



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, 2020*

**Jason E. Mumpower**  
*Comptroller of the Treasury*



**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, 2020**

**COMPTROLLER OF THE TREASURY  
JASON E. MUMPOWER**

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

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

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# ***Summary of Findings***

Review of Funds  
Administered by District Attorneys General  
and  
Judicial District Drug Task Forces  
First through Thirty-first Judicial Districts  
For the Year Ended June 30, 2020

## ***Scope***

Our review included an examination of funds administered by the district attorneys general for the year ended June 30, 2020. 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, 2020.

## ***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 Eighth 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:

### **EIGHTH JUDICIAL DISTRICT**

- ◆ The Drug Task Force had a fund deficit of \$20,651 at June 30, 2020, as a result of spending seized funds prior to them being awarded.

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### **TWELFTH JUDICIAL DISTRICT**

- ◆ Deficiencies were noted in documentation of Drug Task Force payments to informants.

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# INTRODUCTORY SECTION

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JASON E. MUMPOWER  
*Comptroller*

June 30, 2021

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, 2020 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 blue ink, appearing to read "Jason E. Mumpower", is written over a faint, larger version of the signature.

Jason E. Mumpower  
Comptroller of the Treasury  
Nashville, Tennessee

June 30, 2021

JEM/sl

State of Tennessee  
Roster of District Attorneys General  
June 30, 2020

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

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

<u>Judicial District</u>	<u>Counties Included in Judicial District</u>	<u>District Attorney General</u>
Eleventh	Hamilton	Neal Pinkston
Twelfth	Bledsoe Franklin Grundy Marion Rhea Sequatchie	J. Michael Taylor
Thirteenth	Clay Cumberland DeKalb Overton Pickett Putnam White	Bryant Dunaway
Fourteenth	Coffee	Craig Northcott
Fifteenth	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	Fredrick H. Agee

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, 2020, 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 7-1-19	Revenues	Expenditures	Other Financing Sources (Uses)	Balance 6-30-20
District Attorney General	\$ 3,221,852	\$ 710,822	\$ (673,150)	\$ (45,491)	\$ 3,214,033
Drug Task Force	12,338,687	8,962,314	(8,953,810)	(421,003)	11,926,188
Federal Asset Forfeiture	289,724	161,106	(216,121)	0	234,709
Metro/County Appropriations	35,441	642,659	(8,367,485)	7,739,066	49,681
Other	433,633	452,085	(184,318)	0	701,400
Total	<u>\$ 16,319,337</u>	<u>\$ 10,928,986</u>	<u>\$ (18,394,884)</u>	<u>\$ 7,272,572</u>	<u>\$ 16,126,011</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	\$ 140,932
Second	Sullivan	315,428
Third	Greene	3,957
Fourth	Sevier	107,429
"	Cocke	15,922
Sixth	Knox	3,428,497
Seventh	Anderson	38,461
Eighth	Campbell	47,426
"	Scott	69,276
"	Claiborne	33,360
Ninth	Roane	15,000
Eleventh	Hamilton	1,492,620
Thirteenth	Putnam	68,311
Sixteenth	Rutherford	199,042
Eighteenth	Sumner	75,512
Nineteenth	Montgomery	44,626
"	Robertson	4,800
Twentieth	Davidson	7,702,395 *
Twenty-third	Cheatham	18,000 *
"	Houston	2,586 *
"	Humphreys	6,000 *
"	Stewart	2,585 *
"	Ashland City	3,000 *
"	City of New Johnsonville	1,500 *
"	City of McEwen	1,500 *
"	City of White Bluff	1,500 *
Twenty-sixth	Madison	69,466
"	City of Jackson	142,254
Twenty-seventh	Weakley	47,708
Twenty-Eight	Gibson	50,027
Thirtieth	Shelby	<u>11,544,284</u>
Total		<u>\$ 25,693,404</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, 2020. 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, 2020. 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 Eighth Judicial District is paraphrased in this report. Other officials made oral responses; however, these oral responses have not been included in this report.

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**FINDINGS, RECOMMENDATIONS  
AND FINANCIAL SECTION**

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FIRST JUDICIAL DISTRICT

**FIRST JUDICIAL DISTRICT**

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

District Attorney General  
First Judicial District  
Balance Sheet  
June 30, 2020

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash in Bank	\$ 0	\$ 6,000	\$ 6,000
Equity in Pooled Cash and Investments:			
Cash with Trustee	137,674	85,227	222,901
Cash with Clerks, Register, and Sheriff	1,809	0	1,809
Accounts Receivable	0	2,605	2,605
Due from Other Governments	810	173	983
	<hr/>		
Total Assets	\$ 140,293	\$ 94,005	\$ 234,298

LIABILITIES AND FUND BALANCES

Liabilities

Accounts Payable	\$ 1,050	\$ 1,917	\$ 2,967
Due to Litigants, Heirs, and Others	0	1,316	1,316
Total Liabilities	<u>\$ 1,050</u>	<u>\$ 3,233</u>	<u>\$ 4,283</u>

Fund Balances

Restricted for:			
Administration of Justice	\$ 139,243	\$ 0	\$ 139,243
Public Safety	0	90,772	90,772
Total Fund Balances	<u>\$ 139,243</u>	<u>\$ 90,772</u>	<u>\$ 230,015</u>
	<hr/>		
Total Liabilities and Fund Balances	<u>\$ 140,293</u>	<u>\$ 94,005</u>	<u>\$ 234,298</u>

District Attorney General  
First Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2020

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 30,202	\$ 0	\$ 30,202
Drug Control Fines	0	3,211	3,211
Proceeds from Confiscated Property	0	5,795	5,795
Investment Income	2,268	1,395	3,663
Drug Task Force Grant	0	41,964	41,964
Total Revenues	<u>\$ 32,470</u>	<u>\$ 52,365</u>	<u>\$ 84,835</u>
<u>Expenditures</u>			
Salary Supplements	\$ 0	\$ 2,500	\$ 2,500
Clerical Personnel	0	22,742	22,742
Part-Time Personnel	15,333	0	15,333
Other Fringe Benefits	652	8,962	9,614
Audit Services	0	1,791	1,791
Communication	0	6,032	6,032
Confidential Drug Enforcement Payments	0	200	200
Dues and Memberships	680	300	980
Maintenance Agreements	0	948	948
Rentals	1,560	9,896	11,456
Tow-in Services	0	150	150
Travel	5,695	1,045	6,740
Tuition	6,250	200	6,450
Other Contracted Services	0	290	290
Electricity	0	958	958
Gasoline	0	1,530	1,530

(Continued)

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

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Expenditures (Cont.)</u>			
Office Supplies	\$ 0	\$ 592	\$ 592
Building and Contents Insurance	0	694	694
Liability Insurance	0	1,172	1,172
Premiums on Corporate Surety Bond	0	100	100
Trustee's Commissions	300	46	346
Other Charges	1,541	0	1,541
Total Expenditures	<u>\$ 32,011</u>	<u>\$ 60,148</u>	<u>\$ 92,159</u>
Net Change in Fund Balance	\$ 459	\$ (7,783)	\$ (7,324)
Fund Balance, July 1, 2019	<u>138,784</u>	<u>98,555</u>	<u>237,339</u>
Fund Balance, June 30, 2020	<u>\$ 139,243</u>	<u>\$ 90,772</u>	<u>\$ 230,015</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, 2020

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 46,454	\$ 46,454
Cash in Bank	0	827	827
Equity in Pooled Cash and Investments:			
Cash with Trustee	53,339	286,872	340,211
Cash with Clerks, Register, and Sheriff	1,671	1,564	3,235
Accounts Receivable	0	14	14
Due from Other Governments	0	6,662	6,662
Total Assets	\$ 55,010	\$ 342,393	\$ 397,403
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accrued Payroll	\$ 0	\$ 1,388	\$ 1,388
Payroll Deductions Payable	0	679	679
Due to Litigants, Heirs, and Others	0	1,300	1,300
Total Liabilities	\$ 0	\$ 3,367	\$ 3,367
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 55,010	\$ 0	\$ 55,010
Public Safety	0	339,026	339,026
Total Fund Balances	\$ 55,010	\$ 339,026	\$ 394,036
Total Liabilities and Fund Balances	\$ 55,010	\$ 342,393	\$ 397,403

District Attorney General  
Second Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2020

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 21,749	\$ 0	\$ 21,749
Drug Control Fines	0	14,597	14,597
Drug Task Force Forfeiture and Seizures	0	42,847	42,847
Backflow Charges	0	100	100
Miscellaneous Refunds	45	202	247
Sale of Equipment	0	5,000	5,000
Drug Task Force Grant	0	58,966	58,966
Other Governments and Citizens Groups	0	29,400	29,400
Total Revenues	\$ 21,794	\$ 151,112	\$ 172,906
<u>Expenditures</u>			
Salary Supplements	\$ 0	\$ 15,416	\$ 15,416
Clerical Personnel	0	31,468	31,468
Other Fringe Benefits	0	14,554	14,554
Audit Services	0	1,744	1,744
Communication	0	1,840	1,840
Contracts with Government Agencies	0	126,482	126,482
Contracts with Private Agencies	0	5,956	5,956
Confidential Drug Enforcement Payments	0	17,405	17,405
Dues and Memberships	1,900	0	1,900
Janitorial Services	900	0	900
Legal Services	6,065	0	6,065
Licenses	0	810	810
Maintenance and Repair Services - Buildings	0	295	295
Maintenance and Repair Services - Office Equipment	0	35	35
Maintenance and Repair Services - Vehicles	0	3,423	3,423
Maintenance and Repair Services - Records	0	510	510
Printing, Stationery, and Forms	120	85	205
Rentals	0	100	100
Tow-in Services	0	475	475
Travel	8,194	4,112	12,306
Tuition	9,264	2,013	11,277
Custodial Supplies	0	126	126
Data Processing Supplies	0	432	432
Gasoline	0	5,648	5,648
Law Enforcement Supplies	0	3,063	3,063

(Continued)

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

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Expenditures (Cont.)</u>			
Library Books/Media	\$ 1,048	\$ 0	\$ 1,048
Office Supplies	20	1,349	1,369
Utilities	0	2,028	2,028
Vehicle Parts	0	302	302
Building and Contents Insurance	0	2,410	2,410
Liability Insurance	0	474	474
Premiums on Corporate Surety Bond	0	200	200
Trustee's Commissions	216	3,793	4,009
Law Enforcement Equipment	0	11,926	11,926
Motor Vehicles	0	13,506	13,506
Building Construction	0	116	116
Total Expenditures	<u>\$ 27,727</u>	<u>\$ 272,096</u>	<u>\$ 299,823</u>
Net Change in Fund Balance	\$ (5,933)	\$ (120,984)	\$ (126,917)
Fund Balance, July 1, 2019	<u>60,943</u>	<u>460,010</u>	<u>520,953</u>
Fund Balance, June 30, 2020	<u>\$ 55,010</u>	<u>\$ 339,026</u>	<u>\$ 394,036</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, 2020

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

Cash:			
Cash on Hand	\$ 0	\$ 13,062	\$ 13,062
Cash in Bank	0	64,682	64,682
Equity in Pooled Cash and Investments:			
Cash with Trustee	220,762	273,410	494,172
Due from Other Governments	0	24,100	24,100
Total Assets	<u>\$ 220,762</u>	<u>\$ 375,254</u>	<u>\$ 596,016</u>

LIABILITIES AND FUND BALANCES

Liabilities

Accounts Payable	\$ 0	\$ 30	\$ 30
Due to Litigants, Heirs, and Others	0	48,178	48,178
Total Liabilities	<u>\$ 0</u>	<u>\$ 48,208</u>	<u>\$ 48,208</u>

Fund Balances

Restricted for:			
Administration of Justice	\$ 220,762	\$ 0	\$ 220,762
Public Safety	0	327,046	327,046
Total Fund Balances	<u>\$ 220,762</u>	<u>\$ 327,046</u>	<u>\$ 547,808</u>
Total Liabilities and Fund Balances	<u>\$ 220,762</u>	<u>\$ 375,254</u>	<u>\$ 596,016</u>



District Attorney General  
Third Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2020

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 27,741	\$ 0	\$ 27,741
Drug Control Fines	0	627	627
Proceeds from Confiscated Property	0	343,624	343,624
Investment Income	0	130	130
Other Local Revenues	0	11,163	11,163
Sale of Equipment	0	7,406	7,406
Drug Task Force Grant	0	70,000	70,000
Total Revenues	<u>\$ 27,741</u>	<u>\$ 432,950</u>	<u>\$ 460,691</u>
<u>Expenditures</u>			
Salary Supplements	\$ 0	\$ 38,142	\$ 38,142
Clerical Personnel	0	11,064	11,064
Overtime	0	3,212	3,212
Other Fringe Benefits	0	7,665	7,665
Communication	592	6,884	7,476
Confidential Drug Enforcement Payments	0	67,330	67,330
Dues and Memberships	380	0	380
Rentals	0	22	22
Maintenance & Repair Services -Equipment	0	2,536	2,536
Maintenance & Repair Services - Vehicles	0	330	330
Postal Charges	0	436	436
Travel	11,082	4,876	15,958
Tuition	6,960	825	7,785
Remittance of Revenue Collected	0	69,949	69,949
Other Contracted Services	5,974	13,137	19,111
Equipment and Machinery Parts	0	736	736
Garage Supplies	0	231	231

(Continued)

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

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Expenditures (Cont.)</u>			
Gasoline	\$ 0	\$ 5,740	\$ 5,740
Office Supplies	0	867	867
Other Supplies and Materials	35	827	862
Premiums on Corporate Surety Bonds	0	614	614
Other Charges	0	488	488
Data Processing Equipment	0	6,486	6,486
Law Enforcement Equipment	0	576	576
Office Equipment	2,933	0	2,933
Total Expenditures	<u>\$ 27,956</u>	<u>\$ 242,973</u>	<u>\$ 270,929</u>
Net Change in Fund Balances	\$ (215)	\$ 189,977	\$ 189,762
Fund Balances, July 1, 2019	220,977	137,069	358,046
Fund Balances, June 30, 2020	<u>\$ 220,762</u>	<u>\$ 327,046</u>	<u>\$ 547,808</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, 2020

