, 2019

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 9,929	\$ 9,929
Cash in Bank	0	523	523
Equity in Pooled Cash and Investments:			
Cash with Trustee	99,939	88,421	188,360
Due from Other Governments	0	33,457	33,457
Cash Shortage (*)	0	5,032	5,032
 Total Assets	 \$ 99,939	 \$ 137,362	 \$ 237,301

LIABILITIES AND FUND BALANCES

Liabilities

Accounts Payable	\$ 194	\$ 1,073	\$ 1,267
Due to Litigants, Heirs, and Others	0	58,705	58,705
Total Liabilities	\$ 194	\$ 59,778	\$ 59,972

Fund Balances

Restricted for:			
Administration of Justice	\$ 99,745	\$ 0	\$ 99,745
Public Safety	0	77,584	77,584
Total Fund Balances	\$ 99,745	\$ 77,584	\$ 177,329
 Total Liabilities and Fund Balances	 \$ 99,939	 \$ 137,362	 \$ 237,301

(\*) 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 \$21,873 in restitution to the Drug Task Force at the rate of \$400 per month. As of June 30, 2019, the former director has paid all required court costs and has paid restitution of \$16,841, leaving an outstanding Cash Shortage balance of \$5,032 at June 30, 2019.



District Attorney General  
Eighth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2019

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 35,967	\$ 0	\$ 35,967
Drug Control Fines	0	64,584	64,584
Drug Task Force Forfeitures and Seizures	0	12,808	12,808
Proceeds from Confiscated Property	0	50,775	50,775
Miscellaneous Refunds	0	808	808
Drug Task Force Grant	0	77,943	77,943
Other Direct Federal Revenue	0	15,000	15,000
Contributions	0	25,000	25,000
Total Revenues	\$ 35,967	\$ 246,918	\$ 282,885
<u>Expenditures</u>			
Supervisor/Director	\$ 0	\$ 22,676	\$ 22,676
Assistant(s)	0	45,320	45,320
Deputy(ies)	0	8,500	8,500
Salary Supplements	0	26,610	26,610
Secretaries	0	28,840	28,840
Other Fringe Benefits	0	26,198	26,198
Advertising	0	35	35
Audit Services	0	3,002	3,002
Communication	0	8,498	8,498
Confidential Drug Enforcement Payments	0	25,740	25,740
Legal Notices	0	56	56
Maintenance and Repair Services - Vehicles	0	7,078	7,078
Postal Charges	0	72	72
Rentals	0	30,000	30,000
Remittance of Revenue Collected	0	2,500	2,500
Travel	15,916	901	16,817
In Service/Staff Development	0	1,434	1,434
Other Contracted Services	6,325	1,889	8,214
Electricity	0	2,295	2,295
Food Supplies	0	3,271	3,271
Gasoline	0	10,030	10,030

(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>			
Law Enforcement Supplies	\$ 0	\$ 4,668	\$ 4,668
Office Supplies	0	1,669	1,669
Uniforms	0	50	50
Water and Sewer	0	1,470	1,470
Vehicle Parts	0	424	424
Other Supplies and Materials	0	5,739	5,739
Other Charges	0	398	398
Trustee's Commissions	0	1,916	1,916
Building and Contents Insurance	0	212	212
Vehicle and Equipment Insurance	0	3,026	3,026
Workers' Compensation Insurance	0	11,327	11,327
Law Enforcement Equipment	0	25,005	25,005
Total Expenditures	\$ 22,241	\$ 310,849	\$ 333,090
Other Financing Sources (Uses):			
Transfers to District Attorneys' General			
Conference- Salary Supplements	\$ (3,254)	\$ 0	\$ (3,254)
Total Other Financing Sources (Uses)	\$ (3,254)	\$ 0	\$ (3,254)
Net Change in Fund Balances	\$ 10,472	\$ (63,931)	\$ (53,459)
Fund Balances, July 1, 2018	89,273	141,515	230,788
Fund Balances, June 30, 2019	\$ 99,745	\$ 77,584	\$ 177,329

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, 2019

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 445	\$ 445
Cash in Bank	0	35,595	35,595
Equity in Pooled Cash and Investments:			
Cash with Trustee	31,836	216,402	248,238
Cash with Clerks, Register, and Sheriff	266	132	398
Accounts Receivable	328	0	328
Due from Other Governments	0	12,403	12,403
Prepaid Items	0	88	88
Total Assets	\$ 32,430	\$ 265,065	\$ 297,495
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 632	\$ 53,133	\$ 53,765
Due to Litigants, Heirs, and Others	0	35,595	35,595
Total Liabilities	\$ 632	\$ 88,728	\$ 89,360
<u>Fund Balances</u>			
Nonspendable:			
Prepaid Items	\$ 0	\$ 88	\$ 88
Restricted for:			
Administration of Justice	31,798	0	31,798
Public Safety	0	176,249	176,249
Total Fund Balances	\$ 31,798	\$ 176,337	\$ 208,135
Total Liabilities and Fund Balances	\$ 32,430	\$ 265,065	\$ 297,495

District Attorney General  
Ninth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2019

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 12,828	\$ 0	\$ 12,828
Drug Control Fines	0	16,294	16,294
Officers Costs	581	764	1,345
Drug Task Force Forfeitures and Seizures	0	110,227	110,227
Proceeds from Confiscated Property	0	42,575	42,575
Other Fines, Forfeitures, and Penalties	499	13,038	13,537
Investment Income	0	15	15
Expenditure Credit	661	1,130	1,791
Miscellaneous Refunds	110	0	110
Contributions and Gifts	570	1,756	2,326
Other State Revenues	0	16,245	16,245
Drug Task Force Grant	0	77,685	77,685
<b>Total Revenues</b>	<b>\$ 15,249</b>	<b>\$ 279,729</b>	<b>\$ 294,978</b>
<u>Expenditures</u>			
Assistant(s)	\$ 0	\$ 55,472	\$ 55,472
Part-time Personnel	0	2,550	2,550
Overtime Pay	0	30,292	30,292
Social Security	0	6,753	6,753
State Retirement	0	4,330	4,330
Life Insurance	0	66	66
Medical Insurance	0	7,485	7,485
Dental Insurance	0	327	327
Other Fringe Benefits	0	480	480
Audit Services	0	2,197	2,197
Communication	1,548	6,532	8,080
Confidential Drug Enforcement Payments	0	10,120	10,120
Licenses	0	87	87
Maintenance and Repair Services - Equipment	0	147	147
Maintenance and Repair Services - Vehicles	0	4,243	4,243
Postal Charges	0	47	47
Towing Services	0	4,675	4,675

(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	\$ 694	\$ 3,257	\$ 3,951
Gasoline	0	7,629	7,629
Law Enforcement Supplies	0	7,214	7,214
Office Supplies	762	0	762
Other Supplies and Materials	6,425	8,403	14,828
Liability Insurance	0	11,221	11,221
Workers' Compensation Insurance	0	3,800	3,800
Premium on Corporate Surety Bond	0	712	712
Trustee's Commissions	152	1,029	1,181
In Service/Staff Development	745	0	745
Other Charges	4,500	0	4,500
Law Enforcement Equipment	0	26,625	26,625
Motor Vehicles	0	35,000	35,000
Total Expenditures	<u>\$ 14,826</u>	<u>\$ 240,693</u>	<u>\$ 255,519</u>
<u>Other Financing Sources (Uses):</u>			
Proceeds from Sale of Capital Assets	\$ 0	\$ 22,900	\$ 22,900
Transfers to District Attorneys' General Conference - Salary Supplements	0	(47,877)	(47,877)
Total Other Financing Sources (Uses)	<u>\$ 0</u>	<u>\$ (24,977)</u>	<u>\$ (24,977)</u>
Net Change in Fund Balances	\$ 423	\$ 14,059	\$ 14,482
Fund Balance, July 1, 2018	<u>31,375</u>	<u>162,278</u>	<u>193,653</u>
Fund Balance, June 30, 2019	<u>\$ 31,798</u>	<u>\$ 176,337</u>	<u>\$ 208,135</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, 2019

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 5,127	\$ 5,127
Cash in Bank	0	323,092	323,092
Equity in Pooled Cash and Investments:			
Cash with Trustee	148,508	20,996	169,504
Accounts Receivable	1,924	7,519	9,443
Total Assets	<u>\$ 150,432</u>	<u>\$ 356,734</u>	<u>\$ 507,166</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 793	\$ 621	\$ 1,414
Due to Litigants, Heirs, and Others	0	313,948	313,948
Total Liabilities	<u>\$ 793</u>	<u>\$ 314,569</u>	<u>\$ 315,362</u>
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 149,639	\$ 0	\$ 149,639
Public Safety	0	42,165	42,165
Total Fund Balances	<u>\$ 149,639</u>	<u>\$ 42,165</u>	<u>\$ 191,804</u>
Total Liabilities and Fund Balances	<u>\$ 150,432</u>	<u>\$ 356,734</u>	<u>\$ 507,166</u>

District Attorney General  
Tenth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2019

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 45,912	\$ 0	\$ 45,912
Drug Control Fines	0	33,075	33,075
Drug Task Force Forfeitures and Seizures	0	164,690	164,690
Investment Income	2,251	2,635	4,886
Sale of Equipment	0	9,228	9,228
Contributions and Gifts	0	500	500
Drug Task Force Grant	0	66,754	66,754
Other Federal through State Contributions	0	13,319	13,319
	0	9,000	9,000
<b>Total Revenues</b>	<b>\$ 48,163</b>	<b>\$ 299,201</b>	<b>\$ 347,364</b>
<u>Expenditures</u>			
Drug Task Force Personnel	\$ 0	\$ 223,749	\$ 223,749
Secretary(s)	14,192	34,766	48,958
Overtime Pay	0	9,136	9,136
In Service Training	0	2,275	2,275
Social Security	1,086	19,659	20,745
State Retirement	0	9,764	9,764
Employee and Dependent Insurance	0	44,846	44,846
Life Insurance	0	368	368
Unemployment Compensation	57	119	176
Other Fringe Benefits	0	3,199	3,199
Communications	6,051	7,253	13,304
Confidential Drug Enforcement Payments	0	6,663	6,663
Legal Services	142	0	142
Maintenance Agreements	3,930	12,705	16,635
Maintenance and Repair Services - Buildings	0	118	118
Maintenance and Repair Services - Vehicles	0	2,676	2,676
Pest Control	0	200	200
Postal Charges	0	181	181
Rentals	0	1,767	1,767
Travel	19,345	10,581	29,926

