

**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, 2014**



**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, 2014**

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

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

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

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# ***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, 2014

## ***Scope***

Our review included an examination of funds administered by the district attorneys general for the year ended June 30, 2014. 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, 2014.

## ***Results***

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

The following are summaries of the findings from our review:

### **FIRST JUDICIAL DISTRICT**

- ◆ Deficiencies were noted in Drug Task Force records for seizures and confidential informant payment history logs.

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### **THIRD JUDICIAL DISTRICT**

- ◆ Unresolved items exist from the prior-year review.

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### **EIGHTH JUDICIAL DISTRICT**

- ◆ Discrepancies in operations of the Judicial District Drug Task Force are currently under investigation.

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# INTRODUCTORY SECTION

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STATE OF TENNESSEE  
**COMPTROLLER OF THE TREASURY**  
DEPARTMENT OF AUDIT  
DIVISION OF LOCAL GOVERNMENT AUDIT  
SUITE 1500  
JAMES K. POLK STATE OFFICE BUILDING  
NASHVILLE, TENNESSEE 37243-1402  
PHONE (615) 401-7841

June 17, 2015

To Members of the General Assembly  
of the State of Tennessee, and  
The Honorable Bill Haslam, Governor  
of the State of Tennessee

Ladies and Gentlemen:

Transmitted herewith is our review of funds administered by District Attorneys General and Judicial District Drug Task Forces for the year ended June 30, 2014, for the first through the thirty-first judicial districts of the State of Tennessee. A separate review was conducted in each of the 31 judicial districts of the funds administered by the District Attorneys General and Judicial District Drug Task Forces. The results of our reviews of the judicial districts are presented in this report.

A copy of this report has been forwarded to the district attorneys general of the 31 judicial districts and to various other state and local government officials.

Very truly yours,

A handwritten signature in black ink, appearing to read "Justin P. Wilson".

Justin P. Wilson  
Comptroller of the Treasury

JPW/sb

State of Tennessee  
Roster of District Attorneys General  
June 30, 2014

<u>Judicial District</u>	<u>Counties Included in Judicial District</u>	<u>District Attorney General</u>
First	Carter Johnson Unicoi Washington	Tony Clark
Second	Sullivan	Barry Staubus
Third	Greene Hamblen Hancock Hawkins	C. Berkeley Bell
Fourth	Cocke Grainger Jefferson Sevier	James Dunn
Fifth	Blount	Mike Flynn
Sixth	Knox	Randall Nichols
Seventh	Anderson	David Clark
Eighth	Campbell Claiborne Fentress Scott Union	Lori Phillips-Jones
Ninth	Loudon Meigs Morgan Roane	Russell Johnson
Tenth	Bradley McMinn Monroe Polk	Steven Bebb

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

Judicial District	Counties Included in Judicial District	District Attorney General
Eleventh	Hamilton	Bill Cox
Twelfth	Bledsoe Franklin Grundy Marion Rhea Sequatchie	J. Michael Taylor
Thirteenth	Clay Cumberland DeKalb Overton Pickett Putnam White	Randall York
Fourteenth	Coffee	C. Michael Layne
Fifteenth	Trousdale Jackson Macon Smith Wilson	Tom P. Thompson, Jr.
Sixteenth	Cannon Rutherford	William C. Whitesell
Seventeenth	Bedford Lincoln Marshall Moore	Robert Carter
Eighteenth	Sumner	Lawrence Ray Whitley
Nineteenth	Montgomery Robertson	John W. Carney

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

<u>Judicial District</u>	<u>Counties Included in Judicial District</u>	<u>District Attorney General</u>
Twentieth	Davidson	Victor S. Johnson, III
Twenty-first	Hickman Lewis Perry Williamson	Kim Helper
Twenty-second	Giles Lawrence Maury Wayne	Mike Bottoms
Twenty-third	Cheatham Dickson Houston Humphreys Stewart	Dan M. Alsobrooks
Twenty-fourth	Benton Carroll Decatur Hardin Henry	Hansel McCadams
Twenty-fifth	Fayette Hardeman Lauderdale McNairy Tipton	D. Michael Dunavant
Twenty-sixth	Chester Henderson Madison	James G. Woodall
Twenty-seventh	Obion Weakley	Thomas A. Thomas
Twenty-eighth	Crockett Gibson Haywood	Garry Brown