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

Cash:			
Cash on Hand	\$ 0	\$ 11,927	\$ 11,927
Cash in Bank	0	77,233	77,233
Equity in Pooled Cash and Investments:			
Cash with Trustee	32,805	18,023	50,828
Due From Other Governments	0	5,351	5,351
 Total Assets			
	<u>\$ 32,805</u>	<u>\$ 112,534</u>	<u>\$ 145,339</u>

LIABILITIES AND FUND BALANCES

Liabilities

Accounts Payable	\$ 122	\$ 0	\$ 122
Due to Litigants, Heirs, and Others	0	77,148	77,148
Total Liabilities	<u>\$ 122</u>	<u>\$ 77,148</u>	<u>\$ 77,270</u>

Fund Balances

Restricted for:			
Administration of Justice	\$ 32,683	\$ 0	\$ 32,683
Public Safety	0	35,386	35,386
Total Fund Balances	<u>\$ 32,683</u>	<u>\$ 35,386</u>	<u>\$ 68,069</u>
 Total Liabilities and Fund Balances			
	<u>\$ 32,805</u>	<u>\$ 112,534</u>	<u>\$ 145,339</u>

District Attorney General  
Fourth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2020

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 24,189	\$ 0	\$ 24,189
Drug Control Fines	0	18,757	18,757
Proceeds From Confiscated Property	0	2,322	2,322
Miscellaneous Refunds	0	275	275
Contributions and Gifts	850	0	850
Drug Task Force Grant	0	65,000	65,000
Other Direct Federal Revenue	0	1,417	1,417
Total Revenues	<u>\$ 25,039</u>	<u>\$ 87,771</u>	<u>\$ 112,810</u>
<u>Expenditures</u>			
Supervisor/Director	\$ 0	\$ 60,676	\$ 60,676
Part-time Personnel	7,453	0	7,453
Other Fringe Benefits	570	8,816	9,386
Audit Services	0	2,446	2,446
Communication	9,814	2,837	12,651
Confidential Drug Enforcement Payments	0	15,934	15,934
Dues and Memberships	0	275	275
Licenses	0	22	22
Maintenance & Repair Services - Vehicles	0	1,019	1,019
Postal Charges	0	122	122
Rentals	0	12,672	12,672
Other Contracted Services	0	270	270
Electricity	0	647	647
Gasoline	0	2,376	2,376
Law Enforcement Supplies	0	20	20
Office Supplies	0	239	239
Water and Sewer	0	673	673
Other Supplies and Materials	0	12	12
Building and Contents Insurance	0	824	824

(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>			
Premiums on Corporate Surety Bonds	\$ 0	\$ 100	\$ 100
Trustee's Commission	125	172	297
Other Charges	1,161	0	1,161
Total Expenditures	<u>\$ 19,123</u>	<u>\$ 110,152</u>	<u>\$ 129,275</u>
Net Change in Fund Balances	\$ 5,916	\$ (22,381)	\$ (16,465)
Fund Balances, July 1, 2019	<u>26,767</u>	<u>57,767</u>	<u>84,534</u>
Fund Balances, June 30, 2020	<u>\$ 32,683</u>	<u>\$ 35,386</u>	<u>\$ 68,069</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, 2020

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 3,523	\$ 3,523
Cash in Bank	0	9,064	9,064
Equity in Pooled Cash and Investments:			
Cash with Trustee	239,754	542,615	782,369
Cash with Clerks, Register, and Sheriff	921	10,843	11,764
Accounts Receivable	0	5	5
Total Assets	<u>\$ 240,675</u>	<u>\$ 566,050</u>	<u>\$ 806,725</u>

LIABILITIES AND FUND BALANCES

Liabilities

Accounts Payable	\$ 0	\$ 533	\$ 533
Due to Litigants, Heirs, and Others	0	44,629	44,629
Total Liabilities	<u>\$ 0</u>	<u>\$ 45,162</u>	<u>\$ 45,162</u>

Fund Balances

Restricted for:			
Administration of Justice	\$ 240,675	\$ 0	\$ 240,675
Public Safety	0	520,888	520,888
Total Fund Balances	<u>\$ 240,675</u>	<u>\$ 520,888</u>	<u>\$ 761,563</u>
Total Liabilities and Fund Balances	<u>\$ 240,675</u>	<u>\$ 566,050</u>	<u>\$ 806,725</u>

District Attorney General  
Fifth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2020

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 12,751	\$ 0	\$ 12,751
Drug Control Fines	0	87,590	87,590
Drug Task Force Forfeitures and Seizures	0	110,234	110,234
Investment Income	3,717	9,173	12,890
Other Local Revenue	0	9,063	9,063
Contributions	0	53,750	53,750
Sale of Equipment	0	381	381
Sale of Property	0	550	550
<b>Total Revenues</b>	<b>\$ 16,468</b>	<b>\$ 270,741</b>	<b>\$ 287,209</b>
<u>Expenditures</u>			
Overtime Pay	\$ 0	\$ 12,459	\$ 12,459
Audit Services	0	1,895	1,895
Communication	0	24,923	24,923
Data Processing Services	0	3,952	3,952
Confidential Drug Enforcement Payments	0	62,501	62,501
Dues and Memberships	0	570	570
Janitorial Services	0	2,500	2,500
Operating Lease Payments	0	1,542	1,542
Licenses	0	511	511
Maintenance Agreements	0	2,608	2,608
Maintenance and Repair Services - Vehicles	0	2,438	2,438
Pest Control	0	275	275
Printing, Stationery, and Forms	0	319	319
Postal Charges	0	360	360
Rentals	0	240	240
Travel	0	10,631	10,631
Tuition	0	4,873	4,873
Custodial Supplies	0	479	479
Law Enforcement Supplies	0	2,795	2,795

(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	\$ 1,110	\$ 1,110
Tires and Tubes	0	1,693	1,693
Utilities	0	7,369	7,369
Vehicle Parts	0	319	319
Premiums on Corporate Surety Bonds	0	350	350
Liability Insurance	0	941	941
Trustee's Commissions	170	1,453	1,623
Other Charges	0	242	242
Furniture and Fixtures	0	512	512
Law Enforcement Equipment	0	12,229	12,229
Maintenance Equipment	0	4,059	4,059
Motor Vehicles	0	38,229	38,229
Total Expenditures	<u>\$ 170</u>	<u>\$ 204,377</u>	<u>\$ 204,547</u>
Net Change in Fund Balances	\$ 16,298	\$ 66,364	\$ 82,662
Fund Balances, July 1, 2019	<u>224,377</u>	<u>454,524</u>	<u>678,901</u>
Fund Balances, June 30, 2020	<u>\$ 240,675</u>	<u>\$ 520,888</u>	<u>\$ 761,563</u>

SIXTH JUDICIAL DISTRICT

**SIXTH JUDICIAL DISTRICT**

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

District Attorney General  
Sixth Judicial District  
Balance Sheet  
June 30, 2020

District  
Attorney  
General  
Fund

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ASSETS

Equity in Pooled Cash and Investments:

Cash with Trustee

\$ 538,172

Cash with Clerks, Register and Sheriff

3,752

Total Assets

\$ 541,924

FUND BALANCE

Restricted for:

Administration of Justice

\$ 541,924

Total Fund Balance

\$ 541,924

District Attorney General  
Sixth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2020

	District Attorney General Fund
<hr/>	
<u>Revenues</u>	
District Attorney General Fees	\$ 36,956
Total Revenues	<u>\$ 36,956</u>
Net Change in Fund Balance	\$ 36,956
Fund Balance, July 1, 2019	<u>504,968</u>
Fund Balance, June 30, 2020	<u><u>\$ 541,924</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, 2020

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 375	\$ 375
Cash in Bank	0	49,900	49,900
Equity in Pooled Cash and Investments:			
Cash with Trustee	33,831	354,750	388,581
Cash with Clerks, Register, and Sheriff	845	24	869
Due from Other Governments	0	11,486	11,486
Total Assets	<u>\$ 34,676</u>	<u>\$ 416,535</u>	<u>\$ 451,211</u>

LIABILITIES AND FUND BALANCES

Liabilities

Accounts Payable	\$ 0	\$ 6,157	\$ 6,157
Due to Litigants, Heirs, & Others	0	45,816	45,816
Total Liabilities	<u>\$ 0</u>	<u>\$ 51,973</u>	<u>\$ 51,973</u>

Fund Balances

Restricted for:			
Administration of Justice	\$ 34,676	\$ 0	\$ 34,676
Public Safety	0	364,562	364,562
Total Fund Balances	<u>\$ 34,676</u>	<u>\$ 364,562</u>	<u>\$ 399,238</u>
Total Liabilities and Fund Balances	<u>\$ 34,676</u>	<u>\$ 416,535</u>	<u>\$ 451,211</u>

District Attorney General  
Seventh Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2020

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 7,513	\$ 0	\$ 7,513
Drug Control Fines	0	190	190
Drug Task Force Forfeitures and Seizures	0	145,129	145,129
Proceeds from Confiscated Property	0	12,157	12,157
Miscellaneous Refunds	0	3	3
Contributions and Gifts	6,000	800	6,800
Drug Task Force Grant	0	61,712	61,712
Total Revenues	<u>\$ 13,513</u>	<u>\$ 219,991</u>	<u>\$ 233,504</u>
<u>Expenditures</u>			
Salary Supplements	\$ 0	\$ 25,408	\$ 25,408
Audit Services	0	2,664	2,664
Communication	938	3,199	4,137
Confidential Drug Enforcement Payments	0	7,255	7,255
Dues and Memberships	300	275	575
Maintenance and Repair Services - Vehicles	0	4,928	4,928
Postal Charges	0	5	5
Rentals	0	12,000	12,000
Towing Services	0	150	150
Travel	0	8,545	8,545
Other Contracted Services	0	2,289	2,289
Remittance of Revenues Collected	0	70,432	70,432
Gasoline	0	8,119	8,119
Law Enforcement Supplies	0	1,500	1,500
Natural Gas	0	329	329
Office Supplies	0	3,074	3,074
Tires and Tubes	0	655	655
Periodicals	180	0	180
Utilities	0	2,960	2,960

(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	\$ 84	\$ 375	\$ 459
Insurance	0	6,324	6,324
Trustee's Commission	73	1,575	1,648
In Service/Staff Development	3,210	2,445	5,655
Law Enforcement Equipment	0	22,833	22,833
Total Expenditures	<u>\$ 4,785</u>	<u>\$ 187,339</u>	<u>\$ 192,124</u>
Net Change in Fund Balances	\$ 8,728	\$ 32,652	\$ 41,380
Fund Balances, July 1, 2019	<u>25,948</u>	<u>331,910</u>	<u>357,858</u>
Fund Balances, June 30, 2020	<u><u>\$ 34,676</u></u>	<u><u>\$ 364,562</u></u>	<u><u>\$ 399,238</u></u>

EIGHTH JUDICIAL DISTRICT

## EIGHTH JUDICIAL DISTRICT

A finding, recommendation, and management's response as a result of our review of the District Attorney General and the Judicial District Drug Task Force is presented below.

### FINDING 2020-001

#### **THE DRUG TASK FORCE FUND HAD A \$20,651 DEFICIT IN RESTRICTED FUND BALANCE ON JUNE 30, 2020**

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

The Drug Task Force Fund had a deficit of \$20,651 in restricted fund balance at June 30, 2020. This deficit resulted from Drug Task Force personnel expending seized funds, in their possession, that had not been awarded to the district by the Tennessee Department of Safety. The cash seizures that had not been awarded to the district totaled \$76,285 as of June 30, 2020. Sound business practices dictate that expenditures be held within available funds that have been awarded to the district.

It should be noted that as of February 28, 2021, the Drug Task Force Fund had a deficit of \$12,423 in restricted fund balance. When the District Attorney General became aware of the situation, he instructed the Drug Task Force to cease operations and he began the process of dissolving the Drug Task Force.

### MANAGEMENT'S RESPONSE – DISTRICT ATTORNEY GENERAL

This deficit was discovered by the District Attorney General's Office during a routine audit, was self-reported to the Comptroller's Office and is expected to be liquidated in the coming days. The Drug Task Force is primarily self-funded through the forfeiture of illegal drug proceeds. The closure of our court systems due to the COVID-19 pandemic and the recent changes to civil asset forfeiture laws has drastically reduced the number of forfeitures received by the Drug Task Force. Without these forfeitures, there are not sufficient funds for the Drug Task Force to continue operations.

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District Attorney General  
Eighth Judicial District  
Balance Sheet  
June 30, 2020

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 6,222	\$ 6,222
Cash in Bank	0	882	882
Equity in Pooled Cash and Investments:			
Cash with Trustee	100,044	30,908	130,952
Due from Other Governments	0	21,870	21,870
Total Assets	<u>\$ 100,044</u>	<u>\$ 59,882</u>	<u>\$ 159,926</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 0	\$ 4,248	\$ 4,248
Due to Litigants, Heirs, and Others	0	76,285	76,285
Total Liabilities	<u>\$ 0</u>	<u>\$ 80,533</u>	<u>\$ 80,533</u>
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 100,044	\$ 0	\$ 100,044
Public Safety	0	(20,651)	(20,651)
Total Fund Balances	<u>\$ 100,044</u>	<u>\$ (20,651)</u>	<u>\$ 79,393</u>
Total Liabilities and Fund Balances	<u>\$ 100,044</u>	<u>\$ 59,882</u>	<u>\$ 159,926</u>

As noted in the Fiscal Year 2015 report, the former Drug Task Force Director was found guilty of two felony counts of official misconduct and one felony count of theft over \$10,000. In September 2015, he was sentenced to five years of supervised probation and was ordered to pay court costs and \$21,873 in restitution to the Drug Task Force at the rate of \$400 per month. As of June 30, 2020, the former director has paid all required court costs and restitution, fully liquidating the cash shortage.