(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>			
Veterinary Services	\$ 0	\$ 434	\$ 434
Remittance of Revenues Collected	0	24,309	24,309
Disposal Fees	0	888	888
Other Contracted Services	0	5,852	5,852
Animal Food and Supplies	0	990	990
Gasoline	0	11,982	11,982
Law Enforcement Supplies	0	865	865
Office Supplies	4,161	1,917	6,078
Uniforms	0	876	876
Utilities	0	3,983	3,983
Other Supplies and Materials	4,447	52	4,499
Liability Insurance	0	13,587	13,587
Trustee's Commissions	361	0	361
Workers' Compensation Insurance	24	6,649	6,673
Other Charges	0	883	883
Law Enforcement Equipment	0	51,736	51,736
Motor Vehicles	0	630	630
Office Equipment	0	287	287
Other Equipment	1,004	0	1,004
Total Expenditures	<u>\$ 54,800</u>	<u>\$ 515,945</u>	<u>\$ 570,745</u>
Net Change in Fund Balances	\$ (6,637)	\$ (216,744)	\$ (223,381)
Fund Balances, July 1, 2018	<u>156,276</u>	<u>258,909</u>	<u>415,185</u>
Fund Balances, June 30, 2019	<u>\$ 149,639</u>	<u>\$ 42,165</u>	<u>\$ 191,804</u>

ELEVENTH JUDICIAL DISTRICT

**ELEVENTH JUDICIAL DISTRICT**

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

District Attorney General  
Eleventh Judicial District  
Balance Sheet  
June 30, 2019

District  
Attorney  
General  
Fund

---

ASSETS

Equity in Pooled Cash and Investments:

Cash with Trustee

\$ 65,647

---

Total Assets

\$ 65,647

---

---

LIABILITIES AND FUND BALANCES

Fund Balances

Restricted for:

Administration of Justice

\$ 65,647

---

Total Liabilities and Fund Balances

\$ 65,647

---

---

District Attorney General  
Eleventh Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2019

	District Attorney General Fund
<hr/>	
<u>Revenues</u>	
District Attorney General Fees	\$ 15,057
Investment Income	1,259
Total Revenues	<u>\$ 16,316</u>
<u>Expenditures</u>	
Salaries	\$ 7,023
Social Security Tax	863
Trustee's Commission	23
Computer Program Development	4,554
Total Expenditures	<u>\$ 12,463</u>
Other Financing Sources (Uses):	
Transfers to District Attorneys'	
General Conference:	
Registration Fees	<u>\$ (7,050)</u>
Total Other Financing Sources (Uses)	<u>\$ (7,050)</u>
Net Change in Fund Balance	\$ (3,197)
Fund Balance, July 1, 2018	<u>68,844</u>
Fund Balance, June 30, 2019	<u><u>\$ 65,647</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, 2019

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 1,830	\$ 1,830
Equity in Pooled Cash and Investments:			
Cash with Trustee	45,923	151,350	197,273
Cash with Clerks, Register, and Sheriff	0	2,778	2,778
Due from Other Governments	1,398	0	1,398
Due from Other Funds	0	8,873	8,873
Total Assets	<u>\$ 47,321</u>	<u>\$ 164,831</u>	<u>\$ 212,152</u>

FUND BALANCES

Fund Balances

Restricted for:			
Administration of Justice	\$ 47,321	\$ 0	\$ 47,321
Public Safety	0	164,831	164,831
Total Fund Balances	<u>\$ 47,321</u>	<u>\$ 164,831</u>	<u>\$ 212,152</u>

District Attorney General  
Twelfth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2019

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
Drug Control Fines	\$ 0	\$ 7,979	\$ 7,979
Other Local Option Taxes	0	34,323	34,323
District Attorney General Fees	16,848	0	16,848
Drug Task Force Forfeitures and Seizures	0	15,202	15,202
Proceeds from Confiscated Property	0	162,156	162,156
Sale of Property	0	23,650	23,650
Contributions and Gifts	0	10,500	10,500
Law Enforcement Grants	0	78,403	78,403
Other Local Option Revenue	458	0	458
Other Direct Federal Revenue	0	39,370	39,370
Total Revenues	<u>\$ 17,306</u>	<u>\$ 371,583</u>	<u>\$ 388,889</u>
<u>Expenditures</u>			
Supervisor/Director	\$ 0	\$ 46,916	\$ 46,916
Deputies	0	39,351	39,351
Clerical Personnel	0	6,518	6,518
Overtime Pay	0	40,656	40,656
Bonus Payments	0	2,400	2,400
Other Salaries and Wages	0	3,984	3,984
Social Security	0	10,351	10,351
State Retirement	0	9,427	9,427
Employee and Dependent Insurance	0	15,090	15,090
Unemployment Compensation	0	44	44
Communication	6,445	1,065	7,510
Audit Services	0	1,919	1,919
Confidential Drug Enforcement Payments	0	15,965	15,965
Maintenance and Repair Services - Equipment	0	1,583	1,583
Janitorial Services	915	0	915
Rentals	1,860	4,800	6,660
Towing	0	450	450
Travel	0	536	536
Gasoline	0	6,805	6,805
Tires and Tubes	0	240	240
Office Supplies	757	0	757

(Continued)

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

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Expenditures (Cont.)</u>			
Utilities	\$ 0	\$ 1,443	\$ 1,443
Vehicle Parts	0	4,012	4,012
Other Supplies and Materials	0	778	778
Premiums on Corporate Surety Bonds	0	245	245
Trustee's Commission	164	581	745
In-Service/Staff Development	408	0	408
Other Charges	141	58,935	59,076
Law Enforcement Equipment	0	27,018	27,018
Motor Vehicles	0	6,889	6,889
Total Expenditures	<u>\$ 10,690</u>	<u>\$ 308,001</u>	<u>\$ 318,691</u>
Other Financing Sources (Uses):			
Transfers to District Attorneys'			
General Conference:			
Contributions	\$ (3,275)	\$ 0	\$ (3,275)
Total Other Financing Sources (Uses)	<u>\$ (3,275)</u>	<u>\$ 0</u>	<u>\$ (3,275)</u>
Net Change in Fund Balances	\$ 3,341	\$ 63,582	\$ 70,198
Fund Balances, July 1, 2018	<u>43,980</u>	<u>\$ 101,249</u>	<u>145,229</u>
Fund Balances, June 30, 2019	<u>\$ 47,321</u>	<u>\$ 164,831</u>	<u>\$ 212,152</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, 2019

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Equity in Pooled Cash and Investments:			
Cash with Trustee	\$ 97,728	\$ 22,350	\$ 120,078
Cash with Clerks, Register, and Sheriff	2,231	0	2,231
Due from Other Governments	0	8,447	8,447
	<hr/>		
Total Assets	\$ 99,959	\$ 30,797	\$ 130,756

FUND BALANCES

Fund Balances

Restricted for:			
Administration of Justice	\$ 99,959	\$ 0	\$ 99,959
Public Safety	0	30,797	30,797
Total Fund Balances	\$ 99,959	\$ 30,797	\$ 130,756
	<hr/>		
Total Liabilities and Fund Balances	\$ 99,959	\$ 30,797	\$ 130,756



District Attorney General  
Thirteenth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2019

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
Drug Control Fines	\$ 0	\$ 868	\$ 868
District Attorney General Fees	35,266	0	35,266
Drug Control Grants	0	53,307	53,307
Other	1,581	13,811	15,392
Total Revenues	<u>\$ 36,847</u>	<u>\$ 67,986</u>	<u>\$ 104,833</u>
<u>Expenditures</u>			
Accountants/Bookkeepers	\$ 0	\$ 48,000	\$ 48,000
Longevity Pay	0	1,100	1,100
Other Salaries and Wages	0	12,325	12,325
Other Fringe Benefits	0	12,039	12,039
Jury and Witness Fees	2,689	0	2,689
Audit Services	0	1,250	1,250
Communication	5,982	3,139	9,121
Dues and Memberships	300	0	300
Rentals	0	154	154
Travel	8,239	0	8,239
Other Contracted Services	390	0	390
Office Supplies	3,214	2,077	5,291
Building and Contents Insurance	0	354	354
Premiums on Corporate Surety Bonds	0	260	260
Trustee's Commission	349	10	359
Equipment and Fixtures	14,556	0	14,556
Other Charges	533	0	533
Total Expenditures	<u>\$ 36,252</u>	<u>\$ 80,708</u>	<u>\$ 116,960</u>
Net Change in Fund Balances	\$ 595	\$ (12,722)	\$ (12,127)
Fund Balances, July 1, 2018	<u>99,364</u>	<u>43,519</u>	<u>142,883</u>
Fund Balances, June 30, 2019	<u>\$ 99,959</u>	<u>\$ 30,797</u>	<u>\$ 130,756</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, 2019

	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	36,453	372,041	408,494
Cash with Clerks, Register, and Sheriff	970	3,600	4,570
Due from Other Governments	0	18,876	18,876
Total Assets	<u>\$ 37,423</u>	<u>\$ 394,868</u>	<u>\$ 432,291</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 0	\$ 16	\$ 16
Due to State of Tennessee	0	2	2
Total Liabilities	<u>\$ 0</u>	<u>\$ 18</u>	<u>\$ 18</u>
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 37,423	\$ 0	\$ 37,423
Public Safety	0	394,850	394,850
Total Fund Balances	<u>\$ 37,423</u>	<u>\$ 394,850</u>	<u>\$ 432,273</u>
Total Liabilities and Fund Balances	<u>\$ 37,423</u>	<u>\$ 394,868</u>	<u>\$ 432,291</u>

District Attorney General  
Fourteenth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2019

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
Drug Control Fines	\$ 0	\$ 116,012	\$ 116,012
District Attorney General Fees	14,389	0	14,389
Investment Income	0	2,301	2,301
Other Contracted Services	0	99,025	99,025
<b>Total Revenues</b>	<b>\$ 14,389</b>	<b>\$ 217,338</b>	<b>\$ 231,727</b>
<u>Expenditures</u>			
Supervisor/Director	\$ 0	\$ 30,157	\$ 30,157
Investigators	0	59,885	59,885
Accountants/Bookkeepers	0	30,733	30,733
Social Security	0	9,239	9,239
State Retirement	0	7,202	7,202
Dental Insurance	0	129	129
Unemployment Compensation	0	124	124
Audit Services	0	676	676
Communication	8,933	2,936	11,869
Contributions	0	2,425	2,425
Dues and Memberships	0	600	600
Maintenance and Repair Services - Vehicles	0	1,263	1,263
Rentals	10,158	16,800	26,958
Towing Services	0	970	970
Travel	788	4,897	5,685
Uniforms	0	182	182
Office Supplies	0	2,672	2,672
Other Supplies and Materials	1,247	1,459	2,706
Premiums of Corporate Surety Bonds	0	126	126
Vehicle and Equipment Insurance	0	1,085	1,085
Other Charges	0	2,535	2,535
<b>Total Expenditures</b>	<b>\$ 21,126</b>	<b>\$ 176,095</b>	<b>\$ 197,221</b>

