



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

FOR THE YEAR ENDED JUNE 30, 2022

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, 2022**

**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.

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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, 2022

Scope

Our review included an examination of funds administered by the district attorneys general for the year ended June 30, 2022. 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, 2022.

Results

One judicial district had a finding. We reviewed this finding with the district attorney general and representatives of the drug task force to provide an opportunity for their response. Details of this finding are presented in the Findings, Recommendations, and Financial Section of this report.

The following is a summary of the finding from our review:

TWELFTH JUDICIAL DISTRICT

- ◆ Operations of the Drug Task Force are currently being investigated.

INTRODUCTORY SECTION



JASON E. MUMPOWER
Comptroller

June 27, 2023

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, 2022, 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 27, 2023

JEM/gc

State of Tennessee
Roster of District Attorneys General
June 30, 2022

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
Eleventh	Hamilton	Neal Pinkston

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

Judicial District	Counties Included in Judicial District	District Attorney General
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	Jason Lawson
Sixteenth	Cannon Rutherford	Jennings Jones
Seventeenth	Bedford Lincoln Marshall Moore	Robert Carter
Eighteenth	Sumner	Lawrence Ray Whitley
Nineteenth	Montgomery Robertson	Robert Nash, Pro Tem
Twentieth	Davidson	Glenn Funk
Twenty-first	Hickman Lewis Perry Williamson	Kim Helper

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

Judicial District	Counties Included in Judicial District	District Attorney General
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
Twenty-ninth	Dyer Lake	Danny Goodman, Jr.
Thirtieth	Shelby	Amy Weirich
Thirty-first	Van Buren Warren	Lisa Zavogiannis

SUBSEQUENT EVENTS

On August 31, 2022, Ken Baldwin left the office of District Attorney of the First Judicial District and was succeeded by Steven Finney.

On August 31, 2022, Mike Flynn left the office of District Attorney of the Fifth Judicial District and was succeeded by Ryan Desmond.

On August 31, 2022, Neal Pinkston left the office of District Attorney of the Eleventh Judicial District and was succeeded by Coty Wamp.

On August 31, 2022, Michael Taylor left the office of District Attorney of the Twelfth Judicial District and was succeeded by Courtney Lynch.

On August 31, 2022, Robert Nash was elected to the office of District Attorney of the Nineteenth Judicial District.

On August 31, 2022, Matt Stowe left the office of District Attorney of the Twenty-fourth Judicial District and was succeeded by Neil Thompson.

On August 31, 2022, Thomas Thomas left the office of District Attorney of the Twenty-seventh Judicial District and was succeeded by Colin Johnson.

On August 31, 2022, Amy Weirch left the office of District Attorney of the Thirtieth Judicial District and was succeeded by Steve Mulroy.

On August 31, 2022, Lisa Zavogiannis left the office of District Attorney of the Thirty-first Judicial District and was succeeded by Chris Stanford.

On August 31, 2022, Hans L. Schwendimann was elected to the office of District Attorney of the newly formed Thirty-second Judicial District comprised of Hickman, Lewis and Perry counties.

On March 20, 2023, Kim Helper, the District Attorney of the Twenty-first Judicial District passed away. Governor Lee has appointed Stacey Edmonson as District Attorney Pro Tem until the election of a new District Attorney in August 2024.

INTRODUCTION

This report reviews funds administered by District Attorneys General and Judicial District Drug Task Forces for the year ended June 30, 2022, 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 7-1-21	Revenues	Expenditures	Other Financing Sources (Uses)	Balance 6-30-22
District Attorney General	\$ 3,344,880	\$ 623,106	\$ (561,651)	\$ (62,040)	\$ 3,344,295
Drug Task Force	11,312,208	11,577,489	(9,854,897)	(622,716)	12,412,084
Federal Asset Forfeiture	121,307	196,887	(100,656)	0	217,538
Metro/County Appropriations	53,911	748,326	(10,136,376)	9,371,007	36,868
Other	1,376,864	708,180	(294,663)	0	1,790,381
Total	<u>\$ 16,209,170</u>	<u>\$ 13,853,988</u>	<u>\$ (20,948,243)</u>	<u>\$ 8,686,251</u>	<u>\$ 17,801,166</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	\$ 77,410
Second	Sullivan	307,974
Third	Greene	1,947
Fourth	Sevier	107,342
"	Cocke	19,352
Sixth	Knox	3,586,095
Seventh	Anderson	46,939
Eighth	Campbell	46,809
"	Scott	71,681
"	Claiborne	39,732
Ninth	Roane	15,000
Eleventh	Hamilton	1,576,994
Thirteenth	Putnam	60,223
Sixteenth	Rutherford	162,181
Eighteenth	Sumner	86,401
Nineteenth	Montgomery	44,993
"	Robertson	4,800
Twentieth	Davidson	10,083,037 *
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	1,125 *
Twenty-sixth	Madison	77,128
"	City of Jackson	121,125
Twenty-seventh	Weakley	49,954
Twenty-eight	Gibson	54,269
Thirtieth	Shelby	10,892,144
Total		<u>\$ 27,569,826</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, 2022. 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, 2022. 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. One judicial district had a material finding. We reviewed this finding with the district attorney general and representatives of the drug task force to provide an opportunity for their response. The District Attorney General and/or Drug Task Force Director made oral responses; however, these oral responses have not been included in this report.

**FINDINGS, RECOMMENDATIONS
AND FINANCIAL SECTION**

FIRST JUDICIAL DISTRICT

FIRST JUDICIAL DISTRICT

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

District Attorney General
First Judicial District
Balance Sheet
June 30, 2022

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 580	\$ 580
Cash in Bank	0	3,085	3,085
Equity in Pooled Cash and Investments:			
Cash with Trustee	162,107	93,327	255,434
Cash with Clerks, Register, and Sheriff	1,793	0	1,793
Accounts Receivable	278	975	1,253
Due from Other Governments	1,019	4,153	5,172
Total Assets	\$ 165,197	\$ 102,120	\$ 267,317
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 1,325	\$ 2,796	\$ 4,121
Due to Litigants, Heirs, and Others	0	290	290
Total Liabilities	\$ 1,325	\$ 3,086	\$ 4,411
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 163,872	\$ 0	\$ 163,872
Public Safety	0	99,034	99,034
Total Fund Balances	\$ 163,872	\$ 99,034	\$ 262,906
Total Liabilities and Fund Balances	\$ 165,197	\$ 102,120	\$ 267,317

District Attorney General
First Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2022

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 31,891	\$ 0	\$ 31,891
Drug Control Fines	0	3,161	3,161
Drug Task Force Forfeitures and Seizures	0	6,437	6,437
Investment Income	(865)	(496)	(1,361)
Contributions and Gifts	0	8,000	8,000
Drug Task Force Grant	0	59,330	59,330
Total Revenues	\$ 31,026	\$ 76,432	\$ 107,458
<u>Expenditures</u>			
Clerical Personnel	\$ 0	\$ 34,535	\$ 34,535
Part-Time Personnel	10,994	0	10,994
Other Fringe Benefits	327	13,336	13,663
Audit Services	0	1,249	1,249
Communication	0	1,193	1,193
Contracts with Government Agencies	1,885	0	1,885
Confidential Drug Enforcement Payments	0	1,920	1,920
Dues and Memberships	0	300	300
Internet Connectivity	0	2,391	2,391
Postal Charges	0	78	78
Rentals	840	1,697	2,537
Travel	2,355	2,971	5,326
Tuition	6,700	475	7,175
Law Enforcement Supplies	0	494	494
Office Supplies	0	3,116	3,116
Software	0	6,460	6,460
Building and Contents Insurance	0	720	720
Premiums on Corporate Surety Bond	0	100	100
Trustee's Commissions	317	92	409
Fines, Assessments, and Penalties	0	15	15

(Continued)

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

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<hr/>			
<u>Expenditures (Cont.)</u>			
Other Charges	\$ 1,811	\$ 0	\$ 1,811
Data Processing Equipment	0	486	486
Total Expenditures	<u>\$ 25,229</u>	<u>\$ 71,628</u>	<u>\$ 96,857</u>
Net Change in Fund Balance	\$ 5,797	\$ 4,804	\$ 10,601
Fund Balance, July 1, 2021	<u>158,075</u>	<u>94,230</u>	<u>252,305</u>
Fund Balance, June 30, 2022	<u><u>\$ 163,872</u></u>	<u><u>\$ 99,034</u></u>	<u><u>\$ 262,906</u></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, 2022

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 91,962	\$ 91,962
Cash in Bank	0	2,141	2,141
Equity in Pooled Cash and Investments:			
Cash with Trustee	63,893	244,143	308,036
Cash with Clerks, Register, and Sheriff	1,673	565	2,238
Total Assets	<u>\$ 65,566</u>	<u>\$ 338,811</u>	<u>\$ 404,377</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 0	\$ 805	\$ 805
Accrued Payroll	0	2,262	2,262
Payroll Deductions Payable	0	962	962
Due to Litigants, Heirs, and Others	0	39,954	39,954
Total Liabilities	<u>\$ 0</u>	<u>\$ 43,983</u>	<u>\$ 43,983</u>
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 65,566	\$ 0	\$ 65,566
Public Safety	0	294,828	294,828
Total Fund Balances	<u>\$ 65,566</u>	<u>\$ 294,828</u>	<u>\$ 360,394</u>
Total Liabilities and Fund Balances	<u>\$ 65,566</u>	<u>\$ 338,811</u>	<u>\$ 404,377</u>

District Attorney General
Second Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2022

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 21,618	\$ 0	\$ 21,618
Drug Control Fines	0	13,407	13,407
Drug Task Force Forfeiture and Seizures	0	54,705	54,705
Backflow Charges	0	482	482
Miscellaneous Refunds	0	215	215
Sale of Equipment	0	12,299	12,299
Drug Task Force Grant	0	65,000	65,000
Other Governments and Citizens Groups	0	29,400	29,400
Total Revenues	\$ 21,618	\$ 175,508	\$ 197,126
<u>Expenditures</u>			
Salary Supplements	\$ 0	\$ 21,125	\$ 21,125
Clerical Personnel	0	39,072	39,072
Other Fringe Benefits	0	23,360	23,360
Communication	0	4,237	4,237
Data Processing Services	0	894	894
Contracts with Government Agencies	0	4,704	4,704
Contracts with Private Agencies	0	2,489	2,489
Confidential Drug Enforcement Payments	0	17,474	17,474
Dues and Memberships	1,900	0	1,900
Janitorial Services	850	0	850
Legal Services	7,054	0	7,054
Licenses	0	898	898
Maintenance and Repair Services - Buildings	0	1,226	1,226
Maintenance and Repair Services - Vehicles	0	3,334	3,334
Postal Charges	0	85	85
Printing, Stationery, and Forms	165	58	223
Rentals	0	148	148
Travel	383	13,812	14,195
Tuition	6,200	2,320	8,520
Custodial Supplies	0	81	81
Data Processing Supplies	0	781	781
Gasoline	0	8,920	8,920
Law Enforcement Supplies	0	1,472	1,472

(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	\$ 968	\$ 0	\$ 968
Office Supplies	112	2,609	2,721
Utilities	0	2,083	2,083
Building and Contents Insurance	0	3,125	3,125
Liability Insurance	0	474	474
Premiums on Corporate Surety Bond	0	367	367
Trustee's Commissions	212	621	833
Law Enforcement Equipment	0	10,687	10,687
Motor Vehicles	0	46,825	46,825
Total Expenditures	<u>\$ 17,844</u>	<u>\$ 213,281</u>	<u>\$ 231,125</u>
Net Change in Fund Balance	\$ 3,774	\$ (37,773)	\$ (33,999)
Fund Balance, July 1, 2021	<u>61,792</u>	<u>332,601</u>	<u>394,393</u>
Fund Balance, June 30, 2022	<u>\$ 65,566</u>	<u>\$ 294,828</u>	<u>\$ 360,394</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, 2022

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 31,044	\$ 31,044
Cash in Bank	0	97,435	97,435
Equity in Pooled Cash and Investments:			
Cash with Trustee	239,524	196,410	435,934
Total Assets	<u>\$ 239,524</u>	<u>\$ 324,889</u>	<u>\$ 564,413</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Due to Litigants, Heirs, and Others	\$ 0	\$ 90,554	\$ 90,554
Total Liabilities	<u>\$ 0</u>	<u>\$ 90,554</u>	<u>\$ 90,554</u>
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 239,524	\$ 0	\$ 239,524
Public Safety	0	234,335	234,335
Total Fund Balances	<u>\$ 239,524</u>	<u>\$ 234,335</u>	<u>\$ 473,859</u>
Total Liabilities and Fund Balances	<u>\$ 239,524</u>	<u>\$ 324,889</u>	<u>\$ 564,413</u>

District Attorney General
Third Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2022