District Attorney General  
Eighth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2020

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 28,572	\$ 0	\$ 28,572
Drug Control Fines	0	27,805	27,805
Drug Task Force Forfeitures and Seizures	0	28,502	28,502
Proceeds from Confiscated Property	0	4,000	4,000
Sale of Equipment	0	12,800	12,800
Miscellaneous Refunds	0	660	660
Drug Task Force Grant	0	70,000	70,000
Other Direct Federal Revenue	0	28,232	28,232
Contributions	0	32,268	32,268
<b>Total Revenues</b>	<b>\$ 28,572</b>	<b>\$ 204,267</b>	<b>\$ 232,839</b>
<u>Expenditures</u>			
Supervisor/Director	\$ 0	\$ 26,296	\$ 26,296
Assistant(s)	0	46,382	46,382
Deputy(ies)	0	17,500	17,500
Salary Supplements	0	18,855	18,855
Secretaries	0	29,417	29,417
Other Fringe Benefits	0	24,593	24,593
Audit Services	0	1,631	1,631
Communication	0	6,341	6,341
Confidential Drug Enforcement Payments	0	10,848	10,848
Maintenance and Repair Services - Vehicles	0	10,585	10,585
Postal Charges	0	76	76
Rentals	0	30,000	30,000
Towing Services	0	385	385
Travel	1,672	1,222	2,894
In Service/Staff Development	0	2,810	2,810
Other Contracted Services	2,600	3,980	6,580
Electricity	0	2,157	2,157
Food Supplies	0	2,612	2,612
Gasoline	0	12,289	12,289
Law Enforcement Supplies	0	173	173

(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>			
Office Supplies	\$ 0	\$ 3,134	\$ 3,134
Water and Sewer	0	1,916	1,916
Vehicle Parts	0	100	100
Other Supplies and Materials	610	0	610
Other Charges	0	1,913	1,913
Trustee's Commissions	0	869	869
Vehicle and Equipment Insurance	0	11,230	11,230
Workers' Compensation Insurance	0	2,920	2,920
Law Enforcement Equipment	0	32,268	32,268
Total Expenditures	<u>\$ 4,882</u>	<u>\$ 302,502</u>	<u>\$ 307,384</u>
Other Financing Sources (Uses):			
Transfers to District Attorneys' General			
Conference- Salary Supplements	<u>\$ (23,391)</u>	<u>\$ 0</u>	<u>\$ (23,391)</u>
Total Other Financing Sources (Uses)	<u>\$ (23,391)</u>	<u>\$ 0</u>	<u>\$ (23,391)</u>
Net Change in Fund Balances	\$ 299	\$ (98,235)	\$ (97,936)
Fund Balances, July 1, 2019	<u>99,745</u>	<u>77,584</u>	<u>177,329</u>
Fund Balances, June 30, 2020	<u>\$ 100,044</u>	<u>\$ (20,651)</u>	<u>\$ 79,393</u>

NINTH JUDICIAL DISTRICT

**NINTH JUDICIAL DISTRICT**

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

District Attorney General  
Ninth Judicial District  
Balance Sheet  
June 30, 2020

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 680	\$ 680
Cash in Bank	0	37,767	37,767
Equity in Pooled Cash and Investments:			
Cash with Trustee	26,373	229,652	256,025
Cash with Clerks, Register, and Sheriff	251	391	642
Accounts Receivable	641	0	641
Due from Other Governments	0	20,090	20,090
Prepaid Items	0	11,653	11,653
Total Assets	\$ 27,265	\$ 300,233	\$ 327,498
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 488	\$ 43,903	\$ 44,391
Due to Litigants, Heirs, and Others	0	37,767	37,767
Total Liabilities	\$ 488	\$ 81,670	\$ 82,158
<u>Fund Balances</u>			
Nonspendable:			
Prepaid Items	\$ 0	\$ 11,653	\$ 11,653
Restricted for:			
Administration of Justice	26,777	0	26,777
Public Safety	0	206,910	206,910
Total Fund Balances	\$ 26,777	\$ 218,563	\$ 245,340
Total Liabilities and Fund Balances	\$ 27,265	\$ 300,233	\$ 327,498

District Attorney General  
Ninth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2020

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 12,989	\$ 0	\$ 12,989
Drug Control Fines	0	32,763	32,763
Officers Costs	1,434	627	2,061
Drug Task Force Forfeitures and Seizures	0	97,134	97,134
Proceeds from Confiscated Property	0	10,150	10,150
Other Fines, Forfeitures, and Penalties	1,245	15,306	16,551
Copy Fees	250	0	250
Miscellaneous Refunds	75	0	75
Contributions and Gifts	0	1,682	1,682
Other State Grants	0	3,119	3,119
Other State Revenues	0	18,803	18,803
Drug Task Force Grant	0	65,750	65,750
Donations	0	2,000	2,000
Total Revenues	<u>\$ 15,993</u>	<u>\$ 247,334</u>	<u>\$ 263,327</u>
<u>Expenditures</u>			
Assistant(s)	\$ 0	\$ 55,937	\$ 55,937
Part-time Personnel	0	2,960	2,960
Overtime Pay	0	27,873	27,873
Bonus Pay	0	1,500	1,500
Social Security	0	7,595	7,595
State Retirement	0	4,402	4,402
Life Insurance	0	66	66
Medical Insurance	0	7,547	7,547
Dental Insurance	0	327	327
Other Fringe Benefits	0	480	480
Audit Services	0	1,748	1,748
Communication	2,410	8,916	11,326
Confidential Drug Enforcement Payments	0	7,765	7,765
Dues and Memberships	0	130	130
Maintenance and Repair Services - Vehicles	0	4,272	4,272
Towing Services	0	1,100	1,100

(Continued)

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

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Expenditures (Cont.)</u>			
Travel	\$ 0	\$ 1,524	\$ 1,524
Remittance of Revenues Collected	0	15	15
Gasoline	0	5,990	5,990
Law Enforcement Supplies	823	1,985	2,808
Office Supplies	3,200	230	3,430
Tires and Tubes	0	630	630
Other Supplies and Materials	13,167	9,196	22,363
Premium on Corporate Surety Bond	0	375	375
Vehicle and Equipment Insurance	0	10,976	10,976
Workers' Compensation Insurance	0	3,800	3,800
Trustee's Commissions	154	1,010	1,164
In Service/Staff Development	750	0	750
Other Charges	379	0	379
Data Processing Equipment	131	0	131
Total Expenditures	<u>\$ 21,014</u>	<u>\$ 168,349</u>	<u>\$ 189,363</u>
Other Financing Sources (Uses):			
Transfers to District Attorneys' General			
Conference - Salary Supplements	\$ 0	\$ (36,759)	\$ (36,759)
Total Other Financing Sources (Uses)	<u>\$ 0</u>	<u>\$ (36,759)</u>	<u>\$ (36,759)</u>
Net Change in Fund Balances	\$ (5,021)	\$ 42,226	\$ 37,205
Fund Balance, July 1, 2019	<u>31,798</u>	<u>176,337</u>	<u>208,135</u>
Fund Balance, June 30, 2020	<u>\$ 26,777</u>	<u>\$ 218,563</u>	<u>\$ 245,340</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, 2020

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

Cash:			
Cash on Hand	\$	0	\$ 3,834
Cash in Bank		0	237,072
Equity in Pooled Cash and Investments:			
Cash with Trustee		105,267	19,965
Accounts Receivable		2,835	13,129
			125,232
			15,964
Total Assets	\$	108,102	\$ 274,000
			\$ 382,102

LIABILITIES AND FUND BALANCES

Liabilities

Accounts Payable	\$	0	\$ 25	\$ 25
Due to Litigants, Heirs, and Others		0	230,803	230,803
Total Liabilities	\$	0	\$ 230,828	\$ 230,828

Fund Balances

Restricted for:				
Administration of Justice	\$	108,102	\$ 0	\$ 108,102
Public Safety		0	43,172	43,172
Total Fund Balances	\$	108,102	\$ 43,172	\$ 151,274
Total Liabilities and Fund Balances	\$	108,102	\$ 274,000	\$ 382,102

District Attorney General  
Tenth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2020

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 47,139	\$ 0	\$ 47,139
Drug Control Fines	0	40,504	40,504
Drug Task Force Forfeitures and Seizures	0	269,121	269,121
Investment Income	1,582	1,152	2,734
Sale of Equipment	0	21,000	21,000
Other Local Revenues	0	136	136
Drug Task Force Grant	0	65,000	65,000
Other Federal through State Contributions	0	14,022	14,022
	0	9,000	9,000
<b>Total Revenues</b>	<b>\$ 48,721</b>	<b>\$ 419,935</b>	<b>\$ 468,656</b>
<u>Expenditures</u>			
Drug Task Force Personnel	\$ 0	\$ 160,806	\$ 160,806
Secretary(s)	18,792	18,303	37,095
Overtime Pay	0	12,589	12,589
In Service Training	920	2,445	3,365
Social Security	1,437	14,327	15,764
State Retirement	0	6,119	6,119
Employee and Dependent Insurance	0	34,675	34,675
Life Insurance	0	207	207
Unemployment Compensation	58	85	143
Audit Services	0	3,504	3,504
Communications	6,338	6,460	12,798
Confidential Drug Enforcement Payments	0	4,293	4,293
Dues and Memberships	300	0	300
Legal Services	3,828	0	3,828
Maintenance Agreements	2,797	9,275	12,072
Maintenance and Repair Services - Buildings	0	143	143
Maintenance and Repair Services - Vehicles	0	3,267	3,267
Pest Control	0	225	225
Postal Charges	0	208	208

(Continued)

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

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Expenditures (Cont.)</u>			
Rentals	\$ 0	\$ 2,173	\$ 2,173
Transportation	1,850	0	1,850
Towing Services	0	715	715
Travel	20,483	1,743	22,226
Veterinary Services	0	1,334	1,334
Remittance of Revenues Collected	0	106,348	106,348
Disposal Fees	0	984	984
Other Contracted Services	135	2,920	3,055
Animal Food and Supplies	0	1,331	1,331
Gasoline	0	8,341	8,341
Law Enforcement Supplies	0	900	900
Office Supplies	1,499	670	2,169
Uniforms	0	114	114
Utilities	0	3,837	3,837
Other Supplies and Materials	4,347	0	4,347
Liability Insurance	0	1,612	1,612
Trustee's Commissions	422	0	422
Workers' Compensation Insurance	32	4,871	4,903
Other Charges	0	896	896
Law Enforcement Equipment	7,500	2,838	10,338
Motor Vehicles	0	370	370
Office Equipment	8,366	0	8,366
Other Construction	11,154	0	11,154
Total Expenditures	<u>\$ 90,258</u>	<u>\$ 418,928</u>	<u>\$ 509,186</u>
Net Change in Fund Balances	\$ (41,537)	\$ 1,007	\$ (40,530)
Fund Balances, July 1, 2019	<u>149,639</u>	<u>42,165</u>	<u>191,804</u>
Fund Balances, June 30, 2020	<u>\$ 108,102</u>	<u>\$ 43,172</u>	<u>\$ 151,274</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, 2020

District  
Attorney  
General  
Fund

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ASSETS

Equity in Pooled Cash and Investments:

Cash with Trustee	\$ 54,873
Due from Other Funds	<u>93</u>

Total Assets	<u>\$ 54,966</u>
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LIABILITIES AND FUND BALANCES

Fund Balances

    Restricted for:

Administration of Justice	<u>\$ 54,966</u>
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Total Liabilities and Fund Balances	<u><u>\$ 54,966</u></u>
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District Attorney General  
Eleventh Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2020

	District Attorney General Fund
<hr/>	
<u>Revenues</u>	
District Attorney General Fees	\$ 10,869
Investment Income	956
Total Revenues	<u>\$ 11,825</u>
 <u>Expenditures</u>	
Office Supplies	\$ 4,870
Trustee's Commission	6
Computer Program Development	4,995
Computer Equipment	4,260
Total Expenditures	<u>\$ 14,131</u>
 Other Financing Sources (Uses):	
Transfers to District Attorneys'	
General Conference:	
Registration Fees	<u>\$ (8,375)</u>
Total Other Financing Sources (Uses)	<u>\$ (8,375)</u>
 Net Change in Fund Balance	\$ (10,681)
Fund Balance, July 1, 2019	<u>65,647</u>
 Fund Balance, June 30, 2020	<u><u>\$ 54,966</u></u>



TWELFTH JUDICIAL DISTRICT

## TWELFTH JUDICIAL DISTRICT

### FINDING 2020-001

### **DEFICIENCIES WERE NOTED IN THE DOCUMENTATION OF DRUG TASK FORCE PAYMENTS FROM CONFIDENTIAL FUNDS SUBSEQUENT TO JUNE 30, 2020**

(Noncompliance Under *Government Auditing Standards*)

During our annual review of the Drug Task Force (DTF), auditors requested forms required by the Comptroller of the Treasury documenting the use of confidential funds. The DTF director provided the forms for July 2019 through June 2020 for himself and two drug agents. Our review disclosed that only three of 120 receipts for payments to informants did not have the required witness signature and all three instances were in forms completed by the DTF director. These deficiencies were for small amounts and could have been attributable to several things, so they were not questioned by auditors at the time.

However, before completing our review, we were informed that allegations had been made against the DTF director, and we expanded our review to forms completed after June 30, 2020. We reviewed the documentation of confidential payments between July 1, 2020 and March 18, 2021, and the following deficiencies were noted in this review.