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

<u>Judicial District</u>	<u>Counties Included in Judicial District</u>	<u>District Attorney General</u>
Twenty-ninth	Dyer Lake	C. Phillip Bivens
Thirtieth	Shelby	Amy Weirich
Thirty-first	Van Buren Warren	Lisa Zavogiannis

Subsequent Event:

District Attorney Generals' assuming office subsequent to June 30, 2014:

Third	Dan Armstrong
Sixth	Charne Allen
Eighth	Jared Effler
Tenth	Stephen D. Crump
Eleventh	Neal Pinkston
Thirteenth	Bryant Dunaway
Fourteenth	Craig Northcott
Sixteenth	Jennings Jones
Twentieth	Glenn Funk
Twenty-second	Brent Cooper
Twenty-third	Ray Crouch, Jr.
Twenty-fourth	Matt Stowe

## INTRODUCTION

This report reviews funds administered by District Attorneys General and Judicial District Drug Task Forces for the year ended June 30, 2014, 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 Twenty-third Judicial District.

## **Other Funds**

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), donations received from various groups to promote initiatives to increase the quality of life in certain communities located in Shelby County (Broken Window Fund), and certain forfeited funds (White Collar Crime 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 7-1-13	Revenues	Expenditures	Other Financing Sources (Uses)	Balance 6-30-14
District Attorney General	\$ 2,861,047	\$ 1,181,597	\$ (1,002,135)	\$ (183,926)	\$ 2,856,583
Drug Task Force	11,775,213	11,060,674	(10,320,244)	(277,497)	12,238,146
Federal Asset Forfeiture	14,899	123,998	(59,832)	0	79,065
Metro/County Appropriations	112,437	573,307	(5,766,147)	5,209,014	128,611
Other	131,769	100,018	(125,655)	(1,099)	105,033
<b>Total</b>	<b>\$ 14,895,365</b>	<b>\$ 13,039,594</b>	<b>\$ (17,274,013)</b>	<b>\$ 4,746,492</b>	<b>\$ 15,407,438</b>

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	\$ 80,000
Second	Sullivan	270,880
Third	Greene	4,382
Fourth	Sevier	53,635
Sixth	Knox	2,753,450
Seventh	Anderson	30,593
Eighth	Campbell	24,608
"	Scott	45,466
"	Claiborne	34,320
Ninth	Roane	15,000
Eleventh	Hamilton	1,081,816
Thirteenth	Overton	2,714
"	Putnam	49,473
Fifteenth	Town of Carthage	7,000
Sixteenth	Rutherford	87,732
Eighteenth	Sumner	3,600
Nineteenth	Montgomery	70,792
"	Robertson	4,800
Twentieth	Davidson	5,710,651 *
Twenty-third	Dickson	1,826 *
"	Cheatham	18,000 *
"	Houston	2,585 *
"	Humphreys	6,000 *
"	Stewart	2,585 *
"	Ashland City	3,000 *
"	City of Dickson	17,000 *
"	City of New Johnsonville	1,500 *
"	City of McEwen	1,500 *
"	City of White Bluff	1,500 *
Twenty-sixth	Madison	109,887
"	City of Jackson	51,334
Twenty-seventh	Weakley	35,621
Thirtieth	Shelby	<u>9,823,350</u>
Total		<u>\$ 20,406,600</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, 2014. 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, 2014. 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. Three judicial districts had material findings. We reviewed these findings and recommendations with the district attorneys general and representatives of the drug task forces to provide an opportunity for their response. The written response from the District Attorney General and/or Drug Task Force Director of the First Judicial District is paraphrased in this report. Other officials made oral responses; however, these oral responses have not been included in this report.