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 26,757	\$ 0	\$ 26,757
Drug Control Fines	0	2,247	2,247
Proceeds from Confiscated Property	0	95,569	95,569
Investment Income	0	66	66
Other Local Revenues	2,850	25,366	28,216
Drug Task Force Grant	0	55,180	55,180
Total Revenues	<u>\$ 29,607</u>	<u>\$ 178,428</u>	<u>\$ 208,035</u>
<u>Expenditures</u>			
Salary Supplements	\$ 0	\$ 28,414	\$ 28,414
Clerical Personnel	0	6,625	6,625
Overtime	0	14,692	14,692
Other Fringe Benefits	0	8,305	8,305
Audit Services	0	3,475	3,475
Communication	1,563	6,326	7,889
Confidential Drug Enforcement Payments	0	71,630	71,630
Dues and Memberships	725	300	1,025
Maintenance & Repair Services -Equipment	0	620	620
Maintenance & Repair Services - Vehicles	0	1,275	1,275
Postal Charges	0	149	149
Travel	4,442	8,608	13,050
Tuition	5,420	825	6,245
Remittance of Revenue Collected	0	4,360	4,360
Other Contracted Services	2,170	12,311	14,481
Equipment and Machinery Parts	0	455	455

(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	\$ 6,237	\$ 6,237
Law Enforcement Supplies	0	328	328
Office Supplies	0	686	686
Tires and Tubes	0	30	30
Other Supplies and Materials	0	154	154
Premiums on Corporate Surety Bonds	0	614	614
Other Charges	0	248	248
Data Processing Equipment	0	450	450
Law Enforcement Equipment	0	55	55
Office Equipment	13,993	0	13,993
Total Expenditures	<u>\$ 28,313</u>	<u>\$ 177,172</u>	<u>\$ 205,485</u>
Net Change in Fund Balances	\$ 1,294	\$ 1,256	\$ 2,550
Fund Balances, July 1, 2021	<u>238,230</u>	<u>233,079</u>	<u>471,309</u>
Fund Balances, June 30, 2022	<u><u>\$ 239,524</u></u>	<u><u>\$ 234,335</u></u>	<u><u>\$ 473,859</u></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, 2022

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 15,075	\$ 15,075
Cash in Bank	0	107,837	107,837
Equity in Pooled Cash and Investments:			
Cash with Trustee	48,830	57,920	106,750
Total Assets	<u>\$ 48,830</u>	<u>\$ 180,832</u>	<u>\$ 229,662</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 0	\$ 4,601	\$ 4,601
Due to Litigants, Heirs, and Others	0	107,752	107,752
Total Liabilities	<u>\$ 0</u>	<u>\$ 112,353</u>	<u>\$ 112,353</u>
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 48,830	\$ 0	\$ 48,830
Public Safety	0	68,479	68,479
Total Fund Balances	<u>\$ 48,830</u>	<u>\$ 68,479</u>	<u>\$ 117,309</u>
Total Liabilities and Fund Balances	<u>\$ 48,830</u>	<u>\$ 180,832</u>	<u>\$ 229,662</u>

District Attorney General
Fourth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2022

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 24,367	\$ 0	\$ 24,367
Drug Control Fines	0	14,441	14,441
Miscellaneous Refunds	0	15,995	15,995
Drug Task Force Grant	0	65,000	65,000
Total Revenues	<u>\$ 24,367</u>	<u>\$ 95,436</u>	<u>\$ 119,803</u>
<u>Expenditures</u>			
Supervisor/Director	\$ 0	\$ 60,815	\$ 60,815
Longevity Pay	0	1,000	1,000
Other Fringe Benefits	0	4,729	4,729
Audit Services	0	2,248	2,248
Communication	6,147	2,044	8,191
Confidential Drug Enforcement Payments	0	28,249	28,249
Dues and Memberships	5,410	275	5,685
Maintenance & Repair Services - Vehicles	0	2,387	2,387
Postal Charges	0	139	139
Rentals	0	11,790	11,790
Travel	1,000	925	1,925
Other Contracted Services	0	30	30
Electricity	0	658	658
Gasoline	0	4,743	4,743
Law Enforcement Supplies	0	254	254
Water and Sewer	0	745	745
Building and Contents Insurance	0	972	972
Premiums on Corporate Surety Bonds	0	100	100
Trustee's Commission	133	111	244
Other Charges	2,046	0	2,046
Total Expenditures	<u>\$ 14,736</u>	<u>\$ 122,214</u>	<u>\$ 136,950</u>

(Continued)

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

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<hr/>			
Other Financing Sources (Uses):			
Insurance Recovery	\$ 0	\$ 4,724	\$ 4,724
Total Other Financing Sources (Uses)	<u>\$ 0</u>	<u>\$ 4,724</u>	<u>\$ 4,724</u>
Net Change in Fund Balances	\$ 9,631	\$ (22,054)	\$ (12,423)
Fund Balances, July 1, 2021	<u>39,199</u>	<u>90,533</u>	<u>129,732</u>
Fund Balances, June 30, 2022	<u>\$ 48,830</u>	<u>\$ 68,479</u>	<u>\$ 117,309</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, 2022

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 1,873	\$ 1,873
Cash in Bank	0	23,064	23,064
Equity in Pooled Cash and Investments:			
Cash with Trustee	214,367	645,148	859,515
Cash with Clerks, Register, and Sheriff	727	8,507	9,234
Accounts Receivable	189	570	759
Total Assets	<u>\$ 215,283</u>	<u>\$ 679,162</u>	<u>\$ 894,445</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 0	\$ 6,378	\$ 6,378
Due to Litigants, Heirs, and Others	0	60,703	60,703
Total Liabilities	<u>\$ 0</u>	<u>\$ 67,081</u>	<u>\$ 67,081</u>
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 215,283	\$ 0	\$ 215,283
Public Safety	0	612,081	612,081
Total Fund Balances	<u>\$ 215,283</u>	<u>\$ 612,081</u>	<u>\$ 827,364</u>
Total Liabilities and Fund Balances	<u>\$ 215,283</u>	<u>\$ 679,162</u>	<u>\$ 894,445</u>

District Attorney General
Fifth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2022

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 10,891	\$ 0	\$ 10,891
Drug Control Fines	0	81,355	81,355
Drug Task Force Forfeitures and Seizures	0	102,797	102,797
Proceeds from Confiscated Property	0	2,284	2,284
Investment Income	1,024	2,959	3,983
Other Local Revenue	0	2,078	2,078
Contributions	0	53,750	53,750
Sale of Property	0	11,870	11,870
Total Revenues	<u>\$ 11,915</u>	<u>\$ 257,093</u>	<u>\$ 269,008</u>
<u>Expenditures</u>			
Overtime Pay	\$ 0	\$ 5,883	\$ 5,883
Audit Services	0	1,810	1,810
Communication	0	29,082	29,082
Data Processing Services	0	4,300	4,300
Confidential Drug Enforcement Payments	0	44,735	44,735
Dues and Memberships	0	850	850
Janitorial Services	0	3,000	3,000
Operating Lease Payments	0	1,354	1,354
Licenses	0	155	155
Maintenance Agreements	0	2,929	2,929
Maintenance and Repair Services - Equipment	0	830	830
Maintenance and Repair Services - Vehicles	0	32	32
Pest Control	0	445	445
Printing, Stationery, and Forms	0	1,125	1,125
Postal Charges	0	400	400
Rentals	0	240	240
Travel	0	9,899	9,899
Tuition	0	3,010	3,010
Other Contracted Services	0	99	99
Custodial Supplies	0	1,876	1,876
Law Enforcement Supplies	0	2,675	2,675

(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	\$ 1,002	\$ 1,002
Tires and Tubes	0	2,796	2,796
Uniforms	0	3,443	3,443
Utilities	0	8,387	8,387
Premiums on Corporate Surety Bonds	0	428	428
Trustee's Commissions	120	896	1,016
Other Charges	0	1,362	1,362
Data Processing Equipment	0	5,816	5,816
Law Enforcement Equipment	0	15,305	15,305
Architects	0	50,000	50,000
Total Expenditures	<u>\$ 120</u>	<u>\$ 204,164</u>	<u>\$ 204,284</u>
Net Change in Fund Balances	\$ 11,795	\$ 52,929	\$ 64,724
Fund Balances, July 1, 2021	<u>203,488</u>	<u>559,152</u>	<u>762,640</u>
Fund Balances, June 30, 2022	<u><u>\$ 215,283</u></u>	<u><u>\$ 612,081</u></u>	<u><u>\$ 827,364</u></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, 2022

District
Attorney
General
Fund

ASSETS

Equity in Pooled Cash and Investments:

Cash with Trustee

\$ 583,526

Cash with Clerks, Register and Sheriff

1,193

Total Assets

\$ 584,719

FUND BALANCE

Restricted for Administration of Justice

\$ 584,719

Total Fund Balance

\$ 584,719

District Attorney General
Sixth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2022

	District Attorney General Fund
<hr/>	
<u>Revenues</u>	
District Attorney General Fees	\$ 20,785
Total Revenues	<u>\$ 20,785</u>
Net Change in Fund Balance	\$ 20,785
Fund Balance, July 1, 2021	<u>563,934</u>
Fund Balance, June 30, 2022	<u><u>\$ 584,719</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, 2022

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 1,950	\$ 1,950
Cash in Bank	0	155,701	155,701
Equity in Pooled Cash and Investments:			
Cash with Trustee	31,249	293,152	324,401
Cash with Clerks, Register, and Sheriff	460	24	484
Accounts Receivable	0	39,473	39,473
Due from Other Governments	0	9,903	9,903
	<hr/>		
Total Assets	\$ 31,709	\$ 500,203	\$ 531,912
	<hr/> <hr/>		
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 2,218	\$ 2,650	\$ 4,868
Due to Litigants, Heirs, & Others	0	149,117	149,117
Total Liabilities	\$ 2,218	\$ 151,767	\$ 153,985
	<hr/>		
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 29,491	\$ 0	\$ 29,491
Public Safety	0	348,436	348,436
Total Fund Balances	\$ 29,491	\$ 348,436	\$ 377,927
	<hr/>		
Total Liabilities and Fund Balances	\$ 31,709	\$ 500,203	\$ 531,912
	<hr/> <hr/>		

District Attorney General
Seventh Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2022

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 4,750	\$ 0	\$ 4,750
Drug Control Fines	0	9,412	9,412
Drug Task Force Forfeitures and Seizures	0	69,021	69,021
Proceeds from Confiscated Property	0	5,125	5,125
Contributions and Gifts	0	1,000	1,000
Drug Task Force Grant	0	53,063	53,063
Other Direct Federal Revenue	0	29,436	29,436
Total Revenues	\$ 4,750	\$ 167,057	\$ 171,807
<u>Expenditures</u>			
Salary Supplements	\$ 0	\$ 26,850	\$ 26,850
Audit Services	0	2,558	2,558
Communication	978	3,283	4,261
Confidential Drug Enforcement Payments	0	12,205	12,205
Dues and Memberships	0	400	400
Maintenance and Repair Services - Vehicles	0	2,691	2,691
Printing, Stationery, and Forms	0	82	82
Rentals	0	8,000	8,000
Towing Services	0	350	350
Travel	0	21,449	21,449
Gasoline	0	10,711	10,711
Law Enforcement Supplies	0	11,563	11,563
Natural Gas	0	486	486
Office Supplies	0	785	785
Utilities	0	1,002	1,002
Other Supplies and Materials	249	3,042	3,291
Insurance	0	6,453	6,453

(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>			
Trustee's Commission	\$ 36	\$ 503	\$ 539
In Service/Staff Development	2,050	530	2,580
Other Charges	7,308	746	8,054
Furniture and Fixtures	1,387	0	1,387
Motor Vehicles	0	19,860	19,860
Total Expenditures	<u>\$ 12,008</u>	<u>\$ 133,549</u>	<u>\$ 145,557</u>
Net Change in Fund Balances	\$ (7,258)	\$ 33,508	\$ 26,250
Fund Balances, July 1, 2021	<u>36,749</u>	<u>314,928</u>	<u>351,677</u>
Fund Balances, June 30, 2022	<u>\$ 29,491</u>	<u>\$ 348,436</u>	<u>\$ 377,927</u>

EIGHTH JUDICIAL DISTRICT

EIGHTH JUDICIAL DISTRICT

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

District Attorney General
Eighth Judicial District
Balance Sheet
June 30, 2022

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 4,104	\$ 4,104
Cash in Bank	0	53,961	53,961
Equity in Pooled Cash and Investments:			
Cash with Trustee	112,554	123,589	236,143
Accounts Receivable	0	0	0
Due from Other Governments	0	1,138	1,138
Total Assets	<u>\$ 112,554</u>	<u>\$ 182,792</u>	<u>\$ 295,346</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 0	\$ 2,139	\$ 2,139
Due to Litigants, Heirs, and Others	0	53,961	53,961
Total Liabilities	<u>\$ 0</u>	<u>\$ 56,100</u>	<u>\$ 56,100</u>
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 112,554	\$ 0	\$ 112,554
Public Safety	0	126,692	126,692
Total Fund Balances	<u>\$ 112,554</u>	<u>\$ 126,692</u>	<u>\$ 239,246</u>
Total Liabilities and Fund Balances	<u>\$ 112,554</u>	<u>\$ 182,792</u>	<u>\$ 295,346</u>