- A. The review of documentation for confidential payments filed by the DTF director during the period revealed that the required witness signatures were missing from 27 of 42 applicable instances. The documentation filed by the other two drug agents for the period contained no deficiencies. These deficiencies appear to show that the DTF director was possibly completing the required documentation when auditors requested it.
- B. The documentation filed by the DTF director also revealed one payment of \$1,600 for repairs to an informant's vehicle. This type of expenditure from confidential funds appears to be of a questionable nature.

An investigation by the District Attorney and the Tennessee Bureau of Investigation is ongoing regarding allegations against the DTF director. Findings, if any, resulting from this investigation will be included in a subsequent report.

### RECOMMENDATION

Appropriate forms should be completed for all confidential transactions and should include all required signatures. Confidential funds should only be used for allowable expenditures.

District Attorney General  
Twelfth Judicial District  
Balance Sheet  
June 30, 2020

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 1,630	\$ 1,630
Equity in Pooled Cash and Investments:			
Cash with Trustee	47,152	169,270	216,422
Due from Other Governments	1,058	16,992	18,050
Due from Other Funds	0	113	113
Total Assets	\$ 48,210	\$ 188,005	\$ 236,215

FUND BALANCES

Fund Balances

Restricted for:			
Administration of Justice	\$ 48,210	\$ 0	\$ 48,210
Public Safety	0	188,005	188,005
Total Fund Balances	\$ 48,210	\$ 188,005	\$ 236,215

District Attorney General  
Twelfth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2020

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
Drug Control Fines	\$ 0	\$ 14,469	\$ 14,469
Other Local Option Taxes	0	21,276	21,276
District Attorney General Fees	13,907	0	13,907
Drug Task Force Forfeitures and Seizures	0	13,500	13,500
Proceeds from Confiscated Property	0	98,848	98,848
Sale of Property	0	12,500	12,500
Miscellaneous Refunds	0	197	197
Contributions and Gifts	0	3,500	3,500
Law Enforcement Grants	0	140,000	140,000
Other Local Option Revenue	501	0	501
Other Direct Federal Revenue	0	61,634	61,634
Total Revenues	<u>\$ 14,408</u>	<u>\$ 365,924</u>	<u>\$ 380,332</u>
<u>Expenditures</u>			
Supervisor/Director	\$ 0	\$ 48,338	\$ 48,338
Deputies	0	73,348	73,348
Clerical Personnel	0	6,314	6,314
Overtime Pay	0	63,115	63,115
Other Salaries and Wages	0	5,587	5,587
Social Security	0	14,527	14,527
State Retirement	0	13,413	13,413
Employee and Dependent Insurance	0	22,772	22,772
Unemployment Compensation	0	85	85
Communication	6,811	1,207	8,018
Audit Services	0	1,913	1,913
Confidential Drug Enforcement Payments	0	20,200	20,200
Janitorial Services	980	0	980
Rentals	1,860	4,800	6,660
Towing	0	6,116	6,116
Travel	0	10,465	10,465
Gasoline	0	396	396
Tires and Tubes	0	550	550

(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	\$ 477	\$ 477
Vehicle Parts	0	2,104	2,104
Other Supplies and Materials	0	18	18
Premiums on Corporate Surety Bonds	0	245	245
Trustee's Commission	148	556	704
Other Charges	95	9,263	9,358
Law Enforcement Equipment	0	1,755	1,755
Motor Vehicles	0	35,186	35,186
Total Expenditures	<u>\$ 9,894</u>	<u>\$ 342,750</u>	<u>\$ 352,644</u>
Other Financing Sources (Uses):			
Transfers to District Attorneys'			
General Conference:			
Contributions	\$ (3,625)	\$ 0	\$ (3,625)
Total Other Financing Sources (Uses)	<u>\$ (3,625)</u>	<u>\$ 0</u>	<u>\$ (3,625)</u>
Net Change in Fund Balances	\$ 889	\$ 23,174	\$ 27,688
Fund Balances, July 1, 2019	<u>47,321</u>	<u>\$ 164,831</u>	<u>212,152</u>
Fund Balances, June 30, 2020	<u>\$ 48,210</u>	<u>\$ 188,005</u>	<u>\$ 236,215</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, 2020

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

Equity in Pooled Cash and Investments:

Cash with Trustee	\$ 79,881	\$ 0	\$ 79,881
Cash with Clerks, Register, and Sheriff	2,911	46	2,957
Accounts Receivable	9	0	9
Due from Other Governments	0	24,296	24,296
	<hr/>		
Total Assets	\$ 82,801	\$ 24,342	\$ 107,143

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FUND BALANCES

Liabilities

Cash Overdraft	\$ 0	\$ 6,661	\$ 6,661
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Fund Balances

Restricted for:			
Administration of Justice	\$ 82,801	\$ 0	\$ 82,801
Public Safety	0	17,681	17,681
Total Fund Balances	\$ 82,801	\$ 17,681	\$ 100,482

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Total Liabilities and Fund Balances	\$ 82,801	\$ 24,342	\$ 107,143
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District Attorney General  
Thirteenth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2020

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
Drug Control Fines	\$ 0	\$ 1,086	\$ 1,086
District Attorney General Fees	29,150	0	29,150
Drug Control Grants	0	69,744	69,744
Other	1,902	0	1,902
<b>Total Revenues</b>	<b>\$ 31,052</b>	<b>\$ 70,830</b>	<b>\$ 101,882</b>
<u>Expenditures</u>			
Accountants/Bookkeepers	\$ 0	\$ 48,000	\$ 48,000
Longevity Pay	0	1,200	1,200
Other Fringe Benefits	0	9,029	9,029
Jury and Witness Fees	477	0	477
Audit Services	0	1,188	1,188
Communication	4,897	1,110	6,007
Dues and Memberships	760	0	760
Maintenance and Repair Services - Buildings	5,082	0	5,082
Maintenance and Repair Services - Vehicles	5,547	0	5,547
Postal Charges	0	168	168
Travel	7,257	203	7,460
Other Contracted Services	3,729	0	3,729
Office Supplies	11,189	1,918	13,107
Building and Contents Insurance	0	344	344
Premiums on Corporate Surety Bonds	0	260	260
Trustee's Commission	272	6	278
In-Service/Staff Development	900	0	900
Other Charges	934	0	934
Office Equipment	1,541	20,520	22,061
<b>Total Expenditures</b>	<b>\$ 42,585</b>	<b>\$ 83,946</b>	<b>\$ 126,531</b>
Other Financing Sources (Uses):			
Transfers to District Attorneys'			
General Conference:			
Contributions	\$ (5,625)	\$ 0	\$ (5,625)
<b>Total Other Financing Sources (Uses)</b>	<b>\$ (5,625)</b>	<b>\$ 0</b>	<b>\$ (5,625)</b>
Net Change in Fund Balances	\$ (17,158)	\$ (13,116)	\$ (30,274)
Fund Balances, July 1, 2019	99,959	30,797	130,756
<b>Fund Balances, June 30, 2020</b>	<b>\$ 82,801</b>	<b>\$ 17,681</b>	<b>\$ 100,482</b>

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, 2020

	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	34,239	358,852	393,091
Cash with Clerks, Register, and Sheriff	630	5,328	5,958
Due from Other Governments	0	17,199	17,199
Total Assets	\$ 34,869	\$ 381,730	\$ 416,599
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 0	\$ 173	\$ 173
Total Liabilities	\$ 0	\$ 173	\$ 173
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 34,869	\$ 0	\$ 34,869
Public Safety	0	381,557	381,557
Total Fund Balances	\$ 34,869	\$ 381,557	\$ 416,426
Total Liabilities and Fund Balances	\$ 34,869	\$ 381,730	\$ 416,599

District Attorney General  
Fourteenth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2020

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
Drug Control Fines	\$ 0	\$ 20,895	\$ 20,895
District Attorney General Fees	10,131	0	10,131
Contributions	7,842	0	7,842
Investment Income	0	6,485	6,485
Miscellaneous Refunds	0	69,986	69,986
Other Contracted Services	0	91,174	91,174
Total Revenues	<u>\$ 17,973</u>	<u>\$ 188,540</u>	<u>\$ 206,513</u>
<u>Expenditures</u>			
Supervisor/Director	\$ 0	\$ 30,157	\$ 30,157
Investigators	0	42,885	42,885
Social Worker	0	37,212	37,212
Accountants/Bookkeepers	0	37,960	37,960
Social Security	0	11,338	11,338
State Retirement	0	9,061	9,061
Dental Insurance	0	24	24
Unemployment Compensation	0	112	112
Audit Services	0	566	566
Communication	7,707	1,439	9,146
Contributions	0	1,600	1,600
Maintenance and Repair Services - Vehicles	0	1,035	1,035
Rentals	10,158	16,800	26,958
Travel	0	788	788
Uniforms	0	159	159
Office Supplies	0	3,408	3,408
Other Supplies and Materials	287	3,729	4,016
Premiums of Corporate Surety Bonds	0	126	126
Vehicle and Equipment Insurance	0	1,084	1,084
Other Charges	0	2,250	2,250
Total Expenditures	<u>\$ 18,152</u>	<u>\$ 201,733</u>	<u>\$ 219,885</u>

(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	\$ (2,375)	\$ (100)	\$ (2,475)
Total Other Financing Sources (Uses)	\$ (2,375)	\$ (100)	\$ (2,475)
Net Change in Fund Balances	\$ (2,554)	\$ (13,293)	\$ (15,847)
Fund Balances, July 1, 2019	37,423	394,850	432,273
Fund Balances, June 30, 2020	\$ 34,869	\$ 381,557	\$ 416,426

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, 2020

	District Attorney General Fund	Other Funds	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>				
Cash:				
Cash on Hand	\$ 0	\$ 0	\$ 6,081	\$ 6,081
Cash in Bank	0	0	48,439	48,439
Equity in Pooled Cash and Investments:				
Cash with Trustee	24,535	131,982	391,688	548,205
Cash with Clerks, Register, and Sheriff	0	0	280	280
Accounts Receivable	0	0	6,910	6,910
Due from Other Governments	0	0	13,000	13,000
Total Assets	<u>\$ 24,535</u>	<u>\$ 131,982</u>	<u>\$ 466,398</u>	<u>\$ 622,915</u>

LIABILITIES AND FUND BALANCES

<u>Liabilities</u>				
Accounts Payable	\$ 0	\$ 0	\$ 4,394	\$ 4,394
Due to Other Funds	0	0	3,574	3,574
Due to Litigants, Heirs, and Others	0	0	39,667	39,667
Total Liabilities	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 47,635</u>	<u>\$ 47,635</u>
<u>Fund Balances</u>				
Restricted for:				
Administration of Justice	\$ 24,535	\$ 131,982	\$ 0	\$ 156,517
Public Safety	0	0	418,763	418,763
Total Fund Balances	<u>\$ 24,535</u>	<u>\$ 131,982</u>	<u>\$ 418,763</u>	<u>\$ 575,280</u>
Total Liabilities and Fund Balances	<u>\$ 24,535</u>	<u>\$ 131,982</u>	<u>\$ 466,398</u>	<u>\$ 622,915</u>

District Attorney General  
Fifteenth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2020

	District Attorney General Fund	Other Funds	Drug Task Force Fund	Total All Funds
<u>Revenues</u>				
Drug Control Fines	\$ 0	\$ 0	\$ 42,139	\$ 42,139
District Attorney General Fees	21,963	0	0	21,963
Drug Task Force Forfeitures and Seizures	0	0	9,670	9,670
Proceeds from Confiscated Property	0	0	8,429	8,429
Investment Income	0	399	0	399
Miscellaneous Refunds	1,473	0	84	1,557
Law Enforcement Grants	0	0	70,000	70,000
Asset Forfeiture Funds	0	0	6,990	6,990
<b>Total Revenues</b>	<b>\$ 23,436</b>	<b>\$ 399</b>	<b>\$ 137,312</b>	<b>\$ 161,147</b>
<u>Expenditures</u>				
Other Salaries and Wages	\$ 0	\$ 0	\$ 118,221	\$ 118,221
Jury and Witness Fees	2,853	0	0	2,853
Communication	0	0	11,191	11,191
Confidential Drug Enforcement Payments	0	0	6,729	6,729
Maintenance and Repair Services - Buildings	0	0	4,129	4,129
Maintenance and Repair Services - Office Equipment	0	0	1,120	1,120
Maintenance and Repair Services - Vehicles	0	0	3,525	3,525
Pest Control	0	0	1,050	1,050
Postal Charges	0	0	332	332
Rentals	0	0	5,471	5,471
Towing Services	0	0	300	300
Travel	445	0	1,513	1,958
Tuition	0	0	405	405
Other Contracted Services	0	0	1,131	1,131
Gasoline	0	0	2,579	2,579
Library Books/Media	5,421	0	0	5,421
Office Supplies	1,712	0	2,419	4,131
Other Supplies and Materials	4,676	0	1,220	5,896
Building and Contents Insurance	0	0	2,325	2,325
Trustee's Commission	213	4	635	852
In-Service/Staff Development	6,515	0	0	6,515
Other Charges	0	0	5,704	5,704
Communication Equipment	0	0	2,890	2,890
Law Enforcement Equipment	0	0	480	480
Other Equipment	0	0	261	261
<b>Total Expenditures</b>	<b>\$ 21,835</b>	<b>\$ 4</b>	<b>\$ 173,630</b>	<b>\$ 195,469</b>
<u>Other Financing Sources (Uses)</u>				
Insurance Recovery	\$ 0	\$ 0	\$ 5,425	\$ 5,425
<b>Total Other Financing Sources (Uses)</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 5,425</b>	<b>\$ 5,425</b>
Net Change in Fund Balances	\$ 1,601	\$ 395	\$ (30,893)	\$ (28,897)
Fund Balances, July 1, 2019	22,934	131,587	449,656	604,177
<b>Fund Balances, June 30, 2020</b>	<b>\$ 24,535</b>	<b>\$ 131,982</b>	<b>\$ 418,763</b>	<b>\$ 575,280</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, 2020