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**FINDINGS, RECOMMENDATIONS  
AND FINANCIAL SECTION**

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FIRST JUDICIAL DISTRICT

## FIRST JUDICIAL DISTRICT

### FINDING 2014-001

### **DEFICIENCIES WERE NOTED IN DRUG TASK FORCE RECORDS FOR SEIZURES AND CONFIDENTIAL INFORMANT PAYMENT HISTORY LOGS**

The following deficiencies were noted in the Drug Task Force (DTF) records maintained to support seizures of cash and other personal property and payments to confidential informants.

- A. The DTF maintains a case log book, which lists the case number, date, defendant, type of case, charges, cash and/or personal property items seized, and case status. During the period under review, two separate seizures of cash, one for \$614.70 and one for \$502 were not noted on the case log book. It was only through other procedures that these cash seizures were discovered. The absence of documenting cash seizures in the case log book could delay the filing of required paperwork with the Tennessee Department of Safety, which could result in a loss of funds to the DTF.
- B. Payments to confidential informants were recorded on agent's activity logs and supported with the required signed documentation. However, some payments were not posted to confidential informant payment history logs.

It should be noted that the deficiencies noted above were related to a single agent of the DTF. These deficiencies existed because management did not implement internal control procedures that would ensure records for seizures of cash and personal property are properly documented, and records of payments to confidential informant are properly maintained.

### RECOMMENDATION

All logs and records for seizures of cash and personal property should be properly maintained and on file for inspection. Confidential informant payment history logs should be maintained properly and should be periodically reconciled with the individual agent's activity logs.

### MANAGEMENT'S RESPONSE – DISTRICT ATTORNEY GENERAL

- A. The issue has been discussed with the current DTF director, and the First Judicial Drug Task Force shall properly maintain all records and entries accurately in the future pertaining to seized property.
- B. Agent activity logs shall be properly and accurately maintained. Supporting documents shall be maintained by the agent. The agent shall perform periodic checks to insure accuracy of information on activity logs, as well as, confidential informant payment history logs.

District Attorney General  
First Judicial District  
Balance Sheet  
June 30, 2014

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 5,337	\$ 5,337
Cash in Bank	0	24,664	24,664
Equity in Pooled Cash and Investments:			
Cash with Trustee	132,808	192,046	324,854
Accounts Receivable	0	3,455	3,455
Due from Other Governments	1,590	1,620	3,210
Total Assets	<u>\$ 134,398</u>	<u>\$ 227,122</u>	<u>\$ 361,520</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 0	\$ 594	\$ 594
Due to Litigants, Heirs, and Others	749	81,829	82,578
Total Liabilities	<u>\$ 749</u>	<u>\$ 82,423</u>	<u>\$ 83,172</u>
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 133,649	\$ 0	\$ 133,649
Public Safety	0	144,699	144,699
Total Fund Balances	<u>\$ 133,649</u>	<u>\$ 144,699</u>	<u>\$ 278,348</u>
Total Liabilities and Fund Balances	<u>\$ 134,398</u>	<u>\$ 227,122</u>	<u>\$ 361,520</u>

District Attorney General  
First Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2014