District Attorney General
Eighth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2022

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 27,706	\$ 0	\$ 27,706
Drug Control Fines	0	23,600	23,600
Drug Task Force Forfeitures and Seizures	0	20	20
Miscellaneous Refunds	0	417	417
Total Revenues	<u>\$ 27,706</u>	<u>\$ 24,037</u>	<u>\$ 51,743</u>
<u>Expenditures</u>			
Unemployment Compensation	\$ 0	\$ 1,355	\$ 1,355
Audit Services	0	2,139	2,139
Communication	0	144	144
Postal Charges	0	84	84
Travel	6,251	0	6,251
Other Contracted Services	7,422	0	7,422
Trustee Commissions	0	621	621
Total Expenditures	<u>\$ 13,673</u>	<u>\$ 4,343</u>	<u>\$ 18,016</u>
Net Change in Fund Balances	\$ 14,033	\$ 19,694	\$ 33,727
Fund Balances, July 1, 2021	<u>98,521</u>	<u>106,998</u>	<u>205,519</u>
Fund Balances, June 30, 2022	<u>\$ 112,554</u>	<u>\$ 126,692</u>	<u>\$ 239,246</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, 2022

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 1,055	\$ 1,055
Cash in Bank	0	103,171	103,171
Equity in Pooled Cash and Investments:			
Cash with Trustee	26,145	282,806	308,951
Cash with Clerks, Register, and Sheriff	268	85	353
Accounts Receivable	237	2,032	2,269
Due from Other Governments	0	19,686	19,686
Prepaid Items	176	0	176
	<hr/>		
Total Assets	\$ 26,826	\$ 408,835	\$ 435,661
	<hr/>		
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 588	\$ 12,295	\$ 12,883
Accrued Payroll	0	2,548	2,548
Payroll Deductions	0	733	733
Due to Other Funds	0	6,661	6,661
Due to Litigants, Heirs, and Others	0	103,171	103,171
Total Liabilities	\$ 588	\$ 125,408	\$ 125,996
	<hr/>		
<u>Fund Balances</u>			
Nonspendable:			
Prepaid Items	\$ 176	\$ 0	\$ 176
Restricted for:			
Administration of Justice	26,062	0	26,062
Public Safety	0	283,427	283,427
Total Fund Balances	\$ 26,238	\$ 283,427	\$ 309,665
	<hr/>		
Total Liabilities and Fund Balances	\$ 26,826	\$ 408,835	\$ 435,661
	<hr/>		

District Attorney General
Ninth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2022

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 9,803	\$ 0	\$ 9,803
Drug Control Fines	0	13,356	13,356
Officers Costs	22	1,539	1,561
Drug Task Force Forfeitures and Seizures	0	35,347	35,347
Proceeds from Confiscated Property	0	73,716	73,716
Other Fines, Forfeitures, and Penalties	542	37,702	38,244
Lease/Rentals	0	1,200	1,200
Contributions and Gifts	0	675	675
Other State Revenues	0	14,585	14,585
Drug Task Force Grant	0	70,000	70,000
Other Direct Federal	0	34,915	34,915
Total Revenues	\$ 10,367	\$ 283,035	\$ 293,402
<u>Expenditures</u>			
Assistant(s)	\$ 0	\$ 69,097	\$ 69,097
Part-time Personnel	0	4,038	4,038
Overtime Pay	0	48,186	48,186
Social Security	0	9,192	9,192
State Retirement	0	3,899	3,899
Life Insurance	0	66	66
Medical Insurance	0	8,150	8,150
Dental Insurance	0	334	334
Other Fringe Benefits	0	480	480
Audit Services	0	1,986	1,986
Communication	2,220	15,212	17,432
Contributions	0	2,538	2,538
Confidential Drug Enforcement Payments	0	3,560	3,560
Licenses	0	377	377
Maintenance Agreements	0	2,292	2,292
Maintenance & Repair Services -Buildings	0	4,921	4,921

(Continued)

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

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Expenditures (Cont.)</u>			
Maintenance & Repair Services -Equipment	\$ 0	\$ 46	\$ 46
Maintenance & Repair Services - Vehicles	0	2,937	2,937
Postal Charges	0	44	44
Towing Services	0	1,000	1,000
Travel	0	2,053	2,053
Remittance of Revenues Collected	0	99,829	99,829
Gasoline	0	8,947	8,947
Law Enforcement Supplies	0	9,053	9,053
Office Supplies	356	180	536
Tires and Tubes	0	653	653
Uniforms	0	175	175
Software	0	208	208
Other Supplies and Materials	7,210	20,212	27,422
Premiums on Corporate Surety Bonds	0	375	375
Trustee's Commission	109	714	823
In Service/Staff Development	23	0	23
Vehicle and Equipment Insurance	0	11,015	11,015
Workers' Compensation Insurance	0	3,800	3,800
Motor Vehicles	0	43,899	43,899
Office Equipment	0	4,500	4,500
Total Expenditures	<u>\$ 9,918</u>	<u>\$ 383,968</u>	<u>\$ 393,886</u>
Other Financing Sources (Uses):			
Transfers to District Attorneys' General			
Conference - Salary Supplements	\$ 0	\$ (37,969)	\$ (37,969)
Total Other Financing Sources (Uses)	<u>\$ 0</u>	<u>\$ (37,969)</u>	<u>\$ (37,969)</u>
Net Change in Fund Balances	\$ 449	\$ (138,902)	\$ (138,453)
Fund Balances, July 1, 2021	<u>25,789</u>	<u>422,329</u>	<u>448,118</u>
Fund Balances, June 30, 2022	<u>\$ 26,238</u>	<u>\$ 283,427</u>	<u>\$ 309,665</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, 2022

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 3,374	\$ 3,374
Cash in Bank	0	467,719	467,719
Equity in Pooled Cash and Investments:			
Cash with Trustee	104,509	113,599	218,108
Accounts Receivable	60	0	60
Due from Other Governments	2,243	3,434	5,677
	<hr/>		
Total Assets	\$ 106,812	\$ 588,126	\$ 694,938
	<hr/> <hr/>		
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 0	\$ 1,139	\$ 1,139
Due to Litigants, Heirs, and Others	0	448,579	448,579
Total Liabilities	\$ 0	\$ 449,718	\$ 449,718
	<hr/>		
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 106,812	\$ 0	\$ 106,812
Public Safety	0	138,408	138,408
Total Fund Balances	\$ 106,812	\$ 138,408	\$ 245,220
	<hr/>		
Total Liabilities and Fund Balances	\$ 106,812	\$ 588,126	\$ 694,938
	<hr/> <hr/>		

District Attorney General
Tenth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2022

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 45,204	\$ 0	\$ 45,204
Drug Control Fines	0	36,145	36,145
Drug Task Force Forfeitures and Seizures	0	125,611	125,611
Investment Income	155	0	155
Sale of Equipment	0	23,936	23,936
Drug Task Force Grant	0	65,000	65,000
Other Federal through State	0	7,767	7,767
Project Safe Neighborhoods Grant	0	16,289	16,289
Total Revenues	\$ 45,359	\$ 274,748	\$ 320,107
<u>Expenditures</u>			
Drug Task Force Personnel	\$ 0	\$ 143,730	\$ 143,730
Secretary(s)	16,188	0	16,188
Overtime Pay	0	11,139	11,139
In Service Training	349	2,625	2,974
Social Security	1,238	11,374	12,612
State Retirement	0	5,306	5,306
Employee and Dependent Insurance	0	27,325	27,325
Life Insurance	0	177	177
Unemployment Compensation	44	63	107
Audit Services	0	2,755	2,755
Communications	6,836	4,667	11,503
Confidential Drug Enforcement Payments	0	7,580	7,580
Maintenance Agreements	0	15,291	15,291
Maintenance and Repair Services - Buildings	0	301	301
Maintenance and Repair Services - Vehicles	0	2,676	2,676
Postal Charges	0	263	263
Rentals	0	1,333	1,333
Towing Services	0	235	235
Travel	12,564	1,400	13,964
Veterinary Services	0	660	660
Remittance of Revenues Collected	0	10,311	10,311

(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>			
Disposal Fees	\$ 0	\$ 1,176	\$ 1,176
Other Contracted Services	51	8,447	8,498
Animal Food and Supplies	0	1,110	1,110
Gasoline	0	11,339	11,339
Law Enforcement Supplies	0	1,734	1,734
Office Supplies	3,368	573	3,941
Utilities	0	3,542	3,542
Other Supplies and Materials	0	381	381
Liability Insurance	0	1,725	1,725
Trustee's Commissions	370	22	392
Workers' Compensation Insurance	12	2,431	2,443
Law Enforcement Equipment	0	7,031	7,031
Motor Vehicles	0	9,788	9,788
Office Equipment	0	1,046	1,046
Total Expenditures	<u>\$ 41,020</u>	<u>\$ 299,556</u>	<u>\$ 340,576</u>
Net Change in Fund Balances	\$ 4,339	\$ (24,808)	\$ (20,469)
Fund Balances, July 1, 2021	<u>102,473</u>	<u>163,216</u>	<u>265,689</u>
Fund Balances, June 30, 2022	<u>\$ 106,812</u>	<u>\$ 138,408</u>	<u>\$ 245,220</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, 2022

District
Attorney
General
Fund

ASSETS

Equity in Pooled Cash and Investments:
Cash with Trustee

\$ 48,115

Total Assets

\$ 48,115

FUND BALANCE

Restricted for Administration of Justice

\$ 48,115

Total Fund Balance

\$ 48,115

District Attorney General
Eleventh Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2022

	District Attorney General Fund
<hr/>	
<u>Revenues</u>	
District Attorney General Fees	\$ 9,321
Investment Income	153
Total Revenues	<u>\$ 9,474</u>
 <u>Expenditures</u>	
Software	\$ 7,433
Furniture	2,686
Total Expenditures	<u>\$ 10,119</u>
 Other Financing Sources (Uses):	
Transfers to District Attorneys'	
General Conference:	
Registrations	<u>\$ (7,250)</u>
Total Other Financing Sources (Uses)	<u>\$ (7,250)</u>
 Net Change in Fund Balances	\$ (7,895)
Fund Balances, July 1, 2021	<u>56,010</u>
 Fund Balances, June 30, 2022	<u><u>\$ 48,115</u></u>

TWELFTH JUDICIAL DISTRICT

TWELFTH JUDICIAL DISTRICT

FINDING 2022-001

**OPERATIONS OF THE DRUG TASK FORCE ARE
CURRENTLY BEING INVESTIGATED**

(Noncompliance Under *Government Auditing Standards*)

An investigation by the Comptroller's Division of Investigations is ongoing in the Twelfth Judicial District Drug Task Force. Findings, if any, resulting from the investigation will be included in a subsequent report.