District  
Attorney  
General  
Fund

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ASSETS

Cash with Trustee	\$	410,729
Cash with Clerks, Register, and Sheriff		2,341
Due from Other Governments		<u>294</u>
 Total Assets	 \$	 <u><u>413,364</u></u>

LIABILITIES AND FUND BALANCES

<u>Liabilities</u>		
Accounts Payable	\$	232
Accrued Payroll		<u>411</u>
Total Liabilities	\$	<u><u>643</u></u>
 <u>Fund Balances</u>		
Restricted for:		
Administration of Justice	\$	<u>412,721</u>
Total Fund Balances	\$	<u><u>412,721</u></u>
 Total Liabilities and Fund Balances	 \$	 <u><u>413,364</u></u>

District Attorney General  
Sixteenth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2020

	District Attorney General Fund
<hr/>	
<u>Revenues</u>	
District Attorney General Fees	\$ 27,725
Other Fines, Forfeitures, and Penalties	7,047
Total Revenues	<u>\$ 34,772</u>
<u>Expenditures</u>	
Part-time Personnel	\$ 9,291
Jury and Witness Expense	400
Social Security	577
Employer Medicare	135
Dues and Memberships	2,962
Legal Notices, Recording, and Court Costs	328
Travel	1,960
Other Contracted Services	755
Office Supplies	410
Other Supplies and Materials	49
Trustee Commissions	345
In Service/Staff Development	8,670
Other Charges	369
Office Equipment	2,496
Total Expenditures	<u>\$ 28,747</u>
Net Change in Fund Balance	\$ 6,025
Fund Balance, July 1, 2019	<u>406,696</u>
Fund Balance, June 30, 2020	<u><u>\$ 412,721</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, 2020

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 5,716	\$ 5,716
Equity in Pooled Cash and Investments:			
Cash with Trustee	44,521	249,084	293,605
Cash with Clerks, Register, & Sheriff	0	68	68
Accounts Receivable	0	2,839	2,839
Due from Other Governments	0	14,843	14,843
	<hr/>		
Total Assets	\$ 44,521	\$ 272,550	\$ 317,071
	<hr/>		
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accrued Payroll	\$ 0	\$ 226	\$ 226
Due to Litigants, Heirs, and Others	0	4,745	4,745
Total Liabilities	\$ 0	\$ 4,971	\$ 4,971
	<hr/>		
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 44,521	\$ 0	\$ 44,521
Public Safety	0	267,579	267,579
Total Fund Balances	\$ 44,521	\$ 267,579	\$ 312,100
	<hr/>		
Total Liabilities and Fund Balances	\$ 44,521	\$ 272,550	\$ 317,071
	<hr/>		

District Attorney General  
Seventeenth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2020

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 13,622	\$ 0	\$ 13,622
Drug Control Fines	0	15,847	15,847
Drug Task Force Forfeitures and Seizures	0	59,735	59,735
Proceeds from Confiscated Property	0	33,548	33,548
Miscellaneous Refunds	0	19,120	19,120
Contributions and Gifts	0	36,502	36,502
Other Federal through State	0	65,000	65,000
Asset Forfeiture Funds	0	1,055	1,055
Total Revenues	<u>\$ 13,622</u>	<u>\$ 230,807</u>	<u>\$ 244,429</u>

Expenditures

District Attorney General

Supervisor/Director	\$ 0	\$ 65,294	\$ 65,294
Detectives	0	6,559	6,559
Salary Supplements	0	24,478	24,478
Secretary(s)	0	8,580	8,580
Overtime Pay	0	416	416
Social Security	0	5,093	5,093
State Retirement	0	3,712	3,712
Employer Medicare	0	1,191	1,191
Communication	1,337	8,744	10,081
Contracts with Government Agencies	0	1,642	1,642
Confidential Drug Buys	0	10,275	10,275
Confidential Informant Fees	0	5,285	5,285
Other Confidential Expenses	0	437	437
Dues and Memberships	380	475	855
Maintenance and Repair Services - Vehicles	0	3,112	3,112
Medical and Dental Services	0	13,402	13,402
Postal Charges	0	1,969	1,969
Rentals	0	16,800	16,800
Towing Services	0	646	646
Travel	0	9,091	9,091
Periodicals	860	0	860
Electricity	0	2,852	2,852
Gasoline	0	8,954	8,954
Law Enforcement Supplies	0	5,526	5,526
Natural Gas	0	1,183	1,183
Office Supplies	0	4,501	4,501
Tires and Tubes	0	1,406	1,406

(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>			
Utilities	\$ 0	\$ 414	\$ 414
Water and Sewer	0	531	531
Trustee's Commission	136	1,074	1,210
In-Service/Staff Development	460	3,500	3,960
Other Charges	11,981	1,643	13,624
Law Enforcement Equipment	0	18,780	18,780
Motor Vehicles	0	7,521	7,521
Office Equipment	2,490	0	2,490
Total Expenditures	<u>\$ 17,644</u>	<u>\$ 245,086</u>	<u>\$ 262,730</u>
Net Change in Fund Balances	\$ (4,022)	\$ (14,279)	\$ (18,301)
Fund Balances, July 1, 2019	<u>48,543</u>	<u>281,858</u>	<u>330,401</u>
Fund Balances, June 30, 2020	<u>\$ 44,521</u>	<u>\$ 267,579</u>	<u>\$ 312,100</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, 2020

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Petty Cash	\$ 0	\$ 2,000	\$ 2,000
Cash on Hand	0	17,475	17,475
Cash in Bank	0	1,306,239	1,306,239
Equity in Pooled Cash and Investments:			
Cash with Trustee	59,361	174,036	233,397
Accounts Receivable	1,507	153,146	154,653
Due From Other Governments	0	5,417	5,417
Total Assets	<u>\$ 60,868</u>	<u>\$ 1,658,313</u>	<u>\$ 1,719,181</u>

LIABILITIES AND FUND BALANCES

Liabilities

Accounts Payable	\$ 5,393	\$ 134,567	\$ 139,960
Due to Other Funds	0	38,090	38,090
Due to State of Tennessee	0	2,286	2,286
Due to Litigants, Heirs, and Others	0	1,298,824	1,298,824
Total Liabilities	<u>\$ 5,393</u>	<u>\$ 1,473,767</u>	<u>\$ 1,479,160</u>

Fund Balances

Restricted for:			
Administration of Justice	\$ 55,475	\$ 0	\$ 55,475
Public Safety	0	184,546	184,546
Total Fund Balances	<u>\$ 55,475</u>	<u>\$ 184,546</u>	<u>\$ 240,021</u>
Total Liabilities and Fund Balances	<u>\$ 60,868</u>	<u>\$ 1,658,313</u>	<u>\$ 1,719,181</u>

District Attorney General  
Eighteenth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2020

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 12,599	\$ 0	\$ 12,599
Drug Control Fines	0	12,793	12,793
Drug Task Force Forfeitures and Seizures	0	250,651	250,651
Investment Income	0	503	503
Sale of Recycled Materials	0	195	195
Miscellaneous Refunds	43	26,216	26,259
Sale of Equipment	0	33,541	33,541
Contributions and Gifts	0	4,872	4,872
Proceeds from Confiscated Property	0	310,553	310,553
Edward Byrne Memorial Justice Assistance Grant	0	61,618	61,618
Other Direct Federal Revenue	0	3,381	3,381
Total Revenues	<u>\$ 12,642</u>	<u>\$ 704,323</u>	<u>\$ 716,965</u>
Other Sources:			
Insurance Recovery	\$ 0	\$ 19,117	\$ 19,117
Total Revenues and Other Sources	<u>\$ 12,642</u>	<u>\$ 723,440</u>	<u>\$ 736,082</u>

<u>Expenditures</u>			
Investigators	\$ 0	\$ 354,426	\$ 354,426
Secretaries	0	37,028	37,028
Auditing Services	0	2,286	2,286
Communication	0	12,555	12,555
Contracts with Government Agencies	0	634	634
Contracts with Private Agencies	0	10,755	10,755
Data Processing Services	0	13,816	13,816
Dues and Memberships	980	1,175	2,155
Evaluation and Testing	0	45	45
Janitorial Services	4,000	0	4,000
Licenses	0	471	471
Maintenance Agreements	262	0	262
Maintenance and Repair Services - Buildings	75	1,565	1,640
Maintenance and Repair Services - Equipment	0	325	325
Maintenance and Repair Services - Vehicles	0	14,635	14,635
Pest Control	0	248	248
Postal Charges	0	530	530
Printing, Stationery, and Forms	0	96	96
Rentals	5,700	0	5,700
Towing Services	0	1,685	1,685
Travel	231	400	631
Veterinary Services	0	3,368	3,368
Disposal Fees	0	924	924
Other Contracted Services	5,343	0	5,343

(Continued)

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

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Expenditures (Cont.)</u>			
Animal Food and Supplies	\$ 0	\$ 1,969	\$ 1,969
Custodial Supplies	0	488	488
Data Processing Supplies	0	599	599
Diesel Fuel	0	917	917
Electricity	0	17,050	17,050
Equipment and Machinery Parts	0	648	648
Gasoline	0	16,583	16,583
General Construction Materials	0	356	356
Law Enforcement Supplies	0	893	893
Natural Gas	0	321	321
Food Supplies	0	1,326	1,326
Office Supplies	121	511	632
Uniforms	190	943	1,133
Vehicle Parts	0	7,139	7,139
Water and Sewer	0	180	180
Other Supplies and Materials	0	327	327
Building and Contents Insurance	0	13,944	13,944
Trustee's Commission	129	4,462	4,591
In Service/Staff Development	4,575	6,065	10,640
Other Charges	434	1,323	1,757
Drug Buys	0	925	925
Payments to Confidential Informants	0	1,760	1,760
Undercover Operating Expenses	0	245	245
Data Processing Equipment	88	7,538	7,626
Furniture and Fixtures	520	200	720
Heating and Air Conditioning Equipment	0	1,922	1,922
Law Enforcement Equipment	0	17,508	17,508
Motor Vehicle	0	68,564	68,564
Total	<u>\$ 22,648</u>	<u>\$ 631,673</u>	<u>\$ 654,321</u>
Total Expenditures	<u>\$ 22,648</u>	<u>\$ 631,673</u>	<u>\$ 654,321</u>
Net Change in Fund Balances	\$ (10,006)	\$ 91,767	\$ 81,761
Fund Balances, July 1, 2019	<u>65,481</u>	<u>92,779</u>	<u>158,260</u>
Fund Balances, June 30, 2020	<u>\$ 55,475</u>	<u>\$ 184,546</u>	<u>\$ 240,021</u>



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, 2020

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

ASSETS

Cash:					
Cash on Hand	\$ 0	\$ 0	\$ 0	\$ 14,379	\$ 14,379
Equity in Pooled Cash and Investments:					
Cash with Trustee	32,227	67,976	100,203	432,716	532,919
Accounts Receivable	748	0	748	38	786
Due from Other Governments	553	0	553	0	553
Total Assets	<u>\$ 33,528</u>	<u>\$ 67,976</u>	<u>\$ 101,504</u>	<u>\$ 447,133</u>	<u>\$ 548,637</u>

LIABILITIES AND FUND BALANCES

Liabilities

Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 11,721	\$ 11,721
Other Current Liabilities	0	0	0	120,322	120,322
Total Liabilities	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 132,043</u>	<u>\$ 132,043</u>

Fund Balances

Restricted for:					
Administration of Justice	\$ 33,528	\$ 67,976	\$ 101,504	\$ 0	\$ 101,504
Public Safety	0	0	0	315,090	315,090
Total Fund Balances	<u>\$ 33,528</u>	<u>\$ 67,976</u>	<u>\$ 101,504</u>	<u>\$ 315,090</u>	<u>\$ 416,594</u>
Total Liabilities and Fund Balances	<u>\$ 33,528</u>	<u>\$ 67,976</u>	<u>\$ 101,504</u>	<u>\$ 447,133</u>	<u>\$ 548,637</u>

District Attorney General  
Nineteenth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2020

	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	\$ 607	\$ 607
Drug Task Force Forfeitures and Seizures	0	0	0	31,706	31,706
Proceeds from Confiscated Property	0	0	0	22,278	22,278
Miscellaneous Refunds	6,038	0	6,038	0	6,038
Sale of Equipment	0	0	0	5,306	5,306
Contributions	0	0	0	500	500
District Attorney General Fees	12,795	0	12,795	0	12,795
Victims Assistance Assessments	0	18,450	18,450	0	18,450
Total Revenues	\$ 18,833	\$ 18,450	\$ 37,283	\$ 60,397	\$ 97,680
<u>Expenditures</u>					
Part-time Personnel	\$ 0	\$ 0	\$ 0	\$ 14,428	\$ 14,428
Overtime Pay	0	0	0	17,112	17,112
Social Security	0	0	0	1,025	1,025
Employer Medicare	0	0	0	240	240
Audit Services	0	0	0	1,444	1,444
Communications	2,439	0	2,439	1,971	4,410
Confidential Drug Enforcement Payments	0	0	0	6,180	6,180
Dues and Memberships	0	0	0	18	18
Janitorial Services	3,877	0	3,877	0	3,877
Licenses	0	0	0	803	803
Maintenance and Repair Services - Equipment	0	0	0	513	513
Maintenance and Repair Services - Office Equipment	0	0	0	28	28
Maintenance and Repair Services - Vehicles	0	0	0	515	515
Postal Charges	0	0	0	49	49
Printing, Stationery, and Forms	0	0	0	130	130
Rentals	0	0	0	118	118