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 49,575	\$ 0	\$ 49,575
Drug Control Fines	0	18,042	18,042
Drug Task Force Forfeitures and Seizures	0	134,169	134,169
Proceeds from Confiscated Property	0	39,707	39,707
Miscellaneous Refunds	0	599	599
Contributions and Gifts	0	32,500	32,500
Drug Task Force Grant	0	31,804	31,804
Asset Forfeiture Funds	0	60,771	60,771
<b>Total Revenues</b>	<b>\$ 49,575</b>	<b>\$ 317,592</b>	<b>\$ 367,167</b>
<u>Expenditures</u>			
Salary Supplements	\$ 0	\$ 10,000	\$ 10,000
Clerical Personnel	13,950	27,268	41,218
Other Fringe Benefits	1,067	9,507	10,574
Bank Charges	0	275	275
Communication	0	10,493	10,493
Contracts with Government Agencies	0	7,649	7,649
Data Processing Services	0	59	59
Confidential Drug Enforcement Payments	0	28,300	28,300
Dues and Memberships	5,252	300	5,552
Freight Expenses	40	18	58
Maintenance Agreements	0	772	772
Maintenance and Repair Services - Vehicles	0	222	222
Postal Charges	0	536	536
Rentals	392	13,229	13,621
Tow-in Services	0	645	645
Travel	4,863	3,546	8,409
Remittance of Revenues Collected	0	84,524	84,524
Disposal Fees	0	42	42
Other Contracted Services	0	3,626	3,626

(Continued)

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

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Expenditures (Cont.)</u>			
Electricity	\$ 0	\$ 1,528	\$ 1,528
Gasoline	0	15,681	15,681
Law Enforcement Supplies	0	900	900
Office Supplies	548	1,674	2,222
Other Supplies and Materials	0	2,743	2,743
Building and Contents Insurance	0	749	749
Liability Insurance	0	2,584	2,584
Trustee's Commissions	475	1,267	1,742
Other Charges	0	2,481	2,481
Total Expenditures	<u>\$ 26,587</u>	<u>\$ 230,618</u>	<u>\$ 257,205</u>
Net Change in Fund Balance	\$ 22,988	\$ 86,974	\$ 109,962
Fund Balance, July 1, 2013	<u>110,661</u>	<u>57,725</u>	<u>168,386</u>
Fund Balance, June 30, 2014	<u>\$ 133,649</u>	<u>\$ 144,699</u>	<u>\$ 278,348</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, 2014

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 14,133	\$ 14,133
Cash in Bank	0	4,410	4,410
Equity in Pooled Cash and Investments:			
Cash with Trustee	24,797	76,823	101,620
Cash with Clerks, Register, and Sheriff	1,002	411	1,413
Accounts Receivable	0	17	17
Due from Other Governments	0	8,161	8,161
Total Assets	<u>\$ 25,799</u>	<u>\$ 103,955</u>	<u>\$ 129,754</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Due to Litigants, Heirs, and Others	\$ 0	\$ 5,951	\$ 5,951
Total Liabilities	<u>\$ 0</u>	<u>\$ 5,951</u>	<u>\$ 5,951</u>
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 25,799	\$ 0	\$ 25,799
Public Safety	0	98,004	98,004
Total Fund Balances	<u>\$ 25,799</u>	<u>\$ 98,004</u>	<u>\$ 123,803</u>
Total Liabilities and Fund Balances	<u>\$ 25,799</u>	<u>\$ 103,955</u>	<u>\$ 129,754</u>

District Attorney General  
Second Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2014

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 21,001	\$ 0	\$ 21,001
Drug Control Fines	0	4,721	4,721
Proceeds from Confiscated Property	0	9,960	9,960
Miscellaneous Refunds	0	13,907	13,907
Sale of Equipment	0	3,732	3,732
Drug Task Force Grant	0	53,850	53,850
Asset Forfeiture Funds	0	11,632	11,632
Other Governments and Citizens Groups	0	29,400	29,400
Total Revenues	\$ 21,001	\$ 127,202	\$ 148,203
<u>Expenditures</u>			
Salary Supplements	\$ 0	\$ 20,438	\$ 20,438
Secretary(s)	0	29,120	29,120
Other Fringe Benefits	0	7,365	7,365
Communication	0	1,201	1,201
Contracts with Government Agencies	0	2,075	2,075
Contracts with Private Agencies	0	300	300
Contracts with Public Carriers	0	900	900
Data Processing Services	1,200	0	1,200
Confidential Drug Enforcement Payments	0	31,729	31,729
Dues and Memberships	2,949	0	2,949
Freight Expenses	0	70	70
Janitorial Services	900	0	900
Legal Notices, Recording, and Court Cost	168	0	168
Licenses	70	0	70
Maintenance and Repair Services - Equipment	0	2,725	2,725
Maintenance and Repair Services - Vehicles	0	6,625	6,625
Postal Charges	0	165	165
Printing, Stationary, and Forms	17	46	63
Rentals	0	10,846	10,846
Tow-in Services	0	670	670
Travel	1,970	7,033	9,003
Tuition	5,836	1,350	7,186
Maintenance and Repair Services - Records	0	200	200
Other Contracted Services	10	0	10
Custodial Supplies	0	117	117
Data Processing Supplies	0	439	439