District Attorney General
Twelfth Judicial District
Balance Sheet
June 30, 2022

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<hr/>			
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 1,115	\$ 1,115
Equity in Pooled Cash and Investments:			
Cash with Trustee	48,686	236,158	284,844
Accounts Receivable	0	2,364	2,364
Due from Other Governments	1,091	18,572	19,663
	<hr/>		
Total Assets	\$ 49,777	\$ 258,209	\$ 307,986
	<hr/> <hr/>		

FUND BALANCES

Fund Balances

Restricted for:			
Administration of Justice	\$ 49,777	\$ 0	\$ 49,777
Public Safety	0	258,209	258,209
Total Fund Balance	<hr/> \$ 49,777	<hr/> \$ 258,209	<hr/> \$ 307,986
	<hr/>		
Total Fund Balance	\$ 49,777	\$ 258,209	\$ 307,986
	<hr/> <hr/>		

District Attorney General
Twelfth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2022

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
Drug Control Fines	\$ 0	\$ 12,211	\$ 12,211
Other Local Option Taxes	0	22,042	22,042
District Attorney General Fees	10,783	0	10,783
Drug Task Force Forfeitures and Seizures	0	5,100	5,100
Proceeds from Confiscated Property	0	50,690	50,690
Other Charges for Services	0	7,511	7,511
Sale of Property	0	71,500	71,500
Miscellaneous Refunds	0	58	58
Contributions and Gifts	0	5,500	5,500
Law Enforcement Grants	0	189,793	189,793
Other Direct Federal Revenue	0	106,760	106,760
Total Revenues	\$ 10,783	\$ 471,165	\$ 481,948
<u>Expenditures</u>			
Deputies	\$ 0	\$ 1,755	\$ 1,755
Investigator	0	105,040	105,040
Clerical Personnel	0	6,495	6,495
Overtime Pay	0	98,005	98,005
Other Salaries and Wages	0	27,003	27,003
Social Security	0	17,671	17,671
State Retirement	0	16,301	16,301
Employee and Dependent Insurance	0	19,636	19,636
Unemployment Compensation	0	98	98
Audit Services	0	1,513	1,513
Communication	5,395	2,212	7,607
Confidential Drug Enforcement Payments	0	3,805	3,805
Janitorial Services	1,280	0	1,280
Rentals	2,575	4,800	7,375
Towing	0	1,103	1,103
Travel	0	3,751	3,751
Gasoline	0	18,325	18,325
Office Supplies	0	3,596	3,596

(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	\$ 526	\$ 526
Vehicle Parts	0	3,118	3,118
Other Supplies and Materials	0	1,250	1,250
Premiums on Corporate Surety Bonds	0	245	245
Trustee's Commission	119	504	623
Other Charges	472	48,382	48,854
Total Expenditures	<u>\$ 9,841</u>	<u>\$ 385,134</u>	<u>\$ 394,975</u>
 Other Financing Sources (Uses):			
Transfers to District Attorneys'			
General Conference:			
Registrations	\$ (3,450)	\$ 0	\$ (3,450)
Total Other Financing Sources (Uses)	<u>\$ (3,450)</u>	<u>\$ 0</u>	<u>\$ (3,450)</u>
 Net Change in Fund Balances			
Fund Balances, July 1, 2021	\$ (2,508)	\$ 86,031	\$ 86,973
	<u>52,285</u>	<u>172,178</u>	<u>224,463</u>
Fund Balances, June 30, 2022	<u>\$ 49,777</u>	<u>\$ 258,209</u>	<u>\$ 307,986</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, 2022

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Equity in Pooled Cash and Investments:			
Cash with Trustee	\$ 69,979	\$ 9,133	\$ 79,112
Cash with Clerks, Register, and Sheriff	1,542	0	1,542
	<hr/>		
Total Assets	\$ 71,521	\$ 9,133	\$ 80,654
	<hr/>		
<u>FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 0	\$ 381	\$ 381
	<hr/>		
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 71,521	\$ 0	\$ 71,521
Public Safety	0	8,752	8,752
Total Fund Balances	\$ 71,521	\$ 8,752	\$ 80,273
	<hr/>		
Total Liabilities and Fund Balances	\$ 71,521	\$ 9,133	\$ 80,654
	<hr/>		

District Attorney General
Thirteenth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2022

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
Drug Control Fines	\$ 0	\$ 644	\$ 644
District Attorney General Fees	16,548	0	16,548
Other Local Revenues	15	0	15
Total Revenues	\$ 16,563	\$ 644	\$ 17,207
<u>Expenditures</u>			
Audit Services	\$ 0	\$ 917	\$ 917
Communication	3,631	0	3,631
Dues and Memberships	29	0	29
Maintenance and Repair Services - Equipment	250	0	250
Postal Charges	287	0	287
Travel	512	0	512
Other Contracted Services	1,149	0	1,149
Office Supplies	5,415	0	5,415
Printing, Stationery, and Forms	54	0	54
Premiums on Corporate Surety Bonds	0	260	260
Trustee's Commission	163	6	169
In-Service/Staff Development	1,306	0	1,306
Office Equipment	4,088	0	4,088
Total Expenditures	\$ 16,884	\$ 1,183	\$ 18,067
Other Financing Sources (Uses):			
Transfers to District Attorneys'			
General Conference:			
Registration Fees	\$ (7,000)	\$ 0	\$ (7,000)
Total Other Financing Sources (Uses)	\$ (7,000)	\$ 0	\$ (7,000)
Net Change in Fund Balances	\$ (7,321)	\$ (539)	\$ (7,860)
Fund Balances, July 1, 2021	78,842	9,291	88,133
Fund Balances, June 30, 2022	\$ 71,521	\$ 8,752	\$ 80,273

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, 2022

	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	19,654	113,318	132,972
Cash with Clerks, Register, and Sheriff	650	4,779	5,429
Due from Other Governments	0	38,839	38,839
	<hr/>		
Total Assets	\$ 20,304	\$ 157,287	\$ 177,591

LIABILITIES AND FUND BALANCES

Liabilities

Accounts Payable	\$ 542	\$ 948	\$ 1,490
Total Liabilities	<u>\$ 542</u>	<u>\$ 948</u>	<u>\$ 1,490</u>

Fund Balances

Restricted for:			
Administration of Justice	\$ 19,762	\$ 0	\$ 19,762
Public Safety	0	157,543	157,543
Total Fund Balances	<u>\$ 19,762</u>	<u>\$ 157,543</u>	<u>\$ 177,305</u>
Total Liabilities and Fund Balances	<u>\$ 20,304</u>	<u>\$ 158,491</u>	<u>\$ 178,795</u>

District Attorney General
Fourteenth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2022

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
Drug Control Fines	\$ 0	\$ 4,127	\$ 4,127
District Attorney General Fees	14,837	0	14,837
Investment Income	0	7,245	7,245
Miscellaneous Refunds	0	59,686	59,686
Sale of Equipment	0	7,351	7,351
Other Contracted Services	0	108,834	108,834
Total Revenues	\$ 14,837	\$ 187,243	\$ 202,080
<u>Expenditures</u>			
Supervisor/Director	\$ 0	\$ 15,400	\$ 15,400
Deputy	0	3,390	3,390
Investigator(s)	0	98,340	98,340
Accountants/Bookkeepers	0	37,568	37,568
Social Security	0	11,834	11,834
State Retirement	0	3,078	3,078
Dental Insurance	0	24	24
Unemployment Compensation	0	65	65
Audit Services	0	1,459	1,459
Communication	6,773	1,820	8,593
Contributions	0	975	975
Maintenance and Repair Services - Vehicles	0	1,340	1,340
Postal Charges	147	0	147
Rentals	10,157	16,800	26,957
Other Contracted Services	585	0	585
Travel	0	230	230
Uniforms	0	32	32
Office Supplies	0	2,473	2,473
Other Supplies and Materials	0	25	25
Premiums of Corporate Surety Bonds	0	126	126
In Service/Staff Development	0	800	800
Other Charges	0	93	93
Total Expenditures	\$ 17,662	\$ 195,872	\$ 213,534

(Continued)

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

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<hr/>			
Other Financing Sources (Uses):			
Transfers to District Attorneys'			
General Conference:			
Registration Fees	\$ (2,550)	\$ (200)	\$ (2,750)
Salary Supplements	0	(110,158)	(110,158)
Total Other Financing Sources (Uses)	<u>\$ (2,550)</u>	<u>\$ (110,358)</u>	<u>\$ (112,908)</u>
Net Change in Fund Balances	\$ (5,375)	\$ (118,987)	\$ (124,362)
Fund Balances, July 1, 2021	<u>25,137</u>	<u>276,530</u>	<u>301,667</u>
Fund Balances, June 30, 2022	<u>\$ 19,762</u>	<u>\$ 157,543</u>	<u>\$ 177,305</u>

FIFTEENTH JUDICIAL DISTRICT

FIFTEENTH JUDICIAL DISTRICT

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

District Attorney General
Fifteenth Judicial District
Balance Sheet
June 30, 2022

	District Attorney General Fund	Other Funds	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>				
Cash:				
Cash on Hand	\$ 0	\$ 0	\$ 5,868	\$ 5,868
Cash in Bank	0	0	64,439	64,439
Equity in Pooled Cash and Investments:				
Cash with Trustee	27,715	111,237	334,619	473,571
Cash with Clerks, Register, and Sheriff	0	0	1,851	1,851
Accounts Receivable	0	0	95,486	95,486
Total Assets	<u>\$ 27,715</u>	<u>\$ 111,237</u>	<u>\$ 502,263</u>	<u>\$ 641,215</u>
<u>LIABILITIES AND FUND BALANCES</u>				
<u>Liabilities</u>				
Accounts Payable	\$ 0	\$ 0	\$ 22,733	\$ 22,733
Due to Other Funds	0	0	3,896	3,896
Due to Litigants, Heirs, and Others	0	0	60,167	60,167
Total Liabilities	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 86,796</u>	<u>\$ 86,796</u>
<u>Fund Balances</u>				
Restricted for:				
Administration of Justice	\$ 27,715	\$ 111,237	\$ 0	\$ 138,952
Public Safety	0	0	415,467	415,467
Total Fund Balances	<u>\$ 27,715</u>	<u>\$ 111,237</u>	<u>\$ 415,467</u>	<u>\$ 554,419</u>
Total Liabilities and Fund Balances	<u>\$ 27,715</u>	<u>\$ 111,237</u>	<u>\$ 502,263</u>	<u>\$ 641,215</u>

District Attorney General
Fifteenth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2022

	District Attorney General Fund	Other Funds	Drug Task Force Fund	Total All Funds
<u>Revenues</u>				
Drug Control Fines	\$ 0	\$ 0	\$ 21,820	\$ 21,820
District Attorney General Fees	27,774	0	0	27,774
Drug Task Force Forfeiture & Seizures	0	0	9,337	9,337
Proceeds from Confiscated Property	0	0	108,023	108,023
Investment Income	0	385	0	385
Miscellaneous Refunds	600	0	4,787	5,387
Contributions and Gifts	0	0	7,000	7,000
Law Enforcement Grants	0	0	70,000	70,000
Total Revenues	\$ 28,374	\$ 385	\$ 220,967	\$ 249,726
<u>Expenditures</u>				
Other Salaries and Wages	\$ 0	\$ 0	\$ 166,106	\$ 166,106
Jury and Witness Fees	6,961	0	0	6,961
Communication	0	0	8,949	8,949
Contracts with Private Agencies	0	0	13,000	13,000
Confidential Drug Enforcement Payments	0	0	930	930
Dues and Memberships	182	0	0	182
Maintenance and Repair Services - Buildings	0	0	2,412	2,412
Maintenance and Repair Services - Equipment	0	0	1,413	1,413
Maintenance and Repair Services - Vehicles	0	0	1,864	1,864
Pest Control	0	0	1,050	1,050
Postal Charges	0	0	699	699
Rentals	0	0	5,048	5,048
Travel	0	0	3,329	3,329
Tuition	0	0	1,230	1,230
Other Contracted Services	643	0	1,535	2,178
Gasoline	0	0	4,230	4,230
Library Books/Media	805	0	0	805
Office Supplies	7,924	0	2,382	10,306
Other Supplies and Materials	2,545	0	65	2,610
Building and Contents Insurance	0	0	2,448	2,448
Contributions	0	21,519	0	21,519
Trustee's Commission	278	4	505	787
In Service/Staff Development	9,307	0	0	9,307
Other Charges	1,752	0	6,727	8,479
Communication Equipment	0	0	2,440	2,440
Law Enforcement Equipment	0	0	2,911	2,911
Total Expenditures	\$ 30,397	\$ 21,523	\$ 229,273	\$ 281,193
Net Change in Fund Balances	\$ (2,023)	\$ (21,138)	\$ (8,306)	\$ (31,467)
Fund Balances, July 1, 2021	29,738	132,375	423,773	585,886
Fund Balances, June 30, 2022	\$ 27,715	\$ 111,237	\$ 415,467	\$ 554,419

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, 2022

District
Attorney
General
Fund

ASSETS

Cash with Trustee	\$ 430,404
Cash with Clerks, Register, and Sheriff	2,571
Due from Other Governments	<u>428</u>
Total Assets	<u>\$ 433,403</u>

FUND BALANCES

<u>Fund Balances</u>	
Restricted for Administration of Justice	\$ 433,403
Total Fund Balances	<u>\$ 433,403</u>

District Attorney General
Sixteenth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2022

	District Attorney General Fund
<hr/>	
<u>Revenues</u>	
District Attorney General Fees	\$ 37,057
Other Fines, Forfeitures, and Penalties	16,402
Total Revenues	<u>\$ 53,459</u>
 <u>Expenditures</u>	
Part-time Personnel	\$ 19,413
Social Security	1,204
Employer Medicare	282
Dues and Memberships	2,762
Legal Notices, Recording, and Court Costs	246
Travel	692
Other Contracted Services	30
Office Supplies	124
Other Supplies and Materials	74
Trustee Commissions	541
In Service/Staff Development	10,540
Other Charges	219
Office Equipment	200
Total Expenditures	<u>\$ 36,327</u>
 Net Change in Fund Balance	 \$ 17,132
Fund Balance, July 1, 2021	<u>416,271</u>
 Fund Balance, June 30, 2022	 <u>\$ 433,403</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, 2022