(Continued)

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

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
Other Financing Sources (Uses):			
Transfers to District Attorneys'			
General Conference:			
Registration Fees	\$ (2,250)	\$ (75)	\$ (2,325)
Total Other Financing Sources (Uses)	\$ (2,250)	\$ (75)	\$ (2,325)
Net Change in Fund Balances	\$ (8,987)	\$ 41,168	\$ 32,181
Fund Balances, July 1, 2018	46,410	353,682	400,092
Fund Balances, June 30, 2019	\$ 37,423	\$ 394,850	\$ 432,273

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, 2019

	District Attorney General Fund	Other Funds	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>				
Cash:				
Cash on Hand	\$ 0	\$ 0	\$ 9,810	\$ 9,810
Cash in Bank	0	0	76,613	76,613
Equity in Pooled Cash and Investments:				
Cash with Trustee	22,934	131,587	449,620	604,141
Cash with Clerks, Register, and Sheriff	0	0	97	97
Accounts Receivable	0	0	4,924	4,924
Due from Other Governments	0	0	13,000	13,000
<b>Total Assets</b>	<b>\$ 22,934</b>	<b>\$ 131,587</b>	<b>\$ 554,064</b>	<b>\$ 708,585</b>
<u>LIABILITIES AND FUND BALANCES</u>				
<u>Liabilities</u>				
Accounts Payable	\$ 0	\$ 0	\$ 25,291	\$ 25,291
Due to Other Funds	0	0	4,276	4,276
Due to Litigants, Heirs, and Others	0	0	74,841	74,841
<b>Total Liabilities</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 104,408</b>	<b>\$ 104,408</b>
<u>Fund Balances</u>				
Restricted for:				
Administration of Justice	\$ 22,934	\$ 131,587	\$ 0	\$ 154,521
Public Safety	0	0	449,656	449,656
<b>Total Fund Balances</b>	<b>\$ 22,934</b>	<b>\$ 131,587</b>	<b>\$ 449,656</b>	<b>\$ 604,177</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 22,934</b>	<b>\$ 131,587</b>	<b>\$ 554,064</b>	<b>\$ 708,585</b>

District Attorney General  
Fifteenth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2019

	District Attorney General Fund	Other Funds	Drug Task Force Fund	Total All Funds
<u>Revenues</u>				
Drug Control Fines	\$ 0	\$ 0	\$ 30,068	\$ 30,068
District Attorney General Fees	26,011	0	0	26,011
Drug Task Force Forfeitures and Seizures	0	0	10,548	10,548
Proceeds from Confiscated Property	0	0	13,286	13,286
Investment Income	0	393	0	393
Miscellaneous Refunds	6,518	0	136	6,654
<b>Total Revenues</b>	<b>\$ 32,529</b>	<b>\$ 393</b>	<b>\$ 54,038</b>	<b>\$ 86,960</b>
<u>Expenditures</u>				
Other Salaries and Wages	\$ 0	\$ 0	\$ 147,062	\$ 147,062
Jury and Witness Fees	2,854	0	0	2,854
Communication	0	0	10,931	10,931
Confidential Drug Enforcement Payments	0	0	4,011	4,011
Maintenance and Repair Services - Buildings	0	0	4,742	4,742
Maintenance and Repair Services - Office Equipment	0	0	1,292	1,292
Maintenance and Repair Services - Vehicles	0	0	5,469	5,469
Pest Control	0	0	1,245	1,245
Postal Charges	0	0	381	381
Rentals	0	0	4,661	4,661
Towing Services	0	0	1,525	1,525
Travel	0	0	5,255	5,255
Tuition	0	0	1,205	1,205
Other Contracted Services	0	0	3,589	3,589
Gasoline	0	0	3,062	3,062
Library Books/Media	5,429	0	0	5,429
Office Supplies	5,231	0	2,597	7,828
Uniforms	0	0	1,151	1,151
Other Supplies and Materials	1,093	0	456	1,549
Building and Contents Insurance	0	0	2,226	2,226
Trustee's Commission	260	4	725	989
In-Service/Staff Development	12,307	0	0	12,307
Other Charges	0	0	5,257	5,257
Communication Equipment	0	0	2,890	2,890
Law Enforcement Equipment	0	0	128	128
Other Equipment	0	0	1,380	1,380
<b>Total Expenditures</b>	<b>\$ 27,174</b>	<b>\$ 4</b>	<b>\$ 211,240</b>	<b>\$ 238,418</b>
Net Change in Fund Balances	\$ 5,355	\$ 389	\$ (157,202)	\$ (151,458)
Fund Balances, July 1, 2018	17,579	131,198	606,858	755,635
<b>Fund Balances, June 30, 2019</b>	<b>\$ 22,934</b>	<b>\$ 131,587</b>	<b>\$ 449,656</b>	<b>\$ 604,177</b>

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, 2019

District  
Attorney  
General  
Fund

ASSETS

Cash with Trustee	\$ 404,331
Cash with Clerks, Register, and Sheriff	1,653
Due from Other Governments	<u>712</u>
Total Assets	<u>\$ 406,696</u>

FUND BALANCE

<u>Fund Balance</u>	
Restricted for:	
Administration of Justice	\$ 406,696
Total Fund Balance	<u>\$ 406,696</u>

District Attorney General  
Sixteenth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2019

	District Attorney General Fund
<hr/>	
<u>Revenues</u>	
District Attorney General Fees	\$ 25,832
Other Fines, Forfeitures, and Penalties	14,604
Total Revenues	<u>\$ 40,436</u>
<u>Expenditures</u>	
Part-time Personnel	\$ 22,854
Overtime Pay	424
Social Security	1,443
Employer Medicare	338
Dues and Memberships	2,267
Travel	1,770
Office Supplies	1,941
Other Supplies and Materials	439
Trustee Commissions	548
In Service/Staff Development	6,123
Other Charges	550
Data Processing Equipment	1,148
Office Equipment	856
Total Expenditures	<u>\$ 40,701</u>
Net Change in Fund Balance	\$ (265)
Fund Balance, July 1, 2018	<u>406,961</u>
Fund Balance, June 30, 2019	<u><u>\$ 406,696</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, 2019

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 10,306	\$ 10,306
Equity in Pooled Cash and Investments:			
Cash with Trustee	48,543	274,816	323,359
Accounts Receivable	0	1,873	1,873
Due from Other Governments	0	4,863	4,863
	<hr/>		
Total Assets	\$ 48,543	\$ 291,858	\$ 340,401
	<hr/> <hr/>		
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accrued Payroll	\$ 0	\$ 1,662	\$ 1,662
Due to Litigants, Heirs, and Others	0	8,338	8,338
Total Liabilities	\$ 0	\$ 10,000	\$ 10,000
	<hr/>		
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 48,543	\$ 0	\$ 48,543
Public Safety	0	281,858	281,858
Total Fund Balances	\$ 48,543	\$ 281,858	\$ 330,401
	<hr/>		
Total Liabilities and Fund Balances	\$ 48,543	\$ 291,858	\$ 340,401
	<hr/> <hr/>		

District Attorney General  
Seventeenth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2019

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 11,210	\$ 0	\$ 11,210
Drug Control Fines	0	28,065	28,065
Drug Task Force Forfeitures and Seizures	0	28,742	28,742
Proceeds from Confiscated Property	0	34,603	34,603
Contributions and Gifts	0	17,662	17,662
Other Federal through State	0	55,250	55,250
<b>Total Revenues</b>	<b>\$ 11,210</b>	<b>\$ 164,322</b>	<b>\$ 175,532</b>

Expenditures

District Attorney General

Supervisor/Director	\$ 0	\$ 65,294	\$ 65,294
Detectives	0	40,550	40,550
Salary Supplements	0	17,666	17,666
Secretary(s)	0	17,396	17,396
Overtime Pay	0	788	788
Social Security	0	8,648	8,648
State Retirement	0	5,544	5,544
Employer Medicare	0	2,022	2,022
Communication	0	10,947	10,947
Contracts with Government Agencies	0	2,051	2,051
Confidential Drug Buys	0	12,559	12,559
Confidential Informant Fees	0	3,850	3,850
Other Confidential Expenses	0	1,651	1,651
Dues and Memberships	380	475	855
Maintenance and Repair Services - Equipment	0	146	146
Maintenance and Repair Services - Vehicles	0	6,131	6,131
Medical and Dental Services	0	26,126	26,126
Postal Charges	0	1,807	1,807
Rentals	0	16,918	16,918
Towing Services	0	1,764	1,764
Travel	0	8,855	8,855
Periodicals	3,391	0	3,391
Electricity	0	2,679	2,679
Gasoline	0	14,365	14,365
Law Enforcement Supplies	0	4,040	4,040
Natural Gas	0	1,561	1,561
Office Supplies	0	5,820	5,820
Tires and Tubes	0	2,256	2,256
Utilities	0	366	366
Water and Sewer	0	467	467

(Continued)

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

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Expenditures (Cont.)</u>			
Trustee's Commission	\$ 111	\$ 1,146	\$ 1,257
In-Service/Staff Development	0	2,650	2,650
Other Charges	9,885	1,679	11,564
Law Enforcement Equipment	0	1,302	1,302
Motor Vehicles	0	2,188	2,188
Office Equipment	3,620	1,668	5,288
Total Expenditures	<u>\$ 17,387</u>	<u>\$ 293,375</u>	<u>\$ 310,762</u>
Other Financing Sources (Uses):			
Transfers to District Attorneys'			
General Conference:			
Registration Fees	\$ (2,450)	\$ 0	\$ (2,450)
Total Other Financing Sources (Uses)	<u>\$ (2,450)</u>	<u>\$ 0</u>	<u>\$ (2,450)</u>
Net Change in Fund Balances	\$ (8,627)	\$ (129,053)	\$ (137,680)
Fund Balances, July 1, 2018	<u>57,170</u>	<u>410,911</u>	<u>468,081</u>
Fund Balances, June 30, 2019	<u>\$ 48,543</u>	<u>\$ 281,858</u>	<u>\$ 330,401</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, 2019