(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	\$ 10,704	\$ 205	\$ 10,909	\$ 9,942	\$ 20,851
Tuition	4,710	0	4,710	4,389	9,099
Other Contracted Services	2,265	1,496	3,761	1,262	5,023
Animal Food and Supplies	0	99	99	0	99
Gasoline	0	0	0	4,053	4,053
Law Enforcement Supplies	0	0	0	2,159	2,159
Library Books/Media	220	7	227	76	303
Office Supplies	0	0	0	1,638	1,638
Tires and Tubes	0	0	0	534	534
Other Supplies and Materials	490	0	490	0	490
Building and Contents Insurance	0	0	0	7,500	7,500
Premium on Corporate Surety Bonds	170	0	170	0	170
Communication Equipment	0	0	0	1,805	1,805
Data Processing Equipment	0	0	0	238	238
Furniture and Fixtures	0	0	0	900	900
Law Enforcement Equipment	0	0	0	6,448	6,448
Motor Vehicles	0	0	0	52	52
Office Equipment	0	0	0	8,745	8,745
Total Expenditures	<u>\$ 24,875</u>	<u>\$ 1,807</u>	<u>\$ 26,682</u>	<u>\$ 94,315</u>	<u>\$ 120,997</u>
Net Change in Fund Balances	\$ (6,042)	\$ 16,643	\$ 10,601	\$ (33,918)	\$ (23,317)
Fund Balances, July 1, 2019	<u>39,570</u>	<u>51,333</u>	<u>90,903</u>	<u>349,008</u>	<u>439,911</u>
Fund Balances, June 30, 2020	<u>\$ 33,528</u>	<u>\$ 67,976</u>	<u>\$ 101,504</u>	<u>\$ 315,090</u>	<u>\$ 416,594</u>

TWENTIETH JUDICIAL DISTRICT

**TWENTIETH JUDICIAL DISTRICT**

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

District Attorney General  
Twentieth Judicial District  
Balance Sheet  
June 30, 2020

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

Cash:				
Cash	\$ 0	\$ 0	\$ 10,000	\$ 10,000
Equity in Pooled Cash and Investments:				
Cash with Trustee	172,560	40,625	1,577,804	1,790,989
Accounts Receivable	15,887	0	470	16,357
Accrued Interest Receivable	94	23	877	994
Total Assets	<u>\$ 188,541</u>	<u>\$ 40,648</u>	<u>\$ 1,589,151</u>	<u>\$ 1,818,340</u>

LIABILITIES AND FUND BALANCES

Liabilities

Accounts Payable	\$ 8,221	\$ 29,259	\$ 1,839	\$ 39,319
Accrued Payroll	0	0	18,462	18,462
Due to Other Funds	0	0	2,563	2,563
Other Current Liabilities	99	888	322,368	323,355
Total Liabilities	<u>\$ 8,320</u>	<u>\$ 30,147</u>	<u>\$ 345,232</u>	<u>\$ 383,699</u>

Fund Balances

Restricted for:				
Administration of Justice	\$ 180,221	\$ 10,501	\$ 0	\$ 190,722
Public Safety	0	0	1,243,919	1,243,919
Total Fund Balances	<u>\$ 180,221</u>	<u>\$ 10,501</u>	<u>\$ 1,243,919</u>	<u>\$ 1,434,641</u>
Total Liabilities and Fund Balances	<u>\$ 188,541</u>	<u>\$ 40,648</u>	<u>\$ 1,589,151</u>	<u>\$ 1,818,340</u>



District Attorney General  
Twentieth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2020

	District Attorney General Fund	Metro Appropriations	Federal Asset Forfeiture Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>					
District Attorney General Fees	\$ 12,174	\$ 0	\$ 0	\$ 0	\$ 12,174
Drug Control Fines	0	0	0	8,136	8,136
Forfeitures and Seizures	0	0	9,635	0	9,635
Other General Service Charges	0	8,689	0	0	8,689
Investment Income	2,829	0	691	31,024	34,544
Miscellaneous Refunds	15,000	0	0	101	15,101
Other State Revenues	0	432,435	0	0	432,435
Other Federal through State	0	201,535	0	0	201,535
<b>Total Revenues</b>	<b>\$ 30,003</b>	<b>\$ 642,659</b>	<b>\$ 10,326</b>	<b>\$ 39,261</b>	<b>\$ 722,249</b>
<u>Expenditures</u>					
Longevity Pay	\$ 0	\$ 25,478	\$ 0	\$ 2,200	\$ 27,678
Other Salaries and Wages	0	5,434,135	0	406,436	5,840,571
Social Security	0	296,772	0	23,887	320,659
Pensions	0	511,068	0	34,948	546,016
Employee and Dependent Insurance	0	677,319	0	47,507	724,826
Life Insurance	0	10,585	0	437	11,022
Dental Insurance	0	53,909	0	2,321	56,230
Employer Medicare	0	69,591	0	5,586	75,177
Other Fringe Benefits	0	21,054	0	1,639	22,693
Advertising	0	0	119	0	119
Accounting Services	0	0	0	730	730
Communication	12	86,004	0	28,636	114,652
Data Processing Services	0	231,786	0	61,723	293,509
Dues and Memberships	595	469	0	45	1,109
Licenses	0	24,000	0	0	24,000
Maintenance and Repair Services - Buildings	0	0	0	786	786
Maintenance and Repair Services - Office Equipment	7,881	19,255	14,892	21,893	63,921
Maintenance and Repair Services - Vehicles	9	15,600	2,921	2,174	20,704
Postal Charges	0	12,159	0	0	12,159
Printing, Stationery, and Forms	0	984	0	0	984
Rentals	0	791,574	12,750	0	804,324
Travel	0	29,014	16,365	2,749	48,128
Disposal Fees	0	2,549	0	0	2,549
Permits	0	0	0	50	50
Other Contracted Services	0	0	0	350	350
Custodial Supplies	0	539	0	186	725

(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	\$ 8,380	\$ 8,380
Gasoline	0	0	970	2,115	3,085
Natural Gas	0	0	0	2,712	2,712
Office Supplies	0	14,903	0	153	15,056
Periodicals	5,805	1,147	0	3,678	10,630
Vehicle Parts	0	0	82	148	230
Water and Sewer	0	0	0	2,672	2,672
Software	0	1,523	766	1,171	3,460
Other Supplies and Materials	0	13,319	0	0	13,319
Liability Insurance	0	0	0	7,369	7,369
In-Service/Staff Development	0	138	3,910	825	4,873
Data Processing Equipment	0	180	0	0	180
Furniture and Fixtures	16,059	0	0	0	16,059
Other Equipment	0	0	0	720	720
Total Expenditures	\$ 30,361	\$ 8,345,054	\$ 52,775	\$ 674,226	\$ 9,102,416
<u>Other Financing Sources (Uses):</u>					
Funds Provided by Metro Appropriations	\$ 0	\$ 7,752,779	\$ 0	\$ 0	\$ 7,752,779
Transfers to VOCA Grant	0	(50,384)	0	0	(50,384)
Total Other Financing Sources (Uses)	\$ 0	\$ 7,702,395	\$ 0	\$ 0	\$ 7,702,395
Net Change in Fund Balances	\$ (358)	\$ 0	\$ (42,449)	\$ (634,965)	\$ (677,772)
Fund Balances, July 1, 2019	180,579	0	52,950	1,878,884	2,112,413
Fund Balances, June 30, 2020	\$ 180,221	\$ 0	\$ 10,501	\$ 1,243,919	\$ 1,434,641

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, 2020

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 7,031	\$ 7,031
Equity in Pooled Cash and Investments:			
Cash with Trustee	118,346	394,461	512,807
Total Assets	<u>\$ 118,346</u>	<u>\$ 401,492</u>	<u>\$ 519,838</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Due to Litigants, Heirs, and Others	\$ 0	\$ 89,658	\$ 89,658
Total Liabilities	<u>\$ 0</u>	<u>\$ 89,658</u>	<u>\$ 89,658</u>
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 118,346	\$ 0	\$ 118,346
Public Safety	0	311,834	311,834
Total Fund Balances	<u>\$ 118,346</u>	<u>\$ 311,834</u>	<u>\$ 430,180</u>
Total Liabilities and Fund Balances	<u>\$ 118,346</u>	<u>\$ 401,492</u>	<u>\$ 519,838</u>

District Attorney General  
Twenty-first Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2020

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 19,473	\$ 0	\$ 19,473
Drug Control Fines	0	18,688	18,688
Drug Task Force Forfeitures and Seizures	0	84,000	84,000
Proceeds from Confiscated Property	0	1,941	1,941
Employee Benefit Charges/Contributions	0	246	246
Investment Income	0	10,208	10,208
Sale of Materials and Supplies	0	24,520	24,520
Miscellaneous Refunds	0	6,500	6,500
Contributions	0	18,050	18,050
Other Local Revenue	0	13,327	13,327
Total Revenues	\$ 19,473	\$ 177,480	\$ 196,953
<u>Expenditures</u>			
Supervisor/Director	\$ 0	\$ 40,082	\$ 40,082
Investigator(s)	0	201,561	201,561
Salary Supplements	16,590	0	16,590
Longevity Pay	0	5,600	5,600
Overtime Pay	0	71	71
Social Security	0	15,560	15,560
Life Insurance	0	240	240
Medical Insurance	0	36,881	36,881
Dental Insurance	0	1,837	1,837
Disability Insurance	0	4,770	4,770
Unemployment Compensation	0	298	298
Employer Medicare	0	3,639	3,639
Other Fringe Benefits	0	8,009	8,009
Accounting Services	0	600	600
Audit Services	0	1,040	1,040
Communication	2,863	7,556	10,419
Confidential Drug Buys	0	4,070	4,070
Confidential Informant Fees	0	1,130	1,130
Undercover Operating Expenses	0	50	50
Dues and Memberships	1,280	395	1,675
Operating Lease Payments	0	23,700	23,700
Maintenance Agreements	0	2,714	2,714

(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 & Repair Services - Buildings	\$ 0	\$ 590	\$ 590
Maintenance and Repair Services - Office Equipment	400	26	426
Maintenance and Repair Services - Vehicles	0	4,959	4,959
Postal Charges	0	252	252
Printing, Stationery, and Forms	0	25	25
Rentals	0	2,581	2,581
Towing Services	0	600	600
Travel	88	320	408
Tuition	0	100	100
Other Contracted Services	0	11,333	11,333
Animal Food and Supplies	0	202	202
Gasoline	0	7,855	7,855
Law Enforcement Supplies	0	209	209
Office Supplies	89	976	1,065
Periodicals	0	740	740
Uniforms	0	36	36
Utilities	0	6,402	6,402
Water and Sewer	0	383	383
Other Supplies and Materials	0	18	18
Building and Contents Insurance	0	3,966	3,966
Liability Insurance	0	10,472	10,472
Trustee's Commission	195	533	728
Vehicle and Equipment Insurance	0	5,713	5,713
Workers' Compensation Insurance	0	17,600	17,600
In-Service/Staff Development	4,575	0	4,575
Other Charges	323	383	706
Data Processing Equipment	0	1,800	1,800
Total Expenditures	<u>\$ 26,403</u>	<u>\$ 437,877</u>	<u>\$ 464,280</u>
Net Change in Fund Balances	\$ (6,930)	\$ (260,397)	\$ (267,327)
Fund Balances, July 1, 2019	<u>125,276</u>	<u>572,231</u>	<u>697,507</u>
Fund Balances, June 30, 2020	<u>\$ 118,346</u>	<u>\$ 311,834</u>	<u>\$ 430,180</u>

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, 2020

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 1,675	\$ 1,675
Cash in Bank	0	10,349	10,349
Equity in Pooled Cash and Investments:			
Cash with Trustee	20,349	128,153	148,502
Accounts Receivable	0	171	171
Total Assets	<u>\$ 20,349</u>	<u>\$ 140,348</u>	<u>\$ 160,697</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 0	\$ 1,463	\$ 1,463
Total Liabilities	<u>\$ 0</u>	<u>\$ 1,463</u>	<u>\$ 1,463</u>
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 20,349	\$ 0	\$ 20,349
Public Safety	0	138,885	138,885
Total Fund Balances	<u>\$ 20,349</u>	<u>\$ 138,885</u>	<u>\$ 159,234</u>
Total Liabilities and Fund Balances	<u>\$ 20,349</u>	<u>\$ 140,348</u>	<u>\$ 160,697</u>

District Attorney General  
Twenty-Second Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2020

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 22,210	\$ 0	\$ 22,210
Fines	0	3,637	3,637
Drug Task Force Forfeitures and Seizures	0	5,632	5,632
Proceeds from Confiscated Property	0	40,011	40,011
Law Enforcement Grants	0	63,524	63,524
Miscellaneous Refunds	1,693	0	1,693
<b>Total Revenues</b>	<b>\$ 23,903</b>	<b>\$ 112,804</b>	<b>\$ 136,707</b>
<u>Expenditures</u>			
Deputies	\$ 4,720	\$ 0	\$ 4,720
Investigators	0	59,792	59,792
Longevity	0	1,296	1,296
Other Salaries and Wages	1,447	0	1,447
Social Security	386	3,694	4,080
Pensions	0	3,179	3,179
Medical Insurance	0	7,812	7,812
Unemployment Compensation	14	55	69
Employer Medicare	88	864	952
Audit Services	0	1,405	1,405
Bank Charges	0	50	50
Communication	3,301	900	4,201
Evaluation and Testing	86	0	86
Data Processing Services	0	750	750
Dues and Memberships	0	300	300
Legal Notices, Recording, and Court Costs	0	11	11
Maintenance and Repair Services - Vehicles	0	292	292
Confidential Drug Buys	0	6,560	6,560
Confidential Informant Fees	0	4,395	4,395
Towing Services	0	120	120
Travel	3,361	1,649	5,010
Tuition	0	300	300
Office Supplies	1,725	0	1,725
Periodicals	162	0	162
Software	3,375	0	3,375
Uniforms	0	516	516
Trustee's Commission	222	471	693
Workers' Compensation Insurance	0	1,520	1,520
In-Service/Staff Development	6,849	0	6,849