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 4,396	\$ 4,396
Equity in Pooled Cash and Investments:			
Cash with Trustee	48,049	750,693	798,742
Cash with Clerks, Register, & Sheriff	0	72	72
Accounts Receivable	0	8,904	8,904
Due from Other Governments	0	12,227	12,227
	<hr/>		
Total Assets	\$ 48,049	\$ 776,292	\$ 824,341
	<hr/>		
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accrued Payroll	\$ 0	\$ 1,339	\$ 1,339
Due to Litigants, Heirs, and Others	0	3,210	3,210
Total Liabilities	\$ 0	\$ 4,549	\$ 4,549
	<hr/>		
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 48,049	\$ 0	\$ 48,049
Public Safety	0	771,743	771,743
Total Fund Balances	\$ 48,049	\$ 771,743	\$ 819,792
	<hr/>		
Total Liabilities and Fund Balances	\$ 48,049	\$ 776,292	\$ 824,341
	<hr/>		

District Attorney General
Seventeenth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2022

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 9,838	\$ 0	\$ 9,838
Drug Control Fines	0	17,677	17,677
Drug Task Force Forfeitures and Seizures	0	81,472	81,472
Proceeds from Confiscated Property	0	474,851	474,851
Miscellaneous Refunds	4,909	1,396	6,305
Contributions and Gifts	0	21,822	21,822
Other Federal through State	0	65,000	65,000
Contributions	0	23,199	23,199
Total Revenues	\$ 14,747	\$ 685,417	\$ 700,164
<u>Expenditures</u>			
Supervisor/Director	\$ 0	\$ 21,350	\$ 21,350
Salary Supplements	0	28,891	28,891
Secretary(ies)	0	10,102	10,102
Social Security	0	583	583
Employer Medicare	0	456	456
Communication	1,290	8,043	9,333
Contracts with Government Agencies	0	1,859	1,859
Confidential Drug Buys	0	6,251	6,251
Confidential Informant Fees	0	4,675	4,675
Other Confidential Expenses	0	404	404
Dues and Memberships	380	448	828
Maintenance and Repair Services - Buildings	0	1,867	1,867
Maintenance and Repair Services - Vehicles	0	1,536	1,536
Postal Charges	0	1,055	1,055
Rentals	0	18,000	18,000
Towing Services	0	3,547	3,547
Travel	0	8,207	8,207
Electricity	0	3,075	3,075
Gasoline	0	9,503	9,503
Law Enforcement Supplies	0	1,683	1,683
Natural Gas	0	1,405	1,405
Office Supplies	0	3,833	3,833
Tires and Tubes	0	3,396	3,396
Utilities	0	256	256
Water and Sewer	0	619	619

(Continued)

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

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Expenditures (Cont.)</u>			
Trustee's Commission	\$ 98	\$ 5,753	\$ 5,851
In-Service/Staff Development	4,905	2,620	7,525
Other Charges	3,279	8,345	11,624
Law Enforcement Equipment	0	32,352	32,352
Motor Vehicles	0	7,000	7,000
Office Equipment	6,137	2,148	8,285
Total Expenditures	<u>\$ 16,089</u>	<u>\$ 199,262</u>	<u>\$ 215,351</u>
Net Change in Fund Balances	\$ (1,342)	\$ 486,155	\$ 484,813
Fund Balances, July 1, 2021	<u>49,391</u>	<u>285,588</u>	<u>334,979</u>
Fund Balances, June 30, 2022	<u>\$ 48,049</u>	<u>\$ 771,743</u>	<u>\$ 819,792</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, 2022

	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	15,492	15,492
Cash in Bank	0	1,580,853	1,580,853
Equity in Pooled Cash and Investments:			
Cash with Trustee	45,627	65,781	111,408
Cash with Clerks, Register, and Sheriff	996	1,860	2,856
Accounts Receivable	1,321	246,835	248,156
Due From Other Governments	0	19,547	19,547
Prepaid Items	0	1,250	1,250
Total Assets	<u>\$ 47,944</u>	<u>\$ 1,933,618</u>	<u>\$ 1,981,562</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 0	\$ 27,998	\$ 27,998
Due to Other Governments	9,447	19,260	28,707
Due to State of Tennessee	0	2,482	2,482
Due to Litigants, Heirs, and Others	0	1,575,403	1,575,403
Total Liabilities	<u>\$ 9,447</u>	<u>\$ 1,625,143</u>	<u>\$ 1,634,590</u>
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 38,497	\$ 0	\$ 38,497
Public Safety	0	308,475	308,475
Total Fund Balances	<u>\$ 38,497</u>	<u>\$ 308,475</u>	<u>\$ 346,972</u>
Total Liabilities and Fund Balances	<u>\$ 47,944</u>	<u>\$ 1,933,618</u>	<u>\$ 1,981,562</u>

District Attorney General
Eighteenth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2022

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 14,404	\$ 0	\$ 14,404
Drug Control Fines	0	23,165	23,165
Drug Task Force Forfeitures and Seizures	0	437,668	437,668
Sale of Recycled Materials	0	974	974
Miscellaneous Refunds	1,924	14,810	16,734
Sale of Equipment	0	160	160
Contributions and Gifts	0	6,197	6,197
Proceeds from Confiscated Property	0	148,036	148,036
Edward Byrne Memorial Justice Assistance Grant	0	65,000	65,000
COVID-19 Grant	0	7,038	7,038
Total Revenues	\$ 16,328	\$ 703,048	\$ 719,376
<u>Expenditures</u>			
Investigators	\$ 0	\$ 336,629	\$ 336,629
Secretaries	0	41,252	41,252
Advertising	0	236	236
Auditing Services	0	2,482	2,482
Communication	0	14,409	14,409
Contracts with Private Agencies	0	8,444	8,444
Data Processing Services	0	20,562	20,562
Dues and Memberships	680	1,541	2,221
Evaluation and Testing	0	9	9
Janitorial Services	3,520	0	3,520
Licenses	0	491	491
Maintenance Agreements	210	4,855	5,065
Maintenance and Repair Services - Buildings	0	20	20
Maintenance and Repair Services - Equipment	0	2,610	2,610
Maintenance and Repair Services - Vehicles	0	12,512	12,512
Pest Control	0	190	190
Postal Charges	0	949	949
Printing, Stationery, and Forms	0	435	435
Rentals	6,000	495	6,495
Towing Services	0	765	765
Travel	1,812	1,936	3,748
Veterinary Services	0	3,084	3,084
Disposal Fees	0	2,496	2,496
Other Contracted Services	9,447	11,270	20,717

(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	\$ 2,966	\$ 2,966
Custodial Supplies	0	252	252
Data Processing Supplies	0	408	408
Diesel Fuel	0	1,048	1,048
Electricity	0	6,408	6,408
Gasoline	0	20,119	20,119
Law Enforcement Supplies	0	2,581	2,581
Lubricants	0	9	9
Natural Gas	0	303	303
Food Supplies	0	1,892	1,892
Office Supplies	0	915	915
Small Tools	0	188	188
Uniforms	0	602	602
Vehicle Parts	0	915	915
Water and Sewer	0	233	233
Other Supplies and Materials	0	612	612
Buildings and Contents Insurance	0	14,610	14,610
Trustee's Commission	151	3,469	3,620
In Service/Staff Development	5,815	3,745	9,560
Other Charges	12	2,276	2,288
Drug Buys	0	8,816	8,816
Payments to Confidential Informants	0	520	520
Undercover Operating Expenses	0	40	40
Food Service Equipment	0	137	137
Data Processing Equipment	90	3,827	3,917
Law Enforcement Equipment	0	1,969	1,969
Motor Vehicle	0	65	65
COVID-19 Grant:			
Custodial Supplies	0	2,650	2,650
Drug and Medical Supplies	0	170	170
Equipment and Machinery Parts	0	1,165	1,165
Other Equipment	0	3,053	3,053
Total Expenditures	\$ 27,737	\$ 553,635	\$ 581,372
Net Change in Fund Balances	\$ (11,409)	\$ 149,413	\$ 138,004
Fund Balances, July 1, 2021	49,906	159,062	208,968
Fund Balances, June 30, 2022	\$ 38,497	\$ 308,475	\$ 346,972

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, 2022

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	\$ 18,181	\$ 18,181
Equity in Pooled Cash and Investments:					
Cash with Trustee	29,374	65,878	95,252	670,684	765,936
Accounts Receivable	769	0	769	28	797
Due from Other Governments	1,594	0	1,594	0	1,594
Total Assets	<u>\$ 31,737</u>	<u>\$ 65,878</u>	<u>\$ 97,615</u>	<u>\$ 688,893</u>	<u>\$ 786,508</u>

LIABILITIES AND FUND BALANCES

Liabilities

Accounts Payable	\$ 1,436	\$ 0	\$ 1,436	\$ 4,153	\$ 5,589
Other Current Liabilities	0	0	0	184,505	184,505
Total Liabilities	<u>\$ 1,436</u>	<u>\$ 0</u>	<u>\$ 1,436</u>	<u>\$ 188,658</u>	<u>\$ 190,094</u>

Fund Balances

Restricted for:					
Administration of Justice	\$ 30,301	\$ 65,878	\$ 96,179	\$ 0	\$ 96,179
Public Safety	0	0	0	500,235	500,235
Total Fund Balances	<u>\$ 30,301</u>	<u>\$ 65,878</u>	<u>\$ 96,179</u>	<u>\$ 500,235</u>	<u>\$ 596,414</u>
Total Liabilities and Fund Balances	<u>\$ 31,737</u>	<u>\$ 65,878</u>	<u>\$ 97,615</u>	<u>\$ 688,893</u>	<u>\$ 786,508</u>

District Attorney General
Nineteenth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2022

	District Attorney General Fund		Total District Attorney General Fund	Drug Task Force Fund	Total All Funds
	Fraud and Economic Crimes Fund	Victims Assessment Program			
<u>Revenues</u>					
Drug Control Fines	\$ 0	\$ 0	\$ 0	\$ 1,290	\$ 1,290
Drug Task Force Forfeitures and Seizures	0	0	0	144,774	144,774
Proceeds from Confiscated Property	0	0	0	60,481	60,481
Miscellaneous Refunds	1,332	0	1,332	149	1,481
Sale of Equipment	0	0	0	14,448	14,448
District Attorney General Fees	18,177	0	18,177	0	18,177
Contributions	0	0	0	2,750	2,750
Total Revenues	\$ 19,509	\$ 0	\$ 19,509	\$ 223,892	\$ 243,401
<u>Expenditures</u>					
Part-time Personnel	\$ 0	\$ 0	\$ 0	\$ 11,047	\$ 11,047
Overtime Pay	0	0	0	20,729	20,729
Social Security	0	0	0	645	645
Pensions	0	0	0	1,471	1,471
Life Insurance	0	0	0	14	14
Employer Medicare	0	0	0	151	151
Retirement - Hybrid Stabilization	0	0	0	6	6
Audit Services	0	0	0	1,173	1,173
Communications	1,700	0	1,700	767	2,467
Confidential Drug Enforcement Payments	0	0	0	15,025	15,025
Janitorial Services	3,094	0	3,094	0	3,094
Licenses	0	0	0	1,116	1,116
Maintenance and Repair Services - Equipment	0	0	0	72	72
Maintenance and Repair Services - Vehicles	0	0	0	4,967	4,967
Postal Charges	0	0	0	480	480
Printing, Stationery, and Forms	0	0	0	318	318

(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	\$ 5,516	\$ 0	\$ 5,516	\$ 16,158	\$ 21,674
Tuition	8,475	0	8,475	4,490	12,965
Other Contracted Services	4,401	0	4,401	39,724	44,125
Gasoline	0	0	0	6,854	6,854
Law Enforcement Supplies	0	0	0	4,969	4,969
Library Books/Media	1,206	0	1,206	0	1,206
Office Supplies	0	0	0	1,069	1,069
Tires and Tubes	0	0	0	2,451	2,451
Other Supplies and Materials	3,263	0	3,263	2,790	6,053
Building and Contents Insurance	0	0	0	7,500	7,500
Indirect Cost	0	0	0	2,823	2,823
Other Charges	0	0	0	119	119
Communication Equipment	0	0	0	2,553	2,553
Data Processing Equipment	0	0	0	1,798	1,798
Furniture and Fixtures	0	0	0	1,500	1,500
Law Enforcement Equipment	0	0	0	15,674	15,674
Motor Vehicles	0	0	0	26,927	26,927
Office Equipment	1,897	0	1,897	760	2,657
Other Equipment	0	0	0	62	62
Total Expenditures	\$ 29,552	\$ 0	\$ 29,552	\$ 196,202	\$ 225,754
Net Change in Fund Balances	\$ (10,043)	\$ 0	\$ (10,043)	\$ 27,690	\$ 17,647
Fund Balances, July 1, 2021	40,344	65,878	106,222	472,545	578,767
Fund Balances, June 30, 2022	\$ 30,301	\$ 65,878	\$ 96,179	\$ 500,235	\$ 596,414