(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>			
Equipment Parts - Light	\$ 90	\$ 0	\$ 90
Gasoline	0	14,454	14,454
Law Enforcement Supplies	0	5,057	5,057
Office Supplies	10	1,923	1,933
Periodicals	1,072	0	1,072
Utilities	0	2,548	2,548
Liability Insurance	0	1,412	1,412
Premiums on Corporate Surety Bond	0	200	200
Trustee's Commissions	213	284	497
Workers' Compensation Insurance	0	299	299
Other Charges	0	116	116
Motor Vehicles	0	12,500	12,500
Total Expenditures	<u>\$ 14,505</u>	<u>\$ 162,207</u>	<u>\$ 176,712</u>
Net Change in Fund Balances	\$ 6,496	\$ (35,005)	\$ (28,509)
Fund Balances, July 1, 2013	<u>19,303</u>	<u>133,009</u>	<u>152,312</u>
Fund Balances, June 30, 2014	<u>\$ 25,799</u>	<u>\$ 98,004</u>	<u>\$ 123,803</u>

THIRD JUDICIAL DISTRICT

## **THIRD JUDICIAL DISTRICT**

**FINDING 2014-001**

### **UNRESOLVED ITEMS EXIST FROM THE PRIOR YEAR REVIEW**

The following deficiencies were reported in the prior-year review. The unidentified seized cash and the personal property stored in the semi-trailer have not been resolved as of the date of this report.

- A. On September 26, 2012, we reported that the Drug Task Force (DTF) director was preparing an inventory of evidence for destruction orders, when it became obvious that certain evidence was missing. The director informed the district attorney general who directed him to contact the Tennessee Bureau of Investigation (TBI). On February 5, 2013, the district attorney general advised us that drug evidence seized by the DTF was missing in numerous cases. After completing the inventory, the DTF director reported a total of 223 cases in which a portion or all of the evidence related to the case was missing. The TBI investigated the matter but was unable to determine who was responsible. As of the date of this report, this case has been closed without anyone being charged.
- B. Seized cash, including collectible coins and currency, totaling \$1,076.45 was discovered in the evidence room. The director has been unable to determine the source of the cash.
- C. Various items of personal property were discovered stored in a semi-trailer at the impound lot. The director has not been able to locate an inventory of the semi-trailer's contents. Therefore, the director has not been able to determine the source of these items.

### **RECOMMENDATION**

The director should determine the status of the seized cash and the personal property stored in the semi-trailer. All items that are determined to be the property of the Drug Task Force should be disposed of in compliance with board policies and procedures. All inventory logs for seized cash and personal property should be maintained on a current basis. The director should inventory the personal property found in the semi-trailer.