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Petty Cash	\$ 0	\$ 1,959	\$ 1,959
Cash on Hand	0	18,145	18,145
Cash in Bank	0	1,269,086	1,269,086
Equity in Pooled Cash and Investments:			
Cash with Trustee	64,111	63,517	127,628
Accounts Receivable	1,520	51,329	52,849
Due From Other Governments	0	2,036	2,036
Due From Other Funds	300	0	300
Total Assets	<u>\$ 65,931</u>	<u>\$ 1,406,072</u>	<u>\$ 1,472,003</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 450	\$ 30,425	\$ 30,875
Due to State of Tennessee	0	2,522	2,522
Due to Litigants, Heirs, and Others	0	1,280,346	1,280,346
Total Liabilities	<u>\$ 450</u>	<u>\$ 1,313,293</u>	<u>\$ 1,313,743</u>
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 65,481	\$ 0	\$ 65,481
Public Safety	0	92,779	92,779
Total Fund Balances	<u>\$ 65,481</u>	<u>\$ 92,779</u>	<u>\$ 158,260</u>
Total Liabilities and Fund Balances	<u>\$ 65,931</u>	<u>\$ 1,406,072</u>	<u>\$ 1,472,003</u>

District Attorney General  
Eighteenth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2019

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 18,303	\$ 0	\$ 18,303
Drug Control Fines	0	16,893	16,893
Drug Task Force Forfeitures and Seizures	0	169,133	169,133
Investment Income	0	2,778	2,778
Sale of Recycled Materials	0	90	90
Miscellaneous Refunds	290	17,417	17,707
Sale of Equipment	0	32,844	32,844
Contributions and Gifts	0	8,341	8,341
Proceeds from Confiscated Property	0	95,803	95,803
Edward Byrne Memorial Justice Assistance Grant	0	78,000	78,000
Other Direct Federal Revenue	0	12,893	12,893
Total Revenues	\$ 18,593	\$ 434,192	\$ 452,785
<u>Expenditures</u>			
Investigators	\$ 0	\$ 203,977	\$ 203,977
Secretaries	0	36,953	36,953
Advertising	0	94	94
Auditing Services	0	2,522	2,522
Communication	0	12,110	12,110
Contracts with Government Agencies	0	400	400
Contracts with Private Agencies	0	10,074	10,074
Data Processing Services	0	16,416	16,416
Dues and Memberships	680	869	1,549
Evaluation and Testing	0	99	99
Janitorial Services	4,240	0	4,240
Licenses	0	350	350
Maintenance Agreements	1,111	868	1,979
Maintenance and Repair Services - Buildings	0	345	345
Maintenance and Repair Services - Equipment	0	947	947
Maintenance and Repair Services - Vehicles	0	21,980	21,980
Pest Control	0	180	180
Postal Charges	0	752	752
Printing, Stationery, and Forms	0	1,042	1,042
Rentals	6,300	0	6,300
Towing Services	0	2,275	2,275
Travel	0	591	591
Veterinary Services	0	1,904	1,904
Disposal Fees	0	1,059	1,059
Other Contracted Services	2,973	0	2,973

(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	\$ 3,896	\$ 3,896
Custodial Supplies	0	118	118
Data Processing Supplies	0	588	588
Diesel Fuel	0	3,177	3,177
Electricity	0	6,399	6,399
Equipment and Machinery Parts	0	111	111
Gasoline	0	19,721	19,721
General Construction Materials	0	273	273
Law Enforcement Supplies	0	1,681	1,681
Natural Gas	0	447	447
Food Supplies	0	1,621	1,621
Office Supplies	0	544	544
Uniforms	0	1,611	1,611
Vehicle Parts	0	2,806	2,806
Water and Sewer	0	180	180
Other Supplies and Materials	0	331	331
Building and Contents Insurance	0	15,081	15,081
Trustee's Commission	183	2,334	2,517
In Service/Staff Development	5,024	6,524	11,548
Other Charges	0	2,306	2,306
Drug Buys	0	3,425	3,425
Payments to Confidential Informants	0	1,000	1,000
Undercover Operating Expenses	0	200	200
Law Enforcement Equipment	0	43,232	43,232
Motor Vehicle	0	12,500	12,500
Total	\$ 20,511	\$ 445,913	\$ 466,424
Total Expenditures	\$ 20,511	\$ 445,913	\$ 466,424
Net Change in Fund Balances	\$ (1,918)	\$ (11,721)	\$ (13,639)
Fund Balances, July 1, 2018	67,399	104,500	171,899
Fund Balances, June 30, 2019	\$ 65,481	\$ 92,779	\$ 158,260



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, 2019

	District Attorney General Fund		Total District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>					
Cash:					
Cash on Hand	\$ 0	\$ 0	\$ 0	\$ 8,818	\$ 8,818
Equity in Pooled Cash and Investments:					
Cash with Trustee	38,207	51,333	89,540	397,257	486,797
Accounts Receivable	526	0	526	0	526
Due from Other Governments	3,000	0	3,000	4,781	7,781
Total Assets	<u>\$ 41,733</u>	<u>\$ 51,333</u>	<u>\$ 93,066</u>	<u>\$ 410,856</u>	<u>\$ 503,922</u>
<u>LIABILITIES AND FUND BALANCES</u>					
<u>Liabilities</u>					
Accounts Payable	\$ 2,163	\$ 0	\$ 2,163	\$ 4,787	\$ 6,950
Other Current Liabilities	0	0	0	57,061	57,061
Total Liabilities	<u>\$ 2,163</u>	<u>\$ 0</u>	<u>\$ 2,163</u>	<u>\$ 61,848</u>	<u>\$ 64,011</u>
<u>Fund Balances</u>					
Restricted for:					
Administration of Justice	\$ 39,570	\$ 51,333	\$ 90,903	\$ 0	\$ 90,903
Public Safety	0	0	0	349,008	349,008
Total Fund Balances	<u>\$ 39,570</u>	<u>\$ 51,333</u>	<u>\$ 90,903</u>	<u>\$ 349,008</u>	<u>\$ 439,911</u>
Total Liabilities and Fund Balances	<u>\$ 41,733</u>	<u>\$ 51,333</u>	<u>\$ 93,066</u>	<u>\$ 410,856</u>	<u>\$ 503,922</u>

District Attorney General  
Nineteenth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2019

	District Attorney General Fund		Total District Attorney General Fund	Drug Task Force Fund	Total All Funds
	Fraud and Economic Crimes Fund	Victims Assessment Program			
<u>Revenues</u>					
Drug Control Fines	\$ 0	\$ 0	\$ 0	\$ 1,073	\$ 1,073
Drug Task Force Forfeitures and Seizures	0	0	0	82,910	82,910
Proceeds from Confiscated Property	0	0	0	33,038	33,038
Investment Income	0	0	0	252	252
Miscellaneous Refunds	1,948	70	2,018	0	2,018
Contributions	0	0	0	12,100	12,100
District Attorney General Fees	19,923	0	19,923	0	19,923
Victims Assistance Assessments	0	22,639	22,639	0	22,639
Asset Forfeiture Funds	0	0	0	9,369	9,369
<b>Total Revenues</b>	<b>\$ 21,871</b>	<b>\$ 22,709</b>	<b>\$ 44,580</b>	<b>\$ 138,742</b>	<b>\$ 183,322</b>
<u>Expenditures</u>					
Assistants	\$ 0	\$ 10,045	\$ 10,045	\$ 0	\$ 10,045
Overtime Pay		0	0	28,331	28,331
Social Security	0	623	623	0	623
Employer Medicare	0	146	146	0	146
Audit Services	0	0	0	1,427	1,427
Communications	2,421	0	2,421	11,841	14,262
Confidential Drug Enforcement Payments	0	0	0	3,180	3,180
Contributions	0	1,000	1,000	0	1,000
Dues and Memberships	0	0	0	175	175
Janitorial Services	3,144	0	3,144	0	3,144
Licenses	0	0	0	963	963
Maintenance and Repair Services - Equipment	0	0	0	584	584
Maintenance and Repair Services - Office Equipment	0	0	0	10	10
Maintenance and Repair Services - Vehicles	0	0	0	5,879	5,879
Postal Charges	0	0	0	95	95
Printing, Stationery, and Forms	0	0	0	65	65
Rentals	0	0	0	18,417	18,417

(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	\$ 10,654	\$ 1,762	\$ 12,416	\$ 8,660	\$ 21,076
Tuition	4,190	5,028	9,218	3,302	12,520
Disposal Fees	0	0	0	309	309
Other Contracted Services	1,951	0	1,951	1,397	3,348
Animal Food and Supplies	0	265	265	0	265
Data Processing Supplies	0	0	0	290	290
Gasoline	0	0	0	11,430	11,430
Library Books/Media	209	0	209	2,505	2,714
Office Supplies	61	0	61	1,193	1,254
Tires and Tubes	0	0	0	1,162	1,162
Uniforms	0	0	0	1,800	1,800
Other Supplies and Materials	429	2,115	2,544	1,952	4,496
Building and Contents Insurance	0	0	0	7,000	7,000
Premium on Corporate Surety Bonds	19	0	19	0	19
Data Processing Equipment	0	0	0	1,688	1,688
Law Enforcement Equipment	0	0	0	14,542	14,542
Motor Vehicles	0	0	0	59,520	59,520
Office Equipment	0	0	0	978	978
Total Expenditures	\$ 23,078	\$ 20,984	\$ 44,062	\$ 188,695	\$ 232,757
<u>Other Financing Sources (Uses)</u>					
Insurance Recovery	\$ 0	\$ 0	\$ 0	\$ 277	\$ 277
Total Other Financing Sources (Uses)	\$ 0	\$ 0	\$ 0	\$ 277	\$ 277
Net Change in Fund Balances	\$ (1,207)	\$ 1,725	\$ 518	\$ (49,676)	\$ (49,158)
Fund Balances, July 1, 2018	40,777	49,608	90,385	398,684	489,069
Fund Balances, June 30, 2019	\$ 39,570	\$ 51,333	\$ 90,903	\$ 349,008	\$ 439,911

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, 2019

	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	179,981	54,247	2,252,563	2,486,791
Accounts Receivable	1,179	0	428	1,607
Accrued Interest Receivable	391	111	4,936	5,438
Total Assets	<u>\$ 181,551</u>	<u>\$ 54,358</u>	<u>\$ 2,267,927</u>	<u>\$ 2,503,836</u>

LIABILITIES AND FUND BALANCES

<u>Liabilities</u>				
Accounts Payable	\$ 873	\$ 224	\$ 45,512	\$ 46,609
Accrued Payroll	0	0	19,594	19,594
Due to Other Funds	0	296	1,569	1,865
Other Current Liabilities	99	888	322,368	323,355
Total Liabilities	<u>\$ 972</u>	<u>\$ 1,408</u>	<u>\$ 389,043</u>	<u>\$ 391,423</u>
<u>Fund Balances</u>				
Restricted for:				
Administration of Justice	\$ 180,579	\$ 52,950	\$ 0	\$ 233,529
Public Safety	0	0	1,878,884	1,878,884
Total Fund Balances	<u>\$ 180,579</u>	<u>\$ 52,950</u>	<u>\$ 1,878,884</u>	<u>\$ 2,112,413</u>
Total Liabilities and Fund Balances	<u>\$ 181,551</u>	<u>\$ 54,358</u>	<u>\$ 2,267,927</u>	<u>\$ 2,503,836</u>