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, 2022

	District Attorney General Fund	Federal Asset Forfeiture Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>				
Cash:				
Cash	\$ 0	\$ 711	\$ 0	\$ 711
Equity in Pooled Cash and Investments:				
Cash with Trustee	183,107	0	641,883	824,990
Accounts Receivable	679	0	243	922
Accrued Interest Receivable	0	1,899	0	1,899
	<hr/>			
Total Assets	\$ 183,786	\$ 2,610	\$ 642,126	\$ 828,522
<hr/>				
<u>LIABILITIES AND FUND BALANCES</u>				
<u>Liabilities</u>				
Accounts Payable	\$ 764	\$ 91	\$ 523	\$ 1,378
Accrued Payroll	0	0	9,707	9,707
Due to Other Funds	0	0	801	801
Other Current Liabilities	99	888	315,368	316,355
Total Liabilities	\$ 863	\$ 979	\$ 326,399	\$ 328,241
<hr/>				
<u>Fund Balances</u>				
Restricted for:				
Administration of Justice	\$ 182,923	\$ 1,631	\$ 0	\$ 184,554
Public Safety	0	0	315,727	315,727
Total Fund Balances	\$ 182,923	\$ 1,631	\$ 315,727	\$ 500,281
<hr/>				
Total Liabilities and Fund Balances	\$ 183,786	\$ 2,610	\$ 642,126	\$ 828,522
<hr/>				

District Attorney General
 Twentieth Judicial District
 Summary of Financial Operations
 For the Year Ended June 30, 2022

	District Attorney General Fund	Metro Appropriations	Federal Asset Forfeiture Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>					
District Attorney General Fees	\$ 12,415	\$ 0	\$ 0	\$ 0	\$ 12,415
Drug Control Fines	0	0	0	5,259	5,259
Forfeitures and Seizures	0	0	53	0	53
Proceeds from Confiscated Property	0	0	0	31,236	31,236
Other General Service Charges	0	1,954	0	0	1,954
Miscellaneous Refunds	0	0	1,798	0	1,798
Other State Revenues	0	494,168	0	0	494,168
Other Federal through State	0	252,204	0	0	252,204
Total Revenues	\$ 12,415	\$ 748,326	\$ 1,851	\$ 36,495	\$ 799,087
<u>Expenditures</u>					
Longevity Pay	\$ 0	\$ 27,572	\$ 0	\$ 935	\$ 28,507
Other Salaries and Wages	0	6,473,185	0	223,675	6,696,860
Social Security	0	354,636	0	13,701	368,337
Pensions	0	696,276	0	18,232	714,508
Employee and Dependent Insurance	0	906,203	0	9,990	916,193
Life Insurance	0	13,361	0	167	13,528
Dental Insurance	0	30,399	0	441	30,840
Employer Medicare	0	83,364	0	3,204	86,568
Other Fringe Benefits	0	26,794	0	4,250	31,044
Communication	0	89,121	0	18,747	107,868
Data Processing Services	0	313,377	0	41,744	355,121
Dues and Memberships	0	12,300	0	400	12,700
Legal Services	0	42	0	0	42
Maintenance and Repair Services - Office Equipment	0	20,472	0	62	20,534
Maintenance and Repair Services - Vehicles	0	24,105	0	157	24,262
Postal Charges	0	16,206	0	0	16,206
Printing, Stationery, and Forms	0	3,971	0	0	3,971
Rentals	0	857,785	0	0	857,785
Travel	0	32,389	0	3,921	36,310
Disposal Fees	0	2,266	0	250	2,516
Other Contracted Services	0	2,168	0	1,598	3,766
Custodial Supplies	0	79	0	0	79

(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	\$ 6,124	\$ 6,124
Gasoline	0	2,826	0	790	3,616
Natural Gas	0	0	0	4,695	4,695
Office Supplies	0	33,102	0	59	33,161
Periodicals	5,332	1,018	0	1,855	8,205
Vehicle Parts	0	0	0	50	50
Water and Sewer	0	0	0	5,147	5,147
Software	0	15,123	0	0	15,123
Other Supplies and Materials	0	13,520	0	0	13,520
In-Service/Staff Development	4,300	5,217	0	0	9,517
Other Charges	27	0	0	55	82
Data Processing Equipment	0	21,226	0	0	21,226
Furniture and Fixtures	0	32	0	0	32
Law Enforcement Equipment	0	2,963	0	0	2,963
Office Equipment	0	1,939	0	0	1,939
Other Equipment	0	0	0	1,041	1,041
Total Expenditures	\$ 9,659	\$ 10,083,037	\$ 0	\$ 361,290	\$ 10,453,986
Other Financing Sources (Uses):					
Funds Provided by Metro Appropriations	\$ 0	\$ 9,363,156	\$ 0	\$ 0	\$ 9,363,156
Transfers to VOCA Grant	0	(28,445)	0	0	(28,445)
Total Other Financing Sources (Uses)	\$ 0	\$ 9,334,711	\$ 0	\$ 0	\$ 9,334,711
Net Change in Fund Balances	\$ 2,756	\$ 0	\$ 1,851	\$ (324,795)	\$ (320,188)
Fund Balances, July 1, 2021	180,167	0	(220)	640,522	820,469
Fund Balances, June 30, 2022	\$ 182,923	\$ 0	\$ 1,631	\$ 315,727	\$ 500,281

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, 2022

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 5,131	\$ 5,131
Equity in Pooled Cash and Investments:			
Cash with Trustee	142,664	579,886	722,550
Accounts Receivable	0	5,000	5,000
	<hr/>		
Total Assets	<u>\$ 142,664</u>	<u>\$ 590,017</u>	<u>\$ 732,681</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Due to Litigants, Heirs, and Others	\$ 0	\$ 4,063	\$ 4,063
	<hr/>		
Total Liabilities	<u>\$ 0</u>	<u>\$ 4,063</u>	<u>\$ 4,063</u>
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 142,664	\$ 0	\$ 142,664
Public Safety	0	585,954	585,954
Total Fund Balances	<u>\$ 142,664</u>	<u>\$ 585,954</u>	<u>\$ 728,618</u>
	<hr/>		
Total Liabilities and Fund Balances	<u>\$ 142,664</u>	<u>\$ 590,017</u>	<u>\$ 732,681</u>

District Attorney General
Twenty-first Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2022

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 18,079	\$ 0	\$ 18,079
Drug Control Fines	0	20,525	20,525
Proceeds from Confiscated Property	0	9,106	9,106
Employee Benefit Charges/Contributions	0	147	147
Investment Income	0	833	833
Contributions	0	11,000	11,000
Other Direct Federal Revenue	0	12,201	12,201
Total Revenues	<u>\$ 18,079</u>	<u>\$ 53,812</u>	<u>\$ 71,891</u>
<u>Expenditures</u>			
Supervisor/Director	\$ 0	\$ 69,998	\$ 69,998
Investigator(s)	0	53,893	53,893
Longevity Pay	0	2,000	2,000
Overtime Pay	0	768	768
Social Security	0	8,708	8,708
Life Insurance	0	208	208
Medical Insurance	0	30,555	30,555
Dental Insurance	0	1,292	1,292
Disability Insurance	0	3,274	3,274
Unemployment Compensation	0	126	126
Employer Medicare	0	2,037	2,037
Other Fringe Benefits	0	6,323	6,323
Accounting Services	0	600	600
Audit Services	0	774	774
Communication	2,241	7,829	10,070
Dues and Memberships	380	1,090	1,470
Operating Lease Payments	0	23,700	23,700
Maintenance Agreements	0	2,302	2,302
Maintenance and Repair Services - Vehicles	0	3,948	3,948
Postal Charges	0	230	230
Rentals	0	2,581	2,581
Travel	5,156	3,974	9,130
Tuition	0	680	680
Other Contracted Services	0	10,636	10,636
Data Processing Supplies	0	377	377
Gasoline	0	4,778	4,778
Law Enforcement Supplies	0	134	134
Office Supplies	0	155	155

(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>			
Utilities	\$ 0	\$ 5,975	\$ 5,975
Building and Contents Insurance	0	3,046	3,046
Liability Insurance	0	8,043	8,043
Trustee's Commission	180	274	454
Vehicle and Equipment Insurance	0	4,388	4,388
Workers' Compensation Insurance	0	10,602	10,602
In-Service/Staff Development	5,900	0	5,900
Other Charges	327	699	1,026
Law Enforcement Equipment	0	91	91
Total Expenditures	<u>\$ 14,184</u>	<u>\$ 276,088</u>	<u>\$ 290,272</u>
Net Change in Fund Balances	\$ 3,895	\$ (222,276)	\$ (218,381)
Fund Balances, July 1, 2021	<u>138,769</u>	<u>808,230</u>	<u>946,999</u>
Fund Balances, June 30, 2022	<u>\$ 142,664</u>	<u>\$ 585,954</u>	<u>\$ 728,618</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, 2022

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 535	\$ 535
Cash in Bank	0	31,983	31,983
Equity in Pooled Cash and Investments:			
Cash with Trustee	10,826	102,584	113,410
Accounts Receivable	0	5,061	5,061
Due From Other Governments	0	2,050	2,050
Total Assets	<u>\$ 10,826</u>	<u>\$ 142,213</u>	<u>\$ 153,039</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 0	\$ 2,635	\$ 2,635
Due to Litigants, Heirs, and Others	0	14,380	14,380
Total Liabilities	<u>\$ 0</u>	<u>\$ 17,015</u>	<u>\$ 17,015</u>
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 10,826	\$ 0	\$ 10,826
Public Safety	0	125,198	125,198
Total Fund Balances	<u>\$ 10,826</u>	<u>\$ 125,198</u>	<u>\$ 136,024</u>
Total Liabilities and Fund Balances	<u>\$ 10,826</u>	<u>\$ 142,213</u>	<u>\$ 153,039</u>

District Attorney General
Twenty-second Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2022

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 16,569	\$ 0	\$ 16,569
Fines	0	13,867	13,867
Proceeds from Confiscated Property	0	21,966	21,966
Investment Income	23	3	26
Miscellaneous Refunds	0	0	0
Other Federal through State	0	67,050	67,050
Total Revenues	\$ 16,592	\$ 102,886	\$ 119,478
<u>Expenditures</u>			
Deputies	\$ 3,515	\$ 0	\$ 3,515
Investigators	0	69,144	69,144
Longevity	0	2,400	2,400
Overtime Pay	0	2,771	2,771
Other Salaries and Wages	4,586	0	4,586
Social Security	158	4,516	4,674
Pensions	0	1,274	1,274
Medical Insurance	0	7,914	7,914
Unemployment Compensation	10	64	74
Employer Medicare	51	1,056	1,107
Audit Services	0	1,572	1,572
Communication	3,252	2,423	5,675
Evaluation and Testing	89	0	89
Data Processing Services	0	1,025	1,025
Confidential/Drug Enforcement Payments	0	2,120	2,120
Dues and Memberships	0	300	300
Maintenance and Repair Services - Buildings	0	166	166
Maintenance and Repair Services - Vehicles	0	830	830
Postal Charges	0	150	150
Travel	3,094	1,690	4,784
Tuition	0	475	475
Law Enforcement Supplies	0	250	250
Software	3,735	0	3,735
Trustee's Commission	166	392	558
Workers' Compensation Insurance	0	1,463	1,463
In-Service/Staff Development	8,925	0	8,925

(Continued)

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

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Expenditures (Cont.)</u>			
Gasoline	\$ 0	\$ 3,574	\$ 3,574
Other Charges	100	47	147
Office Equipment	756	0	756
Vehicle Parts	0	616	616
Total Expenditures	<u>\$ 28,437</u>	<u>\$ 106,232</u>	<u>\$ 134,669</u>
Net Change in Fund Balances	\$ (11,845)	\$ (3,346)	\$ (15,191)
Fund Balances, July 1, 2021	<u>22,671</u>	<u>128,544</u>	<u>151,215</u>
Fund Balances, June 30, 2022	<u>\$ 10,826</u>	<u>\$ 125,198</u>	<u>\$ 136,024</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, 2022

	District Attorney General Fund	City/ County Appropriations	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>				
Cash:				
Cash on Hand	\$ 0	\$ 0	\$ 5,315	\$ 5,315
Equity in Pooled Cash and Investments:				
Cash with Trustee	21,142	36,868	4,928,621	4,986,631
Accounts Receivable	424	0	86,493	86,917
Due from Other Governments	726	0	13,248	13,974
Total Assets	<u>\$ 22,292</u>	<u>\$ 36,868</u>	<u>\$ 5,033,677</u>	<u>\$ 5,092,837</u>
<u>LIABILITIES AND FUND BALANCES</u>				
<u>Liabilities</u>				
Accounts Payable	\$ 0	\$ 0	\$ 9,361	\$ 9,361
Other Current Liabilities	0	0	1,650,796	1,650,796
Total Liabilities	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,660,157</u>	<u>\$ 1,660,157</u>
<u>Fund Balances</u>				
Restricted for:				
Administration of Justice	\$ 22,292	\$ 36,868	\$ 0	\$ 59,160
Public Safety	0	0	3,373,520	3,373,520
Total Fund Balances	<u>\$ 22,292</u>	<u>\$ 36,868</u>	<u>\$ 3,373,520</u>	<u>\$ 3,432,680</u>
Total Liabilities and Fund Balances	<u>\$ 22,292</u>	<u>\$ 36,868</u>	<u>\$ 5,033,677</u>	<u>\$ 5,092,837</u>