(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>			
Postal Charges	\$ 8	\$ 112	\$ 120
Food Supplies	0	28	28
Gasoline	0	1,973	1,973
Other Charges	501	0	501
Office Equipment	728	0	728
Vehicle Parts	0	949	949
Law Enforcement Equipment	2,387	0	2,387
Furniture and Fixtures	499	0	499
Total Expenditures	<u>\$ 29,859</u>	<u>\$ 98,993</u>	<u>\$ 128,852</u>
Net Change in Fund Balances	\$ (5,956)	\$ 13,811	\$ 7,855
Fund Balances, July 1, 2019	<u>26,305</u>	<u>125,074</u>	<u>151,379</u>
Fund Balances, June 30, 2020	<u>\$ 20,349</u>	<u>\$ 138,885</u>	<u>\$ 159,234</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, 2020

	District Attorney General Fund	City/ County Appropriations	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>				
Cash:				
Cash on Hand	\$ 0	\$ 0	\$ 4,485	\$ 4,485
Equity in Pooled Cash and Investments:				
Cash with Trustee	12,576	49,681	4,670,555	4,732,812
Accounts Receivable	0	0	1,322	1,322
Due from Other Governments	1,522	0	6,202	7,724
Total Assets	<u>\$ 14,098</u>	<u>\$ 49,681</u>	<u>\$ 4,682,564</u>	<u>\$ 4,746,343</u>
<u>LIABILITIES AND FUND BALANCES</u>				
<u>Liabilities</u>				
Accounts Payable	\$ 0	\$ 0	\$ 6,375	\$ 6,375
Other Current Liabilities	0	0	912,147	912,147
Total Liabilities	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 918,522</u>	<u>\$ 918,522</u>
<u>Fund Balances</u>				
Restricted for:				
Administration of Justice	\$ 14,098	\$ 49,681	\$ 0	\$ 63,779
Public Safety	0	0	3,764,042	3,764,042
Total Fund Balances	<u>\$ 14,098</u>	<u>\$ 49,681</u>	<u>\$ 3,764,042</u>	<u>\$ 3,827,821</u>
Total Liabilities and Fund Balances	<u>\$ 14,098</u>	<u>\$ 49,681</u>	<u>\$ 4,682,564</u>	<u>\$ 4,746,343</u>

District Attorney General  
Twenty-third Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2020

	District Attorney General Fund	City/ County Appropriations	Drug Task Force Fund	Total All Funds
<u>Revenues</u>				
District Attorney General	\$ 20,756	\$ 0	\$ 0	\$ 20,756
Drug Control Fines	0	0	64,937	64,937
Drug Task Force Forfeitures and Seizures	0	0	1,186,699	1,186,699
Proceeds from Confiscated Property	0	0	154,548	154,548
Investment Income	0	0	33,991	33,991
Miscellaneous Refunds	0	0	5,649	5,649
Asset Forfeiture Funds	0	0	207,198	207,198
Insurance Recovery	0	0	9,086	9,086
Contributions	0	0	82,000	82,000
<b>Total Revenues</b>	<b>\$ 20,756</b>	<b>\$ 0</b>	<b>\$ 1,744,108</b>	<b>\$ 1,764,864</b>
<u>Expenditures</u>				
Investigator(s)	\$ 0	\$ 0	\$ 478,365	\$ 478,365
Accountants/Bookkeepers	0	0	2,400	2,400
Salary Supplements	0	0	62,402	62,402
Other Salaries and Wages	0	20,327	0	20,327
In-Service Training	0	0	2,870	2,870
Social Security	0	1,555	32,045	33,600
Life Insurance	0	0	3,144	3,144
Medical Insurance	0	0	83,776	83,776
Dental Insurance	0	0	5,961	5,961
Unemployment Compensation	0	35	152	187
Local Retirement	0	0	27,952	27,952
Other Fringe Benefit	0	0	8,315	8,315
Communication	28	0	15,037	15,065
Contracts with Government Agencies	0	0	315,955	315,955
Drug Buys	0	0	4,818	4,818
Confidential Drug Enforcement Payments	0	0	2,994	2,994
Operating Lease Payments	0	0	4,537	4,537
Maintenance and Repair Services - Buildings	0	0	2,718	2,718
Maintenance and Repair Services - Vehicles	0	0	13,814	13,814
Postal Charges	0	0	266	266
Printing, Stationery, and Forms	0	0	573	573
Towing Services	0	0	1,394	1,394
Travel	9,444	98	12,130	21,672
Animal Food and Supplies	0	0	2,097	2,097
Gasoline	0	0	33,598	33,598
Instructional Supplies and Materials	0	0	10,000	10,000
Office Supplies	2,064	0	6,168	8,232

(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	\$ 3,065	\$ 3,065
Utilities	0	0	11,558	11,558
Building and Contents Insurance	0	0	27,158	27,158
Trustee's Commission	183	0	2,547	2,730
Workers' Compensation Insurance	0	0	14,477	14,477
Other Charges	8,991	416	2,236	11,643
Law Enforcement Equipment	0	0	84,670	84,670
Motor Vehicles	0	0	110,652	110,652
Total Expenditures	\$ 20,710	\$ 22,431	\$ 1,389,844	\$ 1,432,985
Other Financing Sources (Uses):				
City/County Appropriations (1)	\$ 0	\$ 36,671	\$ 0	\$ 36,671
Total Other Financing Sources (Uses)	\$ 0	\$ 36,671	\$ 0	\$ 36,671
Net Change in Fund Balances	\$ 46	\$ 14,240	\$ 354,264	\$ 368,550
Fund Balances, July 1, 2019	14,052	35,441	3,409,778	3,459,271
Fund Balances, June 30, 2020	\$ 14,098	\$ 49,681	\$ 3,764,042	\$ 3,827,821

(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 (\$3,000).

TWENTY-FOURTH JUDICIAL DISTRICT

**TWENTY-FOURTH JUDICIAL DISTRICT**

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

District Attorney General  
Twenty-fourth Judicial District  
Balance Sheet  
June 30, 2020

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 4,345	\$ 4,345
Cash in Bank	0	639,158	639,158
Equity in Pooled Cash and Investments:			
Cash with Trustee	79,038	828,045	907,083
Cash with Clerks, Register, and Sheriff	1,703	0	1,703
Due from Other Governments	926	0	926
Total Assets	<u>\$ 81,667</u>	<u>\$ 1,471,548</u>	<u>\$ 1,553,215</u>

LIABILITIES AND FUND BALANCES

<u>Liabilities</u>			
Due to Litigants, Heirs, and Others	\$ 0	\$ 637,977	\$ 637,977
Total Liabilities	<u>\$ 0</u>	<u>\$ 637,977</u>	<u>\$ 637,977</u>
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 81,667	\$ 0	\$ 81,667
Public Safety	0	833,571	833,571
Total Fund Balances	<u>\$ 81,667</u>	<u>\$ 833,571</u>	<u>\$ 915,238</u>
Total Liabilities and Fund Balances	<u>\$ 81,667</u>	<u>\$ 1,471,548</u>	<u>\$ 1,553,215</u>

District Attorney General  
Twenty-fourth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2020

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 23,895	\$ 0	\$ 23,895
Fines	0	18,370	18,370
Drug Task Force Forfeitures and Seizures	0	458,359	458,359
Proceeds from Confiscated Property	0	12,862	12,862
Other General Service Charges	0	580	580
Investment Income	0	559	559
Miscellaneous Refunds	3,148	8,788	11,936
Sale of Equipment	0	79,911	79,911
Damages Recovered from Individuals	0	6,950	6,950
Law Enforcement Grants	0	113,991	113,991
Other Direct Federal Revenue	0	46,559	46,559
Total Revenues	<u>\$ 27,043</u>	<u>\$ 746,929</u>	<u>\$ 773,972</u>
<u>Expenditures</u>			
Clerical Personnel	\$ 0	\$ 30,387	\$ 30,387
Other Salaries and Wages	0	166,278	166,278
In-Service Training	0	9,010	9,010
Other Per Diem and Fees	0	9,410	9,410
Social Security	0	12,441	12,441
Medical Insurance	0	30,763	30,763
Dental Insurance	0	1,597	1,597
Pensions	0	5,013	5,013
Unemployment Compensation	0	1,282	1,282
Employer Medicare	0	2,910	2,910
Advertising	0	1,095	1,095
Communication	0	20,186	20,186
Data Processing Services	0	15,000	15,000
Confidential Drug Enforcement Payments	0	31,955	31,955
Dues and Memberships	0	6,738	6,738
Operating Lease Payments	0	225	225
Legal Notices, Recording, and Court Costs	0	1,056	1,056
Licenses	0	4,613	4,613
Maintenance and Repair Services - Buildings	0	12	12
Maintenance and Repair Services - Equipment	0	2,254	2,254
Maintenance and Repair Services - Office Equipment	0	655	655
Maintenance and Repair Services - Vehicles	0	22,631	22,631
Matching Share of Confiscated Property	0	48,188	48,188
Postal Charges	0	778	778
Rentals	0	23,635	23,635
Towing Services	0	1,485	1,485
Travel	11,350	19,059	30,409
Tuition	5,295	0	5,295
Veterinary Services	0	2,283	2,283

(Continued)

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

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Expenditures (Cont.)</u>			
Other Contracted Services	\$ 0	\$ 27,032	\$ 27,032
Animal Food and Supplies	0	1,533	1,533
Drugs and Medical Supplies	0	200	200
Electricity	0	7,435	7,435
Food Supplies	0	842	842
Gasoline	0	37,540	37,540
Law Enforcement Supplies	0	1,809	1,809
Natural Gas	0	584	584
Office Supplies	298	5,324	5,622
Uniforms	0	5,520	5,520
Vehicle Parts	0	4,606	4,606
Water and Sewer	0	432	432
Other Supplies and Materials	0	530	530
Trustee's Commission	232	4,802	5,034
Building and Contents Insurance	0	12,266	12,266
Workers' Compensation Insurance	0	3,004	3,004
Other Charges	4,892	16,000	20,892
Communication Equipment	0	39	39
Data Processing Equipment	0	1,888	1,888
Law Enforcement Equipment	0	49,919	49,919
Motor Vehicles	0	99,152	99,152
Total Expenditures	<u>\$ 22,067</u>	<u>\$ 751,396</u>	<u>\$ 773,463</u>
Other Financing Sources (Uses):			
Transfers to District Attorneys' General Conference - Salary and Benefits	\$ 0	\$ (45,400)	\$ (45,400)
Transfers to Other Governmental Units in District - Salary and Benefits	0	(35,557)	(35,557)
Total Other Financing Sources (Uses)	<u>\$ 0</u>	<u>\$ (80,957)</u>	<u>\$ (80,957)</u>
Net Change in Fund Balances	\$ 4,976	\$ (85,424)	\$ (80,448)
Fund Balances, July 1, 2019	76,691	918,995	995,686
Fund Balances, June 30, 2020	<u>\$ 81,667</u>	<u>\$ 833,571</u>	<u>\$ 915,238</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, 2020

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

Equity in Pooled Cash and Investments:			
Cash with Trustee	\$ 184,726	\$ 398,181	\$ 582,907
Cash with Clerks, Register, and Sheriff	266	19	285
Due from Other Governments	1,936	5,985	7,921
	<hr/>		
Total Assets	\$ 186,928	\$ 404,185	\$ 591,113

LIABILITIES AND FUND BALANCES

Liabilities

Accounts Payable	\$ 0	\$ 319	\$ 319
Total Liabilities	\$ 0	\$ 319	\$ 319

Fund Balances

Restricted for:			
Administration of Justice	\$ 186,928	\$ 0	\$ 186,928
Public Safety	0	403,866	403,866
Total Fund Balances	\$ 186,928	\$ 403,866	\$ 590,794

Total Liabilities and Fund Balances	\$ 186,928	\$ 404,185	\$ 591,113
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District Attorney General  
Twenty-fifth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2020

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 22,101	\$ 0	\$ 22,101
Fines	0	10,540	10,540
Drug Task Force Forfeitures and Seizures	0	13,540	13,540
Miscellaneous Refunds	0	553	553
Other Federal through State	0	101,250	101,250
Asset Forfeiture Funds	0	300,391	300,391
Contracted Services	0	26,210	26,210
<b>Total Revenues</b>	<b>\$ 22,101</b>	<b>\$ 452,484</b>	<b>\$ 474,585</b>
<u>Expenditures</u>			
Director	\$ 0	\$ 68,461	\$ 68,461
Deputies	0	28,411	28,411
Social Security	0	7,020	7,020
Pensions	0	3,675	3,675
Employee and Dependent Insurance	0	15,335	15,335
Audit Services	0	730	730
Communication	777	2,612	3,389
Confidential Drug Enforcement Payments	0	3,000	3,000
Dues and Memberships	1,605	500	2,105
Maintenance and Repair Services - Vehicles	0	3,033	3,033
Travel	12,928	11,822	24,750
Remittance of Revenue Collected	0	619	619
Gasoline	0	8,242	8,242
Law Enforcement Supplies	424	0	424
Office Supplies	35	201	236
Uniforms	0	2,311	2,311
Other Supplies and Materials	1,958	1,577	3,535
Vehicle and Equipment Insurance	0	1,250	1,250
Workers' Compensation Insurance	0	2,502	2,502
In-Service/Staff Development	0	100	100
Other Charges	2,749	0	2,749
Law Enforcement Equipment	0	12,092	12,092
Office Equipment	1,287	0	1,287
<b>Total Expenditures</b>	<b>\$ 21,763</b>	<b>\$ 173,493</b>	<b>\$ 195,256</b>
Net Change in Fund Balances	\$ 338	\$ 278,991	\$ 279,329
Fund Balances, July 1, 2019	186,590	124,875	311,465
<b>Fund Balances, June 30, 2020</b>	<b>\$ 186,928</b>	<b>\$ 403,866</b>	<b>\$ 590,794</b>

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, 2020

District  
Attorney  
General  
Fund

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ASSETS

Equity in Pooled Cash and Investments:

Cash with Trustee

\$ 8,486

Cash with Clerks, Register, and Sheriff

333

Due from Other Governments

52

Total Assets

\$ 8,871

FUND BALANCE

Restricted for:

Administration of Justice

\$ 8,871

Total Fund Balance

\$ 8,871

District Attorney General  
Twenty-sixth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2020

	District Attorney General Fund
<hr/>	
<u>Revenues</u>	
District Attorney General Fees	\$ 8,940
Total Revenues	<u>\$ 8,940</u>
 <u>Expenditures</u>	
Communication	\$ 4,674
Travel	1,724
Trustee's Commission	91
Total Expenditures	<u>\$ 6,489</u>
 Net Change in Fund Balance	 \$ 2,451
Fund Balance, July 1, 2019	<u>6,420</u>
 Fund Balance, June 30, 2020	 <u><u>\$ 8,871</u></u>

TWENTY-SEVENTH JUDICIAL DISTRICT

**TWENTY-SEVENTH JUDICIAL DISTRICT**

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



District Attorney General  
Twenty-seventh Judicial District  
Balance Sheet  
June 30, 2020

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

Cash:			
Cash on Hand	\$ 0	\$ 6,385	\$ 6,385
Cash in Bank	0	18,702	18,702
Equity in Pooled Cash and Investments:			
Cash with Trustee	106,917	124,632	231,549
Cash with Clerks, Register, and Sheriff	787	0	787
Due from Other Governments	219	0	219
	<hr/>		
Total Assets	\$ 107,923	\$ 149,719	\$ 257,642

FUND BALANCES

Restricted for:			
Administration of Justice	\$ 107,923	\$ 0	\$ 107,923
Public Safety	0	149,719	149,719
	<hr/>		
Total Fund Balances	\$ 107,923	\$ 149,719	\$ 257,642

District Attorney General  
Twenty-seventh Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2020

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 10,955	\$ 0	\$ 10,955
Drug Control Fines	0	8,609	8,609
Officers Costs	0	133	133
Total Revenues	<u>\$ 10,955</u>	<u>\$ 8,742</u>	<u>\$ 19,697</u>
<u>Expenditures</u>			
Audit Services	\$ 0	\$ 1,227	\$ 1,227
Communication	4,246	11,213	15,459
Contributions	4,999	0	4,999
Data Processing Services	0	1,380	1,380
Dues and Memberships	510	300	810
Freight Expenses	0	46	46
Maintenance and Repair Services - Vehicles	0	8,092	8,092
Travel	6,392	411	6,803
Other Contracted Services	0	40,976	40,976
Office Supplies	0	319	319
Other Supplies and Materials	1,372	27,036	28,408
Premiums on Corporate Surety Bonds	0	158	158
Vehicle and Equipment Insurance	0	900	900
Trustee's Commission	108	218	326
In Service/Staff Development	1,120	0	1,120
Other Charges	0	7,977	7,977
Data Processing Equipment	0	2,118	2,118
Total Expenditures	<u>\$ 18,747</u>	<u>\$ 102,371</u>	<u>\$ 121,118</u>
Other Financing Sources (Uses):			
Transfers to District Attorneys General			
Conference – Salaries and Benefits	\$ 0	\$ (8,991)	\$ (8,991)
Total Other Financing Sources (Uses)	<u>\$ 0</u>	<u>\$ (8,991)</u>	<u>\$ (8,991)</u>
Net Change in Fund Balances	\$ (7,792)	\$ (102,620)	\$ (110,412)
Fund Balances, July 1, 2019	<u>115,715</u>	<u>252,339</u>	<u>368,054</u>
Fund Balances, June 30, 2020	<u>\$ 107,923</u>	<u>\$ 149,719</u>	<u>\$ 257,642</u>

TWENTY-EIGHTH JUDICIAL DISTRICT

**TWENTY-EIGHTH JUDICIAL DISTRICT**

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

District Attorney General  
Twenty-eighth Judicial District  
Balance Sheet  
June 30, 2020

District  
Attorney  
General  
Fund

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ASSETS

Equity in Pooled Cash and Investments:

Cash with Trustee

\$ 69,587

Cash with Clerks, Register, and Sheriff

273

Due from Other Governments

564

Total Assets

\$ 70,424

FUND BALANCE

Restricted for:

Administration of Justice

\$ 70,424

Total Fund Balance

\$ 70,424

District Attorney General  
Twenty-eighth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2020

	District Attorney General Fund
<hr/>	
<u>Revenues</u>	
District Attorney General Fees	\$ 14,427
Total Revenues	<u>\$ 14,427</u>
 <u>Expenditures</u>	
In-service Training	\$ 2,432
Dues and Memberships	255
Rentals	2,520
Travel	2,826
Library Books/Media	946
Office Supplies	610
Trustee's Commission	138
Other Charges	222
Data Processing Equipment	99
Total Expenditures	<u>\$ 10,048</u>
 Net Change in Fund Balance	 \$ 4,379
Fund Balance, July 1, 2019	<u>66,045</u>
 Fund Balance, June 30, 2020	 <u>\$ 70,424</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, 2020

District  
Attorney  
General  
Fund

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ASSETS

Equity in Pooled Cash and Investments:

Cash with Trustee

\$ 6,511

Cash with Clerks, Register, and Sheriff

130

Due from Other Governments

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47

Total Assets

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\$ 6,688

FUND BALANCE

Restricted for:

Administration of Justice

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\$ 6,688

Total Fund Balance

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\$ 6,688

District Attorney General  
Twenty-ninth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2020

	District Attorney General Fund
<hr/>	
<u>Revenues</u>	
District Attorney General Fees	\$ 4,929
Total Revenues	<u>\$ 4,929</u>
 <u>Expenditures</u>	
Dues and Memberships	\$ 3,000
Office Supplies	280
Other Supplies and Materials	323
Trustee's Commission	49
In Service/Staff Development	460
Total Expenditures	<u>\$ 4,112</u>
 Net Change in Fund Balance	 \$ 817
Fund Balance, July 1, 2019	<u>5,871</u>
 Fund Balance, June 30, 2020	 <u><u>\$ 6,688</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, 2020

	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	\$ 6,678	\$ 0	\$ 0	\$ 6,678
Cash in Bank	0	26	0	0	26
Equity in Pooled Cash and Investments:					
Cash with Trustee	16,323	2,356,039	224,208	569,418	3,165,988
Total Assets	<u>\$ 16,323</u>	<u>\$ 2,362,743</u>	<u>\$ 224,208</u>	<u>\$ 569,418</u>	<u>\$ 3,172,692</u>
<u>LIABILITIES AND FUND BALANCES</u>					
<u>Liabilities</u>					
Accounts Payable	\$ 0	\$ 8,600	\$ 0	\$ 0	\$ 8,600
Due to Litigants, Heirs, and Others	0	987,014	0	0	987,014
Total Liabilities	<u>\$ 0</u>	<u>\$ 995,614</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 995,614</u>
<u>Fund Balances</u>					
Restricted for:					
Administration of Justice	\$ 16,323	\$ 0	\$ 0	\$ 0	\$ 16,323
Public Safety	0	1,367,129	224,208	569,418	2,160,755
Total Fund Balances	<u>\$ 16,323</u>	<u>\$ 1,367,129</u>	<u>\$ 224,208</u>	<u>\$ 569,418</u>	<u>\$ 2,177,078</u>
Total Liabilities and Fund Balances	<u>\$ 16,323</u>	<u>\$ 2,362,743</u>	<u>\$ 224,208</u>	<u>\$ 569,418</u>	<u>\$ 3,172,692</u>

District Attorney General  
Thirtieth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2020

	District Attorney General Fund	Drug Task Force Fund	Federal Asset Forfeiture Funds	Other Funds	Total All Funds
<u>Revenues</u>					
District Attorney General Fees	\$ 57,241	\$ 0	\$ 0	\$ 0	\$ 57,241
Data Processing Fees	0	0	0	89,940	89,940
Proceeds from Confiscated Property	0	394,526	0	337,797	732,323
Other Fines, Forfeitures and Penalties	0	870,150	0	0	870,150
Investment Income	274	26,451	5,746	7,598	40,069
Miscellaneous Refunds	0	81,294	0	1,328	82,622
Sale of Property	0	0	0	15,027	15,027
Drug Control Grants	0	186,245	0	0	186,245
Asset Forfeiture Funds	0	0	145,034	0	145,034
Contributions	0	257,084	0	0	257,084
<b>Total Revenues</b>	<b>\$ 57,515</b>	<b>\$ 1,815,750</b>	<b>\$ 150,780</b>	<b>\$ 451,690</b>	<b>\$ 2,475,735</b>
<u>Expenditures</u>					
Longevity Pay	\$ 0	\$ 2,206	\$ 0	\$ 0	\$ 2,206
Overtime	0	8,868	0	0	8,868
Other Salaries and Wages	0	325,460	0	0	325,460
Jury and Witness Expense	0	0	0	60,446	60,446
Pensions	0	68,106	0	0	68,106
Life Insurance	0	2,611	0	0	2,611
Medical Insurance	0	23,583	0	0	23,583
Disability Insurance	0	1,177	0	0	1,177
Unemployment Compensation	0	362	0	0	362
Social Security	0	240	0	0	240
Employer Medicare	0	5,111	0	0	5,111
Other Postemployment Benefits	0	4,354	0	0	4,354
Communication	10,039	34,310	21,970	50,980	117,299
Contracts with Other Public Agencies	0	6,397	0	0	6,397
Contracts with Other Private Agencies	11,918	27,836	0	5,662	45,416
Confidential Drug Enforcement Payments	0	15,417	0	0	15,417
Dues and Memberships	7,420	170	0	458	8,048
Maintenance and Repair Services - Vehicles	74	104,718	4,635	66	109,493
Postal Charges	0	9	0	0	9
Printing, Stationery and Forms	0	791	0	0	791
Rentals	0	0	0	38,285	38,285
Towing Services	0	3,885	125	0	4,010
Travel	11,087	11,347	57,717	8,876	89,027
Veterinary Services	0	1,132	0	0	1,132
Remittance of Revenue Collected	0	786,172	0	13,789	799,961

(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	\$ 1,350	\$ 0	\$ 0	\$ 1,350
Duplicating Supplies	0	774	0	0	774
Gasoline	0	20,408	4,759	355	25,522
Office Supplies	3,189	6,488	54,270	2,953	66,900
Uniforms	0	9,755	0	0	9,755
Utilities	0	6,816	0	0	6,816
Other Supplies and Materials	0	1,733	0	0	1,733
Liability Insurance	0	96	0	0	96
Trustee Commission	428	0	0	0	428
Workers' Compensation Insurance	0	1,251	0	0	1,251
Other Charges	0	0	14,460	2,444	16,904
Law Enforcement Equipment	0	22,472	5,410	0	27,882
Motor Vehicles	0	77,343	0	0	77,343
Total Expenditures	\$ 44,155	\$ 1,582,748	\$ 163,346	\$ 184,314	\$ 1,974,563
<u>Other Financing Sources (Uses)</u>					
Transfers to Shelby County - Matching Share	\$ 0	\$ (317,572)	\$ 0	\$ 0	\$ (317,572)
Transfers to Witness Relocation Fund	0	0	0	(56,604)	(56,604)
Transfers to Escrow for DP Services Fund	0	0	0	(11,277)	(11,277)
Transfers from MGU Escrow Fund	0	0	0	11,277	11,277
Transfers from Escrow for DP Services Fund	0	0	0	56,604	56,604
Total Other Financing Sources (Uses)	\$ 0	\$ (317,572)	\$ 0	\$ 0	\$ (317,572)
Net Change in Fund Balance	\$ 13,360	\$ (84,570)	\$ (12,566)	\$ 267,376	\$ 183,600
Fund Balance, July 1, 2019	2,963	1,451,699	236,774	302,042	1,993,478
Fund Balance, June 30, 2020	\$ 16,323	\$ 1,367,129	\$ 224,208	\$ 569,418	\$ 2,177,078

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, 2020

	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	42,697	19,565	62,262
Cash with Clerks, Register, and Sheriff	0	1,323	1,323
	<hr/>		
Total Assets	\$ 42,697	\$ 21,238	\$ 63,935

<u>FUND BALANCES</u>			
Restricted for:			
Administration of Justice	\$ 42,697	\$ 0	\$ 42,697
Public Safety	0	21,238	21,238
	<hr/>		
Total Fund Balances	\$ 42,697	\$ 21,238	\$ 63,935

District Attorney General  
Thirty-first Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2020

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
Drug Control Fines	\$ 0	\$ 20,087	\$ 20,087
District Attorney General Fees	6,497	70	6,567
Total Revenues	<u>\$ 6,497</u>	<u>\$ 20,157</u>	<u>\$ 26,654</u>
<u>Expenditures</u>			
Jury and Witness Expense	\$ 0	\$ 280	\$ 280
Audit Services	0	557	557
Dues and Memberships	0	400	400
Rentals	426	0	426
Other Contracted Services	0	750	750
Other Supplies and Materials	748	100	848
Trustee's Commission	65	188	253
In Service/Staff Development	916	105	1,021
Other Charges	6,037	0	6,037
Law Enforcement Equipment	0	485	485
Total Expenditures	<u>\$ 8,192</u>	<u>\$ 2,865</u>	<u>\$ 11,057</u>
Other Financing Sources (Uses):			
Transfers to District Attorneys'			
General Conference:			
Salary Supplements	\$ 0	\$ (1,166)	\$ (1,166)
Registration Fees	(2,100)	0	(2,100)
Total Other Financing Sources (Uses)	<u>\$ (2,100)</u>	<u>\$ (1,166)</u>	<u>\$ (3,266)</u>
Net Change in Fund Balances	\$ (3,795)	\$ 16,126	\$ 12,331
Fund Balances, July 1, 2019	46,492	5,112	51,604
Fund Balances, June 30, 2020	<u>\$ 42,697</u>	<u>\$ 21,238</u>	<u>\$ 63,935</u>