District Attorney General  
Twentieth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2019

	District Attorney General Fund	Metro Appropriations	Federal Asset Forfeiture Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>					
District Attorney General Fees	\$ 20,673	\$ 0	\$ 0	\$ 0	\$ 20,673
Drug Control Fines	0	0	0	9,314	9,314
Forfeitures and Seizures	0	0	10,903	0	10,903
Proceeds from Confiscated Property	0	0	0	25,200	25,200
Other General Service Charges	0	25,746	0	0	25,746
Investment Income	3,824	0	1,289	57,552	62,665
Other State Revenues	0	424,188	0	0	424,188
Other Federal through State	0	206,854	0	0	206,854
<b>Total Revenues</b>	<b>\$ 24,497</b>	<b>\$ 656,788</b>	<b>\$ 12,192</b>	<b>\$ 92,066</b>	<b>\$ 785,543</b>
<u>Expenditures</u>					
Longevity Pay	\$ 0	\$ 24,750	\$ 0	\$ 4,590	\$ 29,340
Overtime Pay	0	1,166	0	0	1,166
Other Salaries and Wages	1,390	4,848,953	0	425,491	5,275,834
Social Security	80	275,698	0	25,259	301,037
Pensions	172	500,581	0	45,703	546,456
Employee and Dependent Insurance	288	669,918	0	49,520	719,726
Life Insurance	4	11,179	0	529	11,712
Dental Insurance	5	23,092	0	1,084	24,181
Employer Medicare	19	64,605	0	5,907	70,531
Other Fringe Benefits	8	19,533	0	1,735	21,276
Accounting Services	0	0	0	994	994
Communication	17	110,720	1,320	31,526	143,583
Contracts with Government Agencies	0	0	0	62,156	62,156
Data Processing Services	0	182,168	0	43,688	225,856
Dues and Memberships	420	0	0	45	465
Janitorial Services	0	0	0	1,500	1,500
Legal Services	0	0	0	125,000	125,000
Legal Notices, Recording, and Court Costs	0	0	0	3,931	3,931
Licenses	0	10,400	0	0	10,400
Maintenance and Repair Services - Buildings	0	19,976	0	0	19,976
Maintenance and Repair Services - Office Equipment	0	2,500	0	43,858	46,358
Maintenance and Repair Services - Vehicles	0	9,400	2,911	1,515	13,826
Printing, Stationery, and Forms	0	8,063	0	192	8,255
Rentals	0	761,226	0	0	761,226
Travel	0	28,711	26,998	3,885	59,594
Other Contracted Services	0	1,700	27	1,926	3,653

(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	\$ 7,567	\$ 7,567
Gasoline	0	0	1,389	1,833	3,222
Natural Gas	0	0	0	3,554	3,554
Office Supplies	0	23,172	3,286	185	26,643
Periodicals	6,307	2,525	0	3,825	12,657
Water and Sewer	0	0	0	2,683	2,683
Other Supplies and Materials	0	15,968	0	416	16,384
Liability Insurance	0	0	0	3,599	3,599
In-Service/Staff Development	0	175	16,283	750	17,208
Other Charges	0	0	0	17,460	17,460
Other Equipment	800	0	0	0	800
Total Expenditures	\$ 9,510	\$ 7,616,179	\$ 52,214	\$ 921,906	\$ 8,599,809
Other Financing Sources (Uses):					
Funds Provided by Metro Appropriations	\$ 0	\$ 6,959,391	\$ 0	\$ 0	\$ 6,959,391
Total Other Financing Sources (Uses)	\$ 0	\$ 6,959,391	\$ 0	\$ 0	\$ 6,959,391
Net Change in Fund Balances	\$ 14,987	\$ 0	\$ (40,022)	\$ (829,840)	\$ (854,875)
Fund Balances, July 1, 2018	165,592	0	92,972	2,708,724	2,967,288
Fund Balances, June 30, 2019	\$ 180,579	\$ 0	\$ 52,950	\$ 1,878,884	\$ 2,112,413

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, 2019

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 7,281	\$ 7,281
Equity in Pooled Cash and Investments:			
Cash with Trustee	<u>125,276</u>	<u>653,560</u>	<u>778,836</u>
Total Assets	<u>\$ 125,276</u>	<u>\$ 660,841</u>	<u>\$ 786,117</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Due to Litigants, Heirs, and Others	<u>\$ 0</u>	<u>\$ 88,610</u>	<u>\$ 88,610</u>
Total Liabilities	<u>\$ 0</u>	<u>\$ 88,610</u>	<u>\$ 88,610</u>
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 125,276	\$ 0	\$ 125,276
Public Safety	0	572,231	572,231
Total Fund Balances	<u>\$ 125,276</u>	<u>\$ 572,231</u>	<u>\$ 697,507</u>
Total Liabilities and Fund Balances	<u>\$ 125,276</u>	<u>\$ 660,841</u>	<u>\$ 786,117</u>

District Attorney General  
Twenty-first Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2019

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 37,770	\$ 0	\$ 37,770
Drug Control Fines	0	28,948	28,948
Drug Task Force Forfeitures and Seizures	0	359,617	359,617
Employee Benefit Charges/Contributions	0	703	703
Investment Income	0	23,693	23,693
Sale of Materials and Supplies	0	137,949	137,949
Contributions	0	31,000	31,000
Total Revenues	\$ 37,770	\$ 581,910	\$ 619,680
<u>Expenditures</u>			
Supervisor/Director	\$ 0	\$ 149,872	\$ 149,872
Assistant(s)	0	28,611	28,611
Investigator(s)	0	278,777	278,777
Salary Supplements	23,765	0	23,765
Secretary(s)	0	51,750	51,750
Longevity Pay	0	10,700	10,700
Overtime Pay	0	5,501	5,501
Other Salaries and Wages	12,275	0	12,275
Social Security	0	31,279	31,279
Life Insurance	0	630	630
Medical Insurance	0	84,374	84,374
Dental Insurance	0	4,264	4,264
Disability Insurance	0	8,540	8,540
Unemployment Compensation	0	504	504
Employer Medicare	0	7,315	7,315
Other Fringe Benefits	0	19,033	19,033
Accounting Services	0	600	600
Advertising	0	35	35
Audit Services	0	1,186	1,186
Communication	3,247	10,082	13,329
Confidential Drug Buys	0	6,035	6,035
Confidential Informant Fees	0	1,030	1,030
Dues and Memberships	1,778	617	2,395
Janitorial Services	0	1,425	1,425
Evaluation and Testing	0	49	49
Operating Lease Payments	0	23,700	23,700
Maintenance Agreements	0	2,612	2,612

(Continued)

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

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Expenditures (Cont.)</u>			
Maintenance and Repair Services - Equipment	\$ 0	\$ 1,126	\$ 1,126
Maintenance and Repair Services - Office Equipment	1,214	0	1,214
Maintenance and Repair Services - Vehicles	0	10,582	10,582
Postal Charges	21	230	251
Printing, Stationery, and Forms	0	53	53
Rentals	1,830	4,381	6,211
Towing Services	0	165	165
Travel	162	1,424	1,586
Tuition	0	1,445	1,445
Veterinary Supplies	0	408	408
Other Contracted Services	0	14,541	14,541
Animal Food and Supplies	0	671	671
Data Processing Supplies	0	120	120
Gasoline	0	27,166	27,166
Instructional Supplies & Materials	0	55	55
Law Enforcement Supplies	0	316	316
Office Supplies	42	924	966
Periodicals	0	371	371
Uniforms	0	2,214	2,214
Utilities	0	6,516	6,516
Water and Sewer	0	319	319
Other Supplies and Materials	172	1,174	1,346
Premiums on Corporate Surety Bonds	0	375	375
Building and Contents Insurance	0	4,017	4,017
Liability Insurance	0	10,606	10,606
Trustee's Commission	378	838	1,216
Vehicle and Equipment Insurance	0	8,336	8,336
Workers' Compensation Insurance	0	16,710	16,710
In-Service/Staff Development	6,218	0	6,218
Other Charges	165	2,196	2,361
Data Processing Equipment	0	1,442	1,442
Law Enforcement Equipment	0	25,703	25,703
Office Equipment	0	387	387
Other Equipment	0	58	58
Total Expenditures	\$ 51,267	\$ 873,390	\$ 924,657
Net Change in Fund Balances	\$ (13,497)	\$ (291,480)	\$ (304,977)
Fund Balances, July 1, 2018	138,773	863,711	1,002,484
Fund Balances, June 30, 2019	\$ 125,276	\$ 572,231	\$ 697,507

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, 2019

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 1,380	\$ 1,380
Cash in Bank	0	15,338	15,338
Equity in Pooled Cash and Investments:			
Cash with Trustee	26,305	109,809	136,114
Accounts Receivable	0	274	274
Total Assets	<u>\$ 26,305</u>	<u>\$ 126,801</u>	<u>\$ 153,106</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 0	\$ 1,727	\$ 1,727
Total Liabilities	<u>\$ 0</u>	<u>\$ 1,727</u>	<u>\$ 1,727</u>
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 26,305	\$ 0	\$ 26,305
Public Safety	0	125,074	125,074
Total Fund Balances	<u>\$ 26,305</u>	<u>\$ 125,074</u>	<u>\$ 151,379</u>
Total Liabilities and Fund Balances	<u>\$ 26,305</u>	<u>\$ 126,801</u>	<u>\$ 153,106</u>

District Attorney General  
Twenty-Second Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2019

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 19,075	\$ 0	\$ 19,075
Fines	0	75,315	75,315
Drug Task Force Forfeitures and Seizures	0	24,811	24,811
Proceeds from Confiscated Property	0	6,092	6,092
Law Enforcement Grants	0	37,628	37,628
Miscellaneous Refunds	903	0	903
<b>Total Revenues</b>	<b>\$ 19,978</b>	<b>\$ 143,846</b>	<b>\$ 163,824</b>
<u>Expenditures</u>			
Deputies	\$ 1,479	\$ 0	\$ 1,479
Investigators	0	57,537	57,537
Longevity	0	700	700
In-service Training	0	250	250
Social Security	0	3,536	3,536
Pensions	0	5,228	5,228
Medical Insurance	0	7,298	7,298
Unemployment Compensation	0	57	57
Employer Medicare	0	827	827
Audit Services	0	1,307	1,307
Communication	2,854	900	3,754
Dues and Memberships	0	1,050	1,050
Confidential Drug Buys	0	10,491	10,491
Confidential Informant Fees	0	6,235	6,235
Travel	4,440	3,048	7,488
Office Supplies	10,269	100	10,369
Software	3,250	0	3,250
Other Supplies and Materials	1,176	0	1,176
Trustee's Commission	191	1,282	1,473
Workers' Compensation Insurance	0	1,392	1,392
In-Service/Staff Development	6,270	0	6,270
Legal Notices, Recording, and Court Costs	0	23,944	23,944
Maintenance and Repair Services - Vehicles	0	431	431
Postal Charges	0	183	183
Food Supplies	0	249	249
Gasoline	0	2,788	2,788
Other Charges	3,927	0	3,927
Communication Equipment	510	0	510
Law Enforcement Equipment	0	410	410