District Attorney General
Twenty-third Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2022

	District Attorney General Fund	City/ County Appropriations	Drug Task Force Fund	Total All Funds
<u>Revenues</u>				
District Attorney General	\$ 21,587	\$ 0	\$ 0	\$ 21,587
Drug Control Fines	0	0	48,076	48,076
Drug Task Force Forfeitures and Seizures	0	0	1,508,602	1,508,602
Proceeds from Confiscated Property	0	0	431,084	431,084
Investment Income	0	0	11,877	11,877
Miscellaneous Refunds	0	0	30,552	30,552
Other Federal through State	0	0	3,995	3,995
Asset Forfeiture Funds	0	0	6,058	6,058
Other Direct Federal Revenue	0	0	28,819	28,819
Insurance Recovery	0	0	19,578	19,578
Contributions	0	0	82,000	82,000
Total Revenues	\$ 21,587	\$ 0	\$ 2,170,641	\$ 2,192,228
<u>Expenditures</u>				
Investigator(s)	\$ 0	\$ 0	\$ 466,678	\$ 466,678
Accountants/Bookkeepers	0	0	2,400	2,400
Salary Supplements	0	0	86,628	86,628
Other Salaries and Wages	0	46,330	0	46,330
In-Service Training	0	0	4,510	4,510
Social Security	0	3,544	30,864	34,408
Medical Insurance	0	0	112,233	112,233
Unemployment Compensation	0	48	127	175
Local Retirement	0	0	26,921	26,921
Other Fringe Benefit	0	0	11,979	11,979
Communication	0	0	15,571	15,571
Contracts with Government Agencies	0	0	836,239	836,239
Drug Buys	0	0	3,540	3,540
Confidential Drug Enforcement Payments	0	0	1,130	1,130
Undercover Operating Expenses	0	0	20	20
Lease Payments	0	0	5,196	5,196
Maintenance and Repair Services - Buildings	0	0	1,853	1,853
Maintenance and Repair Services - Vehicles	0	0	13,098	13,098
Postal Charges	0	0	330	330
Printing, Stationery, and Forms	0	0	1,095	1,095
Towing Services	0	0	2,391	2,391
Travel	1,015	2,258	8,282	11,555
Animal Food and Supplies	0	0	4,311	4,311
Gasoline	0	0	45,154	45,154
Instructional Supplies and Materials	0	0	10,000	10,000
Office Supplies	2,887	0	6,881	9,768

(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	\$ 3,053	\$ 3,053
Utilities	0	0	11,059	11,059
Building and Contents Insurance	0	0	28,092	28,092
Trustee's Commission	199	0	4,103	4,302
Workers' Compensation Insurance	0	750	6,704	7,454
Other Charges	13,909	409	5,036	19,354
Law Enforcement Equipment	0	0	19,095	19,095
Motor Vehicles	0	0	30,945	30,945
Total Expenditures	\$ 18,010	\$ 53,339	\$ 1,805,518	\$ 1,876,867
Other Financing Sources (Uses):				
City/County Appropriations (1)	\$ 0	\$ 36,296	\$ 0	\$ 36,296
Total Other Financing Sources (Uses)	\$ 0	\$ 36,296	\$ 0	\$ 36,296
Net Change in Fund Balances	\$ 3,577	\$ (17,043)	\$ 365,123	\$ 351,657
Fund Balances, July 1, 2021	18,715	53,911	3,008,397	3,081,023
Fund Balances, June 30, 2022	\$ 22,292	\$ 36,868	\$ 3,373,520	\$ 3,432,680

(1) Counties of Cheatham (\$18,000), Humphreys (\$6,000), Houston (\$2,586), Stewart (\$2,585), and cities of White Bluff (\$1,125), 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, 2022

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 4,625	\$ 4,625
Cash in Bank	0	1,316,797	1,316,797
Equity in Pooled Cash and Investments:			
Cash with Trustee	99,472	914,107	1,013,579
Due from Other Governments	1,891	3,566	5,457
Total Assets	<u>\$ 101,363</u>	<u>\$ 2,239,095</u>	<u>\$ 2,340,458</u>

LIABILITIES AND FUND BALANCES

<u>Liabilities</u>			
Due to Litigants, Heirs, and Others	\$ 0	\$ 1,316,643	\$ 1,316,643
Total Liabilities	<u>\$ 0</u>	<u>\$ 1,316,643</u>	<u>\$ 1,316,643</u>
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 101,363	\$ 0	\$ 101,363
Public Safety	0	922,452	922,452
Total Fund Balances	<u>\$ 101,363</u>	<u>\$ 922,452</u>	<u>\$ 1,023,815</u>
Total Liabilities and Fund Balances	<u>\$ 101,363</u>	<u>\$ 2,239,095</u>	<u>\$ 2,340,458</u>

District Attorney General
Twenty-fourth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2022

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 32,148	\$ 0	\$ 32,148
Fines	0	29,694	29,694
Drug Task Force Forfeitures and Seizures	0	717,243	717,243
Proceeds from Confiscated Property	0	36,263	36,263
Other General Service Charges	0	765	765
Investment Income	0	2,080	2,080
Miscellaneous Refunds	0	12	12
Sale of Equipment	0	151,508	151,508
Damages Recovered from Individuals	0	3,500	3,500
Law Enforcement Grants	0	24,464	24,464
Other Direct Federal Revenue	0	10,553	10,553
Total Revenues	\$ 32,148	\$ 976,082	\$ 1,008,230
<u>Expenditures</u>			
Clerical Personnel	\$ 0	\$ 33,074	\$ 33,074
Part-time Personnel	0	10,000	10,000
Other Salaries and Wages	0	103,581	103,581
In-Service Training	0	55	55
Other Per Diem and Fees	0	3,549	3,549
Social Security	0	9,430	9,430
Medical Insurance	0	26,194	26,194
Dental Insurance	0	1,421	1,421
Pensions	0	5,476	5,476
Unemployment Compensation	0	784	784
Employer Medicare	0	2,205	2,205
Audit Services	0	2,095	2,095
Communication	0	17,167	17,167
Confidential Drug Enforcement Payments	0	16,750	16,750
Dues and Memberships	0	6,823	6,823
Licenses	0	674	674
Maintenance and Repair Services - Equipment	0	20,514	20,514
Maintenance and Repair Services - Office Equipment	0	3,723	3,723
Maintenance and Repair Services - Vehicles	0	21,083	21,083
Matching Share of Confiscated Property	0	95,682	95,682
Postal Charges	0	464	464
Rentals	0	23,400	23,400
Towing Services	0	19,275	19,275
Travel	2,199	7,333	9,532
Tuition	4,753	0	4,753
Veterinary Services	0	1,223	1,223
Remittance of Revenue Collected	0	22,932	22,932

(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	\$ 20,902	\$ 20,902
Animal Food and Supplies	0	1,124	1,124
Electricity	0	6,700	6,700
Food Preparation Supplies	0	12	12
Food Supplies	0	1,374	1,374
Gasoline	0	77,409	77,409
Law Enforcement Supplies	0	7,372	7,372
Natural Gas	0	836	836
Office Supplies	543	4,210	4,753
Uniforms	0	2,941	2,941
Water and Sewer	0	1,150	1,150
Other Supplies and Materials	0	2,327	2,327
Trustee's Commission	312	7,825	8,137
Vehicle and Equipment Insurance	0	12,266	12,266
Workers' Compensation Insurance	0	3,763	3,763
Other Charges	12,000	6,000	18,000
Communication Equipment	0	120	120
In service/Staff Development	0	300	300
Furniture and Fixtures	0	770	770
Law Enforcement Equipment	0	11,097	11,097
Total Expenditures	\$ 19,807	\$ 623,405	\$ 643,212
Other Financing Sources (Uses):			
Transfers to District Attorneys' General Conference - Salary and Benefits	\$ 0	\$ (14,127)	\$ (14,127)
Transfers to Other Governmental Units in District - Salary and Benefits	0	(28,918)	(28,918)
Total Other Financing Sources (Uses)	\$ 0	\$ (43,045)	\$ (43,045)
Net Change in Fund Balances	\$ 12,341	\$ 309,632	\$ 321,973
Fund Balances, July 1, 2021	89,022	612,820	701,842
Fund Balances, June 30, 2022	\$ 101,363	\$ 922,452	\$ 1,023,815

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, 2022

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	\$ 181,739	\$ 502,864	\$ 684,603
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Total Assets	\$ 181,739	\$ 502,864	\$ 684,603
	<hr/> <hr/>		

LIABILITIES AND FUND BALANCES

Liabilities

Accounts Payable	\$ 0	\$ 1,618	\$ 1,618
Total Liabilities	\$ 0	\$ 1,618	\$ 1,618
	<hr/>		

Fund Balances

Restricted for:			
Administration of Justice	\$ 181,739	\$ 0	\$ 181,739
Public Safety	0	501,246	501,246
Total Fund Balances	\$ 181,739	\$ 501,246	\$ 682,985
	<hr/>		
Total Liabilities and Fund Balances	\$ 181,739	\$ 502,864	\$ 684,603
	<hr/> <hr/>		

District Attorney General
Twenty-fifth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2022

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 20,199	\$ 0	\$ 20,199
Fines	0	15,865	15,865
Drug Task Force Forfeitures and Seizures	0	108,894	108,894
Miscellaneous Refunds	0	785	785
Other Federal through State	0	70,000	70,000
Asset Forfeiture Funds	0	144,910	144,910
Contracted Services	0	25,888	25,888
Total Revenues	<u>\$ 20,199</u>	<u>\$ 366,342</u>	<u>\$ 386,541</u>
<u>Expenditures</u>			
Director	\$ 0	\$ 65,614	\$ 65,614
Deputies	0	53,452	53,452
Social Security	0	8,535	8,535
Pensions	0	3,422	3,422
Employee and Dependent Insurance	0	33,687	33,687
Audit Services	0	943	943
Communication	964	3,010	3,974
Confidential Drug Enforcement Payments	0	3,000	3,000
Dues and Memberships	730	1,150	1,880
Maintenance and Repair Services - Equipment	0	998	998
Maintenance and Repair Services - Vehicles	0	7,273	7,273
Travel	23,902	25,417	49,319
Remittance of Revenue Collected	0	2,065	2,065
Gasoline	0	13,823	13,823
Law Enforcement Supplies	553	0	553
Office Supplies	2,610	575	3,185
Uniforms	0	2,591	2,591
Other Supplies and Materials	405	4,660	5,065
Vehicle and Equipment Insurance	0	1,365	1,365
Workers' Compensation Insurance	0	1,716	1,716
In-Service/Staff Development	0	2,325	2,325
Other Charges	4,641	0	4,641
Law Enforcement Equipment	0	7,815	7,815
Office Equipment	815	78	893
Total Expenditures	<u>\$ 34,620</u>	<u>\$ 243,514</u>	<u>\$ 278,134</u>
Net Change in Fund Balances	\$ (14,421)	\$ 122,828	\$ 108,407
Fund Balances, July 1, 2021	<u>196,160</u>	<u>378,418</u>	<u>574,578</u>
Fund Balances, June 30, 2022	<u>\$ 181,739</u>	<u>\$ 501,246</u>	<u>\$ 682,985</u>

TWENTY-SIXTH JUDICIAL DISTRICT

TWENTY-SIXTH JUDICIAL DISTRICT

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

District Attorney General
Twenty-sixth Judicial District
Balance Sheet
June 30, 2022

District
Attorney
General
Fund

ASSETS

Equity in Pooled Cash and Investments:

Cash with Trustee

\$ 15,351

Cash with Clerks, Register, and Sheriff

352

Total Assets

\$ 15,703

FUND BALANCE

Restricted for Administration of Justice

\$ 15,703

Total Fund Balance

\$ 15,703

District Attorney General
Twenty-sixth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2022

	District Attorney General Fund
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<u>Revenues</u>	
District Attorney General Fees	\$ 8,963
Miscellaneous Refunds	<u>222</u>
Total Revenues	<u>\$ 9,185</u>
 <u>Expenditures</u>	
Communication	\$ 5,347
Travel	2,926
Trustee's Commission	<u>97</u>
Total Expenditures	<u>\$ 8,370</u>
 Net Change in Fund Balance	 \$ 815
Fund Balance, July 1, 2021	<u>14,888</u>
 Fund Balance, June 30, 2022	 <u><u>\$ 15,703</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, 2022