(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>			
Vehicle Parts	\$ 0	\$ 15	\$ 15
Premiums on Corporate Surety Bonds	0	200	200
Furniture and Fixtures	5,769	0	5,769
Total Expenditures	<u>\$ 40,135</u>	<u>\$ 129,458</u>	<u>\$ 169,593</u>
Net Change in Fund Balances	\$ (20,157)	\$ 14,388	\$ (5,769)
Fund Balances, July 1, 2018	<u>46,462</u>	<u>110,686</u>	<u>157,148</u>
Fund Balances, June 30, 2019	<u>\$ 26,305</u>	<u>\$ 125,074</u>	<u>\$ 151,379</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, 2019

	District Attorney General Fund	City/ County Appropriations	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>				
Cash:				
Cash on Hand	\$ 0	\$ 0	\$ 11,177	\$ 11,177
Equity in Pooled Cash and Investments:				
Cash with Trustee	12,947	35,441	4,884,420	4,932,808
Accounts Receivable	313	0	9,459	9,772
Due from Other Governments	792	0	12,225	13,017
	<hr/>			
Total Assets	\$ 14,052	\$ 35,441	\$ 4,917,281	\$ 4,966,774
	<hr/> <hr/>			
<u>LIABILITIES AND FUND BALANCES</u>				
<u>Liabilities</u>				
Accounts Payable	\$ 0	\$ 0	\$ 28,566	\$ 28,566
Due to Dickson County General Fund	0	0	273,976	273,976
Other Current Liabilities	0	0	1,204,961	1,204,961
Total Liabilities	\$ 0	\$ 0	\$ 1,507,503	\$ 1,507,503
	<hr/>			
<u>Fund Balances</u>				
Restricted for:				
Administration of Justice	\$ 14,052	\$ 35,441	\$ 0	\$ 49,493
Public Safety	0	0	3,409,778	3,409,778
Total Fund Balances	\$ 14,052	\$ 35,441	\$ 3,409,778	\$ 3,459,271
	<hr/>			
Total Liabilities and Fund Balances	\$ 14,052	\$ 35,441	\$ 4,917,281	\$ 4,966,774
	<hr/> <hr/>			

District Attorney General  
Twenty-third Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2019

	District Attorney General Fund	City/ County Appropriations	Drug Task Force Fund	Total All Funds
<u>Revenues</u>				
District Attorney General	\$ 20,022	\$ 0	\$ 0	\$ 20,022
Drug Control Fines	0	0	51,997	51,997
Drug Task Force Forfeitures and Seizures	0	0	2,496,958	2,496,958
Proceeds from Confiscated Property	0	0	268,018	268,018
Investment Income	0	0	43,150	43,150
Miscellaneous Refunds	0	0	14,382	14,382
Asset Forfeiture Funds	0	0	98,869	98,869
Other Federal Through State	0	0	26,995	26,995
Other Direct Federal Revenue	0	0	6,520	6,520
Insurance Recovery	0	0	5,499	5,499
Contributions	0	0	82,000	82,000
<b>Total Revenues</b>	<b>\$ 20,022</b>	<b>\$ 0</b>	<b>\$ 3,094,388</b>	<b>\$ 3,114,410</b>
<u>Expenditures</u>				
Investigator(s)	\$ 0	\$ 0	\$ 418,366	\$ 418,366
Accountants/Bookkeepers	0	0	1,662	1,662
Salary Supplements	0	0	196,710	196,710
Other Salaries and Wages	0	68,440	0	68,440
In-Service Training	0	0	6,125	6,125
Social Security	0	5,236	25,699	30,935
Life Insurance	0	0	3,412	3,412
Medical Insurance	0	0	111,813	111,813
Dental Insurance	0	0	8,377	8,377
Unemployment Compensation	0	94	270	364
Local Retirement	0	0	22,421	22,421
Other Fringe Benefit	0	0	5,076	5,076
Communication	0	0	13,849	13,849
Contracts with Government Agencies	0	0	1,747,900	1,747,900
Drug Buys	0	0	3,742	3,742
Confidential Drug Enforcement Payments	0	0	720	720
Undercover Operating Expenses	0	0	200	200
Operating Lease Payments	0	0	5,683	5,683
Maintenance and Repair Services - Buildings	913	0	1,557	2,470
Maintenance and Repair Services - Vehicles	0	0	16,665	16,665
Postal Charges	0	0	196	196
Printing, Stationery, and Forms	0	0	820	820
Towing Services	0	0	2,200	2,200
Travel	3,643	1,278	21,474	26,395
Animal Food and Supplies	0	0	9,239	9,239
Gasoline	0	0	37,900	37,900
Instructional Supplies and Materials	0	0	10,000	10,000
Office Supplies	9,515	0	3,546	13,061

(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>				
Uniforms	\$ 0	\$ 0	\$ 3,780	\$ 3,780
Utilities	0	0	15,045	15,045
Building and Contents Insurance	0	0	27,790	27,790
Trustee's Commission	181	0	4,426	4,607
Workers' Compensation Insurance	0	1,470	10,591	12,061
Other Charges	10,706	819	556	12,081
Law Enforcement Equipment	0	0	64,171	64,171
Motor Vehicles	0	0	66,510	66,510
Total Expenditures	<u>\$ 24,958</u>	<u>\$ 77,337</u>	<u>\$ 2,868,491</u>	<u>\$ 2,970,786</u>
Other Financing Sources (Uses):				
City/County Appropriations (1)	\$ 0	\$ 35,921	\$ 0	\$ 35,921
Total Other Financing Sources (Uses)	<u>\$ 0</u>	<u>\$ 35,921</u>	<u>\$ 0</u>	<u>\$ 35,921</u>
Net Change in Fund Balances	\$ (4,936)	\$ (41,416)	\$ 225,897	\$ 179,545
Fund Balances, July 1, 2018	<u>18,988</u>	<u>76,857</u>	<u>3,183,881</u>	<u>3,279,726</u>
Fund Balances, June 30, 2019	<u>\$ 14,052</u>	<u>\$ 35,441</u>	<u>\$ 3,409,778</u>	<u>\$ 3,459,271</u>

(1) Counties of Cheatham (\$18,000), Humphreys (\$6,000), Houston (\$2,586), Stewart (\$2,585), and cities of White Bluff (\$1,500), McEwen (\$1,500), New Johnsonville (\$1,500), and Ashland City (\$2,250).

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, 2019

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

ASSETS

Cash:			
Cash on Hand	\$ 0	\$ 3,800	\$ 3,800
Cash in Bank	0	558,359	558,359
Equity in Pooled Cash and Investments:			
Cash with Trustee	74,747	914,573	989,320
Cash with Clerks, Register, and Sheriff	316	0	316
Due from Other Governments	1,628	0	1,628
 Total Assets	 \$ 76,691	 \$ 1,476,732	 \$ 1,553,423

LIABILITIES AND FUND BALANCES

Liabilities

Due to Litigants, Heirs, and Others	\$ 0	\$ 557,737	\$ 557,737
Total Liabilities	\$ 0	\$ 557,737	\$ 557,737

Fund Balances

Restricted for:			
Administration of Justice	\$ 76,691	\$ 0	\$ 76,691
Public Safety	0	918,995	918,995
Total Fund Balances	\$ 76,691	\$ 918,995	\$ 995,686

Total Liabilities and Fund Balances	\$ 76,691	\$ 1,476,732	\$ 1,553,423
-------------------------------------	-----------	--------------	--------------

District Attorney General  
Twenty-fourth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2019

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 24,704	\$ 0	\$ 24,704
Fines	0	18,860	18,860
Drug Task Force Forfeitures and Seizures	0	103,548	103,548
Proceeds from Confiscated Property	0	37,529	37,529
Other General Service Charges	0	325	325
Investment Income	0	622	622
Miscellaneous Refunds	0	1,831	1,831
Sale of Equipment	0	77,771	77,771
Damages Recovered from Individuals	0	800	800
Law Enforcement Grants	0	90,156	90,156
Other Direct Federal Revenue	0	25,201	25,201
<b>Total Revenues</b>	<b>\$ 24,704</b>	<b>\$ 356,643</b>	<b>\$ 381,347</b>
<u>Expenditures</u>			
Clerical Personnel	\$ 0	\$ 34,300	\$ 34,300
Other Salaries and Wages	0	87,543	87,543
In-Service Training	0	555	555
Other Per Diem and Fees	0	5,682	5,682
Social Security	0	7,596	7,596
Medical Insurance	0	13,564	13,564
Dental Insurance	0	624	624
Pensions	0	2,402	2,402
Unemployment Compensation	0	1,049	1,049
Employer Medicare	0	1,683	1,683
Audit Services	0	2,069	2,069
Communication	0	25,419	25,419
Confidential Drug Enforcement Payments	0	25,589	25,589
Dues and Memberships	0	555	555
Freight Expenses	0	155	155
Licenses	0	4,118	4,118
Maintenance and Repair Services - Buildings	0	1,700	1,700
Maintenance and Repair Services - Equipment	0	11,930	11,930
Maintenance and Repair Services - Office Equipment	0	2,215	2,215
Maintenance and Repair Services - Vehicles	0	22,812	22,812
Matching Share of Confiscated Property	0	66,790	66,790
Postal Charges	0	1,117	1,117
Printing, Stationery, and Forms	0	628	628
Rentals	0	16,250	16,250
Towing Services	0	745	745
Travel	5,031	11,471	16,502
Tuition	4,435	1,675	6,110
Veterinary Services	0	422	422