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 9,435	\$ 9,435
Cash in Bank	0	91,185	91,185
Equity in Pooled Cash and Investments:			
Cash with Trustee	102,961	72,364	175,325
Cash with Clerks, Register, and Sheriff	1,403	0	1,403
Total Assets	<u>\$ 104,364</u>	<u>\$ 172,984</u>	<u>\$ 277,348</u>
<u>LIABILITIES</u>			
Accounts Payable	\$ 5,299	\$ 0	\$ 5,299
Total Liabilities	<u>\$ 5,299</u>	<u>\$ 0</u>	<u>\$ 5,299</u>
<u>FUND BALANCES</u>			
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 99,065	\$ 0	\$ 99,065
Public Safety	0	172,984	172,984
Total Fund Balances	<u>\$ 99,065</u>	<u>\$ 172,984</u>	<u>\$ 272,049</u>
Total Liabilities & Fund Balances	<u>\$ 104,364</u>	<u>\$ 172,984</u>	<u>\$ 277,348</u>

District Attorney General
Twenty-seventh Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2022

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 11,707	\$ 0	\$ 11,707
Drug Control Fines	0	16,484	16,484
Fines	0	100	100
Drug Task Force Forfeitures and Seizures	0	88,744	88,744
Miscellaneous Refunds	227	54	281
Total Revenues	<u>\$ 11,934</u>	<u>\$ 105,382</u>	<u>\$ 117,316</u>
<u>Expenditures</u>			
Communication	\$ 4,427	\$ 6,982	\$ 11,409
Contributions	5,299	0	5,299
Data Processing Services	0	1,386	1,386
Dues and Memberships	520	935	1,455
Freight Expenses	0	116	116
Maintenance and Repair Services - Vehicles	0	10,332	10,332
Travel	5,464	3,997	9,461
Other Contracted Services	0	13,276	13,276
Data Processing Supplies	0	1,112	1,112
Office Supplies	2,273	0	2,273
Uniforms	0	5,263	5,263
Other Supplies and Materials	3,909	18,752	22,661
Other Charges	0	186	186
Vehicle and Equipment Insurance	0	900	900
Trustee's Commission	105	292	397
Data Processing Equipment	0	588	588
Law Enforcement Equipment	0	7,040	7,040
Total Expenditures	<u>\$ 21,997</u>	<u>\$ 71,157</u>	<u>\$ 93,154</u>
Net Change in Fund Balances	\$ (10,063)	\$ 34,225	\$ 24,162
Fund Balances, July 1, 2021	109,128	138,759	247,887
Fund Balances, June 30, 2022	<u>\$ 99,065</u>	<u>\$ 172,984</u>	<u>\$ 272,049</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, 2022

District
Attorney
General
Fund

ASSETS

Equity in Pooled Cash and Investments:	
Cash with Trustee	\$ 60,096
Cash with Clerks, Register, and Sheriff	99
Due from Other Governments	<u>563</u>
Total Assets	<u><u>\$ 60,758</u></u>

FUND BALANCE

Restricted for Administration of Justice	<u>\$ 60,758</u>
Total Fund Balance	<u><u>\$ 60,758</u></u>

District Attorney General
Twenty-eighth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2022

	District Attorney General Fund
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<u>Revenues</u>	
District Attorney General Fees	\$ 13,242
Total Revenues	<u>\$ 13,242</u>
 <u>Expenditures</u>	
In-service Training	\$ 4,326
Contracts with Private Agencies	210
Rentals	3,000
Travel	6,655
Library Books/Media	86
Office Supplies	1,603
Trustee's Commission	142
Other Charges	1,122
Furniture and Fixtures	1,445
Total Expenditures	<u>\$ 18,589</u>
 Net Change in Fund Balance	 \$ (5,347)
Fund Balance, July 1, 2021	<u>66,105</u>
 Fund Balance, June 30, 2022	 <u><u>\$ 60,758</u></u>

TWENTY-NINTH JUDICIAL DISTRICT

TWENTY-NINTH JUDICIAL DISTRICT

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

District Attorney General
Twenty-ninth Judicial District
Balance Sheet
June 30, 2022

District
Attorney
General
Fund

ASSETS

Equity in Pooled Cash and Investments:

Cash with Trustee

\$ 27,965

Total Assets

\$ 27,965

FUND BALANCE

Restricted for Administration of Justice

\$ 27,965

Total Fund Balance

\$ 27,965

District Attorney General
Twenty-ninth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2022

	District Attorney General Fund
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<u>Revenues</u>	
District Attorney General Fees	\$ 9,786
Total Revenues	<u>\$ 9,786</u>
 <u>Expenditures</u>	
Communication	\$ 932
Dues and Memberships	3,475
Office Supplies	720
Trustee's Commission	113
Other Charges	405
Total Expenditures	<u>\$ 5,645</u>
 Net Change in Fund Balance	 \$ 4,141
Fund Balance, July 1, 2021	<u>23,824</u>
 Fund Balance, June 30, 2022	 <u><u>\$ 27,965</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, 2022

	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	\$ 8,167	\$ 0	\$ 0	\$ 8,167
Cash in Bank	0	26	0	0	26
Equity in Pooled Cash and Investments:					
Cash with Trustee	16,493	6,206,735	215,907	1,679,144	8,118,279
Total Assets	\$ 16,493	\$ 6,214,928	\$ 215,907	\$ 1,679,144	\$ 8,126,472
<u>LIABILITIES AND FUND BALANCES</u>					
<u>Liabilities</u>					
Accounts Payable	\$ 0	\$ 2,184	\$ 0	\$ 0	\$ 2,184
Due to Litigants, Heirs, and Others	0	4,437,285	0	0	4,437,285
Total Liabilities	\$ 0	\$ 4,439,469	\$ 0	\$ 0	\$ 4,439,469
<u>Fund Balances</u>					
Restricted for:					
Administration of Justice	\$ 16,493	\$ 0	\$ 0	\$ 0	\$ 16,493
Public Safety	0	1,775,459	215,907	1,679,144	3,670,510
Total Fund Balances	\$ 16,493	\$ 1,775,459	\$ 215,907	\$ 1,679,144	\$ 3,687,003
Total Liabilities and Fund Balances	\$ 16,493	\$ 6,214,928	\$ 215,907	\$ 1,679,144	\$ 8,126,472

District Attorney General
Thirtieth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2022

	District Attorney General Fund	Drug Task Force Fund	Federal Asset Forfeiture Funds	Other Funds	Total All Funds
<u>Revenues</u>					
District Attorney General Fees	\$ 33,877	\$ 0	\$ 0	\$ 0	\$ 33,877
Data Processing Fees	0	0	0	74,275	74,275
Proceeds from Confiscated Property	0	1,100,163	0	628,043	1,728,206
Other Fines, Forfeitures and Penalties	0	2,105,951	0	0	2,105,951
Investment Income	85	4,256	365	4,362	9,068
Miscellaneous Refunds	0	31,188	0	1,115	32,303
Drug Control Grants	0	178,750	0	0	178,750
Asset Forfeiture Funds	0	0	194,671	0	194,671
Contributions	0	315,577	0	0	315,577
Total Revenues	\$ 33,962	\$ 3,735,885	\$ 195,036	\$ 707,795	\$ 4,672,678
<u>Expenditures</u>					
Longevity Pay	\$ 0	\$ 2,269	\$ 0	\$ 0	\$ 2,269
Overtime	0	12,443	0	0	12,443
Other Salaries and Wages	0	345,112	0	0	345,112
Jury and Witness Expense	0	0	0	88,558	88,558
Pensions	0	84,951	0	0	84,951
Life Insurance	0	3,010	0	0	3,010
Medical Insurance	0	36,143	0	0	36,143
Disability Insurance	0	1,347	0	0	1,347
Unemployment Compensation	0	443	0	0	443
Social Security	0	246	0	0	246
Employer Medicare	0	6,200	0	0	6,200
Other Postemployment Benefits	0	719	0	0	719
Communication	453	48,317	17,204	50,000	115,974
Contracts with Other Private Agencies	7,707	40,135	0	4,068	51,910
Confidential Drug Enforcement Payments	0	19,389	0	0	19,389
Dues and Memberships	1,111	453	0	270	1,834
Maintenance and Repair Services - Vehicles	0	62,666	71	0	62,737
Postal Charges	0	15	0	0	15
Towing Services	0	815	0	750	1,565
Travel	11,956	32,569	53,091	22,615	120,231
Veterinary Services	0	2,005	0	0	2,005
Remittance of Revenue Collected	0	2,106,045	0	0	2,106,045

(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	\$ 1,035	\$ 0	\$ 0	\$ 1,035
Data Processing Supplies	0	1,114	0	95,353	96,467
Gasoline		54,842	11,636	0	66,478
Law Enforcement Supplies	0	4,631	0	0	4,631
Office Supplies	0	13,111	10,250	8,612	31,973
Uniforms	0	38,747	0	0	38,747
Utilities	0	5,011	0	0	5,011
Other Supplies and Materials	1,568	1,425	0	68	3,061
Trustee Commission	187	0	0	0	187
Workers' Compensation Insurance	0	1,444	0	0	1,444
Other Charges	0	0	2,067	2,846	4,913
Data Processing Equipment	0	944	0	0	944
Law Enforcement Equipment	0	0	6,337	0	6,337
Motor Vehicles	0	67,651	0	0	67,651
Total Expenditures	\$ 22,982	\$ 2,995,247	\$ 100,656	\$ 273,140	\$ 3,392,025
<u>Other Financing Sources (Uses)</u>					
Transfers to District Attorneys General					
Conference - Salary and Benefits	\$ 0	\$ (88,365)	\$ 0	\$ 0	\$ (88,365)
Transfers to Shelby County - Matching Share	(39,640)	(340,706)	0	0	(380,346)
Transfers to Witness Relocation Fund	0	0	0	(84,257)	(84,257)
Transfers to Escrow for DP Services Fund	0	0	0	84,257	84,257
Total Other Financing Sources (Uses)	\$ (39,640)	\$ (429,071)	\$ 0	\$ 0	\$ (468,711)
Net Change in Fund Balance	\$ (28,660)	\$ 311,567	\$ 94,380	\$ 434,655	\$ 811,942
Fund Balance, July 1, 2021	45,153	1,463,892	121,527	1,244,489	2,875,061
Fund Balance, June 30, 2022	\$ 16,493	\$ 1,775,459	\$ 215,907	\$ 1,679,144	\$ 3,687,003

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, 2022

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 250	\$ 250
Equity in Pooled Cash and Investments:			
Cash with Trustee	56,597	12,370	68,967
Cash with Clerks, Register, and Sheriff	0	62	62
Due from Other Governments	0	718	718
Total Assets	<u>\$ 56,597</u>	<u>\$ 13,400</u>	<u>\$ 69,997</u>

<u>FUND BALANCES</u>			
Restricted for:			
Administration of Justice	\$ 56,597	\$ 0	\$ 56,597
Public Safety	0	13,400	13,400
Total Fund Balances	<u>\$ 56,597</u>	<u>\$ 13,400</u>	<u>\$ 69,997</u>

District Attorney General
Thirty-first Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2022

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
Drug Control Fines	\$ 0	\$ 5,814	\$ 5,814
District Attorney General Fees	12,177	0	12,177
Miscellaneous Refunds	226	0	226
Total Revenues	<u>\$ 12,403</u>	<u>\$ 5,814</u>	<u>\$ 18,217</u>
<u>Expenditures</u>			
Audit Services	\$ 0	\$ 490	\$ 490
Confidential Drug Enforcement Payments	0	100	100
Dues and Memberships	0	400	400
Law Enforcement Supplies	0	110	110
Office Supplies	0	110	110
Premiums on Corporate Surety Bonds	0	750	750
Other Supplies and Materials	162	0	162
Trustee's Commission	437	50	487
In Service/Staff Development	214	0	214
Other Charges	1,069	0	1,069
Total Expenditures	<u>\$ 1,882</u>	<u>\$ 2,010</u>	<u>\$ 3,892</u>
Other Financing Sources (Uses):			
Transfers to District Attorneys'			
General Conference:			
Salary Supplements	\$ 0	\$ (6,997)	\$ (6,997)
Registration Fees	(2,150)	0	(2,150)
Total Other Financing Sources (Uses)	<u>\$ (2,150)</u>	<u>\$ (6,997)</u>	<u>\$ (9,147)</u>
Net Change in Fund Balances	\$ 8,371	\$ (3,193)	\$ 5,178
Fund Balances, July 1, 2021	<u>48,226</u>	<u>16,593</u>	<u>64,819</u>
Fund Balances, June 30, 2022	<u>\$ 56,597</u>	<u>\$ 13,400</u>	<u>\$ 69,997</u>