(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>			
Remittance of Revenue Collected	\$ 0	\$ 11,850	\$ 11,850
Other Contracted Services	0	26,589	26,589
Animal Food and Supplies	0	1,986	1,986
Electricity	0	7,988	7,988
Food Preparation Supplies	0	426	426
Food Supplies	0	350	350
Gasoline	0	32,384	32,384
Law Enforcement Supplies	0	800	800
Natural Gas	0	204	204
Office Supplies	192	7,987	8,179
Uniforms	0	6,858	6,858
Vehicle Parts	0	276	276
Water and Sewer	0	365	365
Other Supplies and Materials	0	4,576	4,576
Trustee's Commission	245	1,603	1,848
Building and Contents Insurance	0	12,548	12,548
Workers' Compensation Insurance	0	2,363	2,363
Other Charges	1,831	0	1,831
Communication Equipment	0	3,477	3,477
Data Processing Equipment	0	4,500	4,500
Law Enforcement Equipment	0	76,724	76,724
Motor Vehicles	0	33,890	33,890
Other Equipment	0	68,419	68,419
Total Expenditures	<u>\$ 11,734</u>	<u>\$ 656,821</u>	<u>\$ 668,555</u>
Other Financing Sources (Uses):			
Transfers to District Attorneys' General Conference - Salary and Benefits	\$ 0	\$ (57,254)	\$ (57,254)
Transfers to Other Governmental Units in District - Salary and Benefits	0	(27,297)	(27,297)
Total Other Financing Sources (Uses)	<u>\$ 0</u>	<u>\$ (84,551)</u>	<u>\$ (84,551)</u>
Net Change in Fund Balances	\$ 12,970	\$ (384,729)	\$ (371,759)
Fund Balances, July 1, 2018	63,721	1,303,724	1,367,445
Fund Balances, June 30, 2019	<u>\$ 76,691</u>	<u>\$ 918,995</u>	<u>\$ 995,686</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, 2019

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

---

ASSETS

Equity in Pooled Cash and Investments:			
Cash with Trustee	\$ 184,848	\$ 125,083	\$ 309,931
Cash with Clerks, Register, and Sheriff	451	152	603
Due from Other Governments	1,291	223	1,514
	<hr/>		
Total Assets	\$ 186,590	\$ 125,458	\$ 312,048

LIABILITIES AND FUND BALANCES

Liabilities

Accounts Payable	\$ 0	\$ 583	\$ 583
Total Liabilities	\$ 0	\$ 583	\$ 583

---

Fund Balances

Restricted for:			
Administration of Justice	\$ 186,590	\$ 0	\$ 186,590
Public Safety	0	124,875	124,875
Total Fund Balances	\$ 186,590	\$ 124,875	\$ 311,465
	<hr/>		
Total Liabilities and Fund Balances	\$ 186,590	\$ 125,458	\$ 312,048

District Attorney General  
Twenty-fifth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2019

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 22,797	\$ 0	\$ 22,797
Fines	0	14,817	14,817
Drug Task Force Forfeitures and Seizures	0	32,013	32,013
Sale of Property	0	310	310
Other Federal through State	0	51,000	51,000
Asset Forfeiture Funds	0	31,186	31,186
Contracted Services	0	20,515	20,515
Total Revenues	<u>\$ 22,797</u>	<u>\$ 149,841</u>	<u>\$ 172,638</u>
<u>Expenditures</u>			
Director	\$ 0	\$ 55,863	\$ 55,863
Deputies	0	44,577	44,577
Social Security	0	7,192	7,192
Pensions	0	3,675	3,675
Employee and Dependent Insurance	0	17,947	17,947
Audit Services	0	617	617
Communication	413	2,755	3,168
Confidential Drug Enforcement Payments	0	2,560	2,560
Dues and Memberships	1,060	0	1,060
Maintenance and Repair Services - Equipment	0	279	279
Maintenance and Repair Services - Vehicles	0	3,572	3,572
Postal Charges	194	0	194
Travel	9,438	6,083	15,521
Remittance of Revenue Collected	0	2,266	2,266
Gasoline	0	9,446	9,446
Law Enforcement Supplies	105	0	105
Office Supplies	783	665	1,448
Uniforms	0	2,069	2,069
Other Supplies and Materials	129	1,266	1,395
Medical Claims	0	581	581
Vehicle and Equipment Insurance	0	1,225	1,225
Workers' Compensation Insurance	0	2,478	2,478
In-Service/Staff Development	0	1,216	1,216
Other Charges	2,857	0	2,857
Law Enforcement Equipment	0	39,686	39,686
Office Equipment	1,082	0	1,082
Total Expenditures	<u>\$ 16,061</u>	<u>\$ 206,018</u>	<u>\$ 222,079</u>
Net Change in Fund Balances	\$ 6,736	\$ (56,177)	\$ (49,441)
Fund Balances, July 1, 2018	<u>179,854</u>	<u>181,052</u>	<u>360,906</u>
Fund Balances, June 30, 2019	<u>\$ 186,590</u>	<u>\$ 124,875</u>	<u>\$ 311,465</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, 2019

District  
Attorney  
General  
Fund

---

ASSETS

Equity in Pooled Cash and Investments:

Cash with Trustee

\$ 5,916

Cash with Clerks, Register, and Sheriff

402

Due from Other Governments

102

---

Total Assets

\$ 6,420

---

---

FUND BALANCE

Restricted for:

Administration of Justice

\$ 6,420

---

Total Fund Balance

\$ 6,420

---

---

District Attorney General  
Twenty-sixth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2019

	District Attorney General Fund
<hr/>	
<u>Revenues</u>	
District Attorney General Fees	\$ 11,039
Total Revenues	<u>\$ 11,039</u>
 <u>Expenditures</u>	
Communication	\$ 7,109
Travel	4,580
Trustee's Commission	99
Total Expenditures	<u>\$ 11,788</u>
 Net Change in Fund Balance	 \$ (749)
Fund Balance, July 1, 2018	<u>7,169</u>
 Fund Balance, June 30, 2019	 <u><u>\$ 6,420</u></u>

TWENTY-SEVENTH JUDICIAL DISTRICT

## TWENTY-SEVENTH JUDICIAL DISTRICT

### FINDING 2019-001

### **QUESTIONABLE EXPENDITURES OF \$4,971 WERE NOTED IN VIOLATION OF DRUG TASK FORCE POLICIES**

(Noncompliance Under *Government Auditing Standards*)

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

- A. As part of our review procedures for determining whether the purchasing process was operating as designed, we judgmentally selected a sample of 27 disbursements totaling \$50,515 from a population of 91 vendor checks totaling \$84,827. We noted that the mobile phone bills for the months of July 2018 and May 2019 included charges for messaging and data usage incurred by informants totaling \$603 and \$1,133, respectively.
- B. Additionally, auditors noted that the mobile phone bill for October 2019 included \$3,235 for roaming and international charges. Auditors were advised that these charges were incurred by two DTF agents while on a personal hunting trip in Canada.

The DTF Board of Directors has adopted a policy governing the use of mobile phones. The policy states, "The only individuals authorized to use the mobile phones are the Director, the District Attorney General, the Finance Director, and officers assigned full-time to the Task Force. Mobile phones may only be used for official business or in emergency situations." The instances noted above do not comply with the DTF mobile phone policy. Furthermore, charges incurred for the personal use of mobile phones is not an allowable use of DTF funds.

### RECOMMENDATION

The use of mobile phones should comply with DTF policy. The District Attorney General and the DTF Board of Directors should determine the propriety of these payments and determine if repayments are appropriate.

### MANAGEMENT'S RESPONSE

I concur with the finding and will make every effort to correct the errors and deficiencies noted.



District Attorney General  
Twenty-seventh Judicial District  
Balance Sheet  
June 30, 2019

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

---

ASSETS

Cash:

Cash on Hand	\$ 0	\$ 19,467	\$ 19,467
Cash in Bank	0	18,702	18,702
Equity in Pooled Cash and Investments:			
Cash with Trustee	114,837	214,170	329,007
Cash with Clerks, Register, and Sheriff	601	0	601
Due from Other Governments	277	0	277

---

Total Assets	<u>\$ 115,715</u>	<u>\$ 252,339</u>	<u>\$ 368,054</u>
--------------	-------------------	-------------------	-------------------

FUND BALANCES

Restricted for:

Administration of Justice	\$ 115,715	\$ 0	\$ 115,715
Public Safety	0	252,339	252,339

---

Total Fund Balances	<u>\$ 115,715</u>	<u>\$ 252,339</u>	<u>\$ 368,054</u>
---------------------	-------------------	-------------------	-------------------

District Attorney General  
Twenty-seventh Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2019

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 10,668	\$ 0	\$ 10,668
Drug Control Fines	0	17,775	17,775
Officers Costs	0	132	132
Fines	0	9	9
Drug Task Force Forfeitures and Seizures	0	16,451	16,451
Drug Control Grants	0	26,995	26,995
<b>Total Revenues</b>	<b>\$ 10,668</b>	<b>\$ 61,362</b>	<b>\$ 72,030</b>
<u>Expenditures</u>			
Audit Services	\$ 0	\$ 1,364	\$ 1,364
Communication	4,564	7,176	11,740
Data Processing Services	0	1,380	1,380
Dues and Memberships	340	600	940
Freight Expenses	0	18	18
Maintenance and Repair Services - Vehicles	0	2,537	2,537
Travel	3,893	788	4,681
Other Contracted Services	0	31,509	31,509
Law Enforcement Supplies	0	27,441	27,441
Office Supplies	2,894	143	3,037
Uniforms	0	1,632	1,632
Other Supplies and Materials	5,396	971	6,367
Premiums on Corporate Surety Bonds	0	158	158
Vehicle and Equipment Insurance	0	2,500	2,500
Trustee's Commission	108	564	672
In Service/Staff Development	1,670	0	1,670
Other Charges	0	665	665
Law Enforcement Equipment	0	2,999	2,999
<b>Total Expenditures</b>	<b>\$ 18,865</b>	<b>\$ 82,445</b>	<b>\$ 101,310</b>
Other Financing Sources (Uses):			
Transfers to District Attorneys General			
Conference – Salaries and Benefits	\$ 0	\$ (2,947)	\$ (2,947)
<b>Total Other Financing Sources (Uses)</b>	<b>\$ 0</b>	<b>\$ (2,947)</b>	<b>\$ (2,947)</b>
Net Change in Fund Balances	\$ (8,197)	\$ (24,030)	\$ (32,227)
Fund Balances, July 1, 2018	123,912	276,369	400,281
<b>Fund Balances, June 30, 2019</b>	<b>\$ 115,715</b>	<b>\$ 252,339</b>	<b>\$ 368,054</b>

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, 2019

District  
Attorney  
General  
Fund

---

ASSETS

Equity in Pooled Cash and Investments:

Cash with Trustee

\$ 64,984

Cash with Clerks, Register, and Sheriff

379

Due from Other Governments

682

---

Total Assets

\$ 66,045

FUND BALANCE

Restricted for:

Administration of Justice

\$ 66,045

Total Fund Balance

\$ 66,045

District Attorney General  
Twenty-eighth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2019

	District Attorney General Fund
<hr/>	
<u>Revenues</u>	
District Attorney General Fees	\$ 17,678
Total Revenues	<u>\$ 17,678</u>
 <u>Expenditures</u>	
In-service Training	\$ 4,091
Contracts with Private Agencies	3,425
Dues and Memberships	255
Rentals	2,520
Travel	10,605
Library Books/Media	751
Office Supplies	134
Trustee's Commission	148
Other Charges	808
Data Processing Equipment	709
Furniture and Fixtures	229
Travel	35
Total Expenditures	<u>\$ 23,710</u>
 Net Change in Fund Balance	 \$ (6,032)
Fund Balance, July 1, 2018	<u>72,077</u>
 Fund Balance, June 30, 2019	 <u><u>\$ 66,045</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, 2019

District  
Attorney  
General  
Fund

---

ASSETS

Equity in Pooled Cash and Investments:

Cash with Trustee

\$ 5,691

Cash with Clerks, Register, and Sheriff

71

Due from Other Governments

109

---

Total Assets

\$ 5,871

FUND BALANCE

Restricted for:

Administration of Justice

\$ 5,871

Total Fund Balance

\$ 5,871

District Attorney General  
Twenty-ninth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2019

	District Attorney General Fund
<hr/>	
<u>Revenues</u>	
District Attorney General Fees	\$ 4,907
Total Revenues	<u>\$ 4,907</u>
 <u>Expenditures</u>	
Dues and Memberships	\$ 3,530
Office Supplies	339
Trustee's Commission	50
Total Expenditures	<u>\$ 3,919</u>
 Net Change in Fund Balance	 \$ 988
Fund Balance, July 1, 2018	<u>4,883</u>
 Fund Balance, June 30, 2019	 <u><u>\$ 5,871</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, 2019

	District Attorney General Fund	Drug Task Force Fund	Federal Asset Forfeiture Funds	Other Funds	Total All Funds
<u>ASSETS</u>					
Cash:					
Cash on Hand	\$ 0	\$ 4,595	\$ 0	\$ 0	\$ 4,595
Cash in Bank	0	26	0	0	26
Equity in Pooled Cash and Investments:					
Cash with Trustee	2,963	2,295,052	236,774	302,042	2,836,831
Total Assets	<u>\$ 2,963</u>	<u>\$ 2,299,673</u>	<u>\$ 236,774</u>	<u>\$ 302,042</u>	<u>\$ 2,841,452</u>

LIABILITIES AND FUND BALANCES

Liabilities

Due to Litigants, Heirs, and Others	\$ 0	\$ 847,974	\$ 0	\$ 0	\$ 847,974
Total Liabilities	<u>\$ 0</u>	<u>\$ 847,974</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 847,974</u>

Fund Balances

Restricted for:					
Administration of Justice	\$ 2,963	\$ 0	\$ 0	\$ 0	\$ 2,963
Public Safety	0	1,451,699	236,774	302,042	1,990,515
Total Fund Balances	<u>\$ 2,963</u>	<u>\$ 1,451,699</u>	<u>\$ 236,774</u>	<u>\$ 302,042</u>	<u>\$ 1,993,478</u>
Total Liabilities and Fund Balances	<u>\$ 2,963</u>	<u>\$ 2,299,673</u>	<u>\$ 236,774</u>	<u>\$ 302,042</u>	<u>\$ 2,841,452</u>

District Attorney General  
Thirtieth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2019

	District Attorney General Fund	Drug Task Force Fund	Federal Asset Forfeiture Funds	Other Funds	Total All Funds
<u>Revenues</u>					
District Attorney General Fees	\$ 36,421	\$ 0	\$ 0	\$ 0	\$ 36,421
Data Processing Fees	0	0	0	46,722	46,722
Proceeds from Confiscated Property	0	617,241	0	245,050	862,291
Other Fines, Forfeitures and Penalties	0	806,212	0	0	806,212
Investment Income	161	34,422	3,578	4,415	42,576
Miscellaneous Refunds	0	1,116		15,930	17,046
Sale of Property	0	0	0	52,288	52,288
Drug Control Grants	0	153,000	0	0	153,000
Asset Forfeiture Funds	0	0	193,734	0	193,734
Contributions	0	316,697	0	0	316,697
<b>Total Revenues</b>	<b>\$ 36,582</b>	<b>\$ 1,928,688</b>	<b>\$ 197,312</b>	<b>\$ 364,405</b>	<b>\$ 2,526,987</b>
<u>Expenditures</u>					
Longevity Pay	\$ 0	\$ 1,826	\$ 0	\$ 0	\$ 1,826
Overtime	0	32,547	0	0	32,547
Other Salaries and Wages	0	330,930	0	0	330,930
Jury and Witness Expense	0	0	0	33,053	33,053
Pensions	0	73,735	0	0	73,735
Life Insurance	0	2,477	0	0	2,477
Medical Insurance	0	20,554	0	0	20,554
Disability Insurance	0	1,102	0	0	1,102
Unemployment Compensation	0	367	0	0	367
Employer Medicare	0	5,214	0	0	5,214
Other Postemployment Benefits	0	11,936	0	0	11,936
Bank Charges	0	24	0	0	24
Communication	7,912	24,369	5,736	8,215	46,232
Contracts with Other Public Agencies	0	5,084	0	0	5,084
Contracts with Other Private Agencies	2,638	51,305	0	3,653	57,596
Confidential Drug Enforcement Payments	0	25,495	0	0	25,495
Dues and Memberships	2,187	306	0	7,075	9,568
Maintenance and Repair Services - Vehicles	0	24,095	1,004	0	25,099
Matching Share	0	0	0	2,202	2,202
Postal Charges	0	63	0	0	63
Printing, Stationery and Forms	0	0	21	0	21
Rentals	0	0	0	52,628	52,628
Towing Services	0	2,852	205	1,600	4,657
Travel	29,171	17,136	28,910	10,662	85,879
Remittance of Revenue Collected	0	1,045,253	0	7,600	1,052,853

(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	\$ 1,434	\$ 0	\$ 0	\$ 1,434
Duplicating Supplies	0	635	0	0	635
Gasoline	0	29,951	3,098	4,440	37,489
Office Supplies	1,281	87,382	1,897	4,809	95,369
Utilities	0	533	0	0	533
Other Supplies and Materials	0	1,187	0	0	1,187
Trustee Commission	199	0	0	0	199
Workers' Compensation Insurance	0	1,276	0	0	1,276
Other Charges	0	0	3,183	539	3,722
Law Enforcement Equipment	0	12,206	1,337	590	14,133
Motor Vehicles	0	12,000	11,799	24,583	48,382
Total Expenditures	<u>\$ 43,388</u>	<u>\$ 1,823,274</u>	<u>\$ 57,190</u>	<u>\$ 161,649</u>	<u>\$ 2,085,501</u>
<u>Other Financing Sources (Uses)</u>					
Transfers to District Attorneys General					
Conference - Salary and Benefits	\$ (3,099)	\$ 0	\$ 0	\$ 0	\$ (3,099)
Transfers to Shelby County - Matching Share	0	(303,247)	0	0	(303,247)
Transfers to Witness Relocation Fund	0	0	0	(11,185)	(11,185)
Transfers to Federal Asset Forfeiture Fund	0	(83,639)	0	0	(83,639)
Transfers to District Attorney General Fund	0	0	0	(6,390)	(6,390)
Transfers from DTF Federal Asset Forfeiture Fund	0	0	83,639	0	83,639
Transfers from Escrow for DP Services Fund	6,390	0	0	11,185	17,575
Total Other Financing Sources (Uses)	<u>\$ 3,291</u>	<u>\$ (386,886)</u>	<u>\$ 83,639</u>	<u>\$ (6,390)</u>	<u>\$ (306,346)</u>
Net Change in Fund Balance	\$ (3,515)	\$ (281,472)	\$ 223,761	\$ 196,366	\$ 135,140
Fund Balance, July 1, 2018	<u>6,478</u>	<u>1,733,171</u>	<u>13,013</u>	<u>105,676</u>	<u>1,858,338</u>
Fund Balance, June 30, 2019	<u>\$ 2,963</u>	<u>\$ 1,451,699</u>	<u>\$ 236,774</u>	<u>\$ 302,042</u>	<u>\$ 1,993,478</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, 2019

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 350	\$ 350
Equity in Pooled Cash and Investments:			
Cash with Trustee	46,492	4,762	51,254
	<hr/>		
Total Assets	\$ 46,492	\$ 5,112	\$ 51,604
	<hr/> <hr/>		
<u>FUND BALANCES</u>			
Restricted for:			
Administration of Justice	\$ 46,492	\$ 0	\$ 46,492
Public Safety	0	5,112	5,112
	<hr/>		
Total Fund Balances	\$ 46,492	\$ 5,112	\$ 51,604
	<hr/> <hr/>		

District Attorney General  
Thirty-first Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2019

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
Drug Control Fines	\$ 0	\$ 4,768	\$ 4,768
District Attorney General Fees	12,109	0	12,109
Proceeds from Confiscated Property	0	4,000	4,000
Miscellaneous Refunds	125	0	125
Total Revenues	<u>\$ 12,234</u>	<u>\$ 8,768</u>	<u>\$ 21,002</u>
<u>Expenditures</u>			
Advertising	\$ 0	\$ 2,500	\$ 2,500
Audit Services	0	574	574
Confidential Drug Enforcement Payments		150	150
Dues and Memberships	0	631	631
Legal Notices, Recording, Court Costs		396	396
Rentals	226	0	226
Travel	2,137	5,412	7,549
Other Supplies and Materials	103	0	103
Trustee's Commission	121	95	216
Premiums on Corporate Surety Bonds	0	750	750
In Service/Staff Development	1,459	425	1,884
Other Charges	591	0	591
Law Enforcement Equipment	0	2,280	2,280
Total Expenditures	<u>\$ 4,637</u>	<u>\$ 13,213</u>	<u>\$ 17,850</u>
Other Financing Sources (Uses):			
Transfers to District Attorneys'			
General Conference:			
Salary Supplements	\$ 0	\$ (7,579)	\$ (7,579)
Registration Fees	(2,100)	0	(2,100)
Total Other Financing Sources (Uses)	<u>\$ (2,100)</u>	<u>\$ (7,579)</u>	<u>\$ (9,679)</u>
Net Change in Fund Balances	\$ 5,497	\$ (12,024)	\$ (6,527)
Fund Balances, July 1, 2018	40,995	17,136	58,131
Fund Balances, June 30, 2019	<u>\$ 46,492</u>	<u>\$ 5,112</u>	<u>\$ 51,604</u>