District Attorney General  
Third Judicial District  
Balance Sheet  
June 30, 2014

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 6,970	\$ 6,970
Cash in Bank	0	62,871	62,871
Equity in Pooled Cash and Investments:			
Cash with Trustee	239,846	22,067	261,913
Cash with Clerks, Register, and Sheriff	904	679	1,583
Due from Other Governments	2,379	0	2,379
Total Assets	<u>\$ 243,129</u>	<u>\$ 92,587</u>	<u>\$ 335,716</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 0	\$ 8,338	\$ 8,338
Due to Litigants, Heirs, and Others	0	56,278	56,278
Total Liabilities	<u>\$ 0</u>	<u>\$ 64,616</u>	<u>\$ 64,616</u>
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 243,129	\$ 0	\$ 243,129
Public Safety	0	27,971	27,971
Total Fund Balances	<u>\$ 243,129</u>	<u>\$ 27,971</u>	<u>\$ 271,100</u>
Total Liabilities and Fund Balances	<u>\$ 243,129</u>	<u>\$ 92,587</u>	<u>\$ 335,716</u>

District Attorney General  
Third Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2014

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 38,322	\$ 0	\$ 38,322
Drug Control Fines	0	6,151	6,151
Proceeds from Confiscated Property	0	54,402	54,402
Investment Income	0	4	4
Other Local Revenues	0	359	359
Sale of Equipment	0	18,886	18,886
Drug Task Force Grant	0	55,060	55,060
Asset Forfeiture Funds	0	4,169	4,169
Insurance Recovery	0	3,676	3,676
Total Revenues	<u>\$ 38,322</u>	<u>\$ 142,707</u>	<u>\$ 181,029</u>
<u>Expenditures</u>			
Salary Supplements	\$ 0	\$ 17,800	\$ 17,800
Clerical Personnel	0	27,747	27,747
Other Fringe Benefits	0	8,568	8,568
Audit Services	0	5,572	5,572
Communication	1,692	8,353	10,045
Confidential Drug Enforcement Payments	0	16,178	16,178
Dues and Memberships	752	650	1,402
Maintenance and Repair Services - Equipment	0	559	559
Maintenance and Repair Services - Vehicles	0	8,983	8,983
Postal Charges	0	1,164	1,164
Travel	9,914	4,485	14,399
Tuition	5,735	2,215	7,950
Remittance of Revenues Collected	0	8,813	8,813
Other Contracted Services	2,517	10,259	12,776
Equipment and Machinery Parts	0	2,764	2,764
Garage Supplies	0	911	911

(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	\$ 20,400	\$ 20,400
Law Enforcement Supplies	0	93	93
Office Supplies	0	4,250	4,250
Periodicals	120	0	120
Tires and Tubes	0	2,481	2,481
Other Supplies and Materials	0	4,352	4,352
Premium on Corporate Surety Bond	0	175	175
Other Charges	0	1,627	1,627
Communication Equipment	0	4,847	4,847
Furniture and Fixtures	0	1,390	1,390
Law Enforcement Equipment	0	14,340	14,340
Office Equipment	1,817	0	1,817
Total Expenditures	<u>\$ 22,547</u>	<u>\$ 178,976</u>	<u>\$ 201,523</u>
Net Change in Fund Balances	\$ 15,775	\$ (36,269)	\$ (20,494)
Fund Balances, July 1, 2013	<u>227,354</u>	<u>64,240</u>	<u>291,594</u>
Fund Balances, June 30, 2014	<u>\$ 243,129</u>	<u>\$ 27,971</u>	<u>\$ 271,100</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, 2014

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 8,111	\$ 8,111
Cash in Bank	0	126,922	126,922
Equity in Pooled Cash and Investments:			
Cash with Trustee	22,257	227,042	249,299
Cash with Clerks, Register, and Sheriff	1,281	114	1,395
Due From Other Governments	1,675	7,270	8,945
Total Assets	<u>\$ 25,213</u>	<u>\$ 369,459</u>	<u>\$ 394,672</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Due to Other Governments	\$ 0	\$ 72	\$ 72
Due to Litigants, Heirs, and Others	1,675	120,419	122,094
Total Liabilities	<u>\$ 1,675</u>	<u>\$ 120,491</u>	<u>\$ 122,166</u>
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 23,538	\$ 0	\$ 23,538
Public Safety	0	248,968	248,968
Total Fund Balances	<u>\$ 23,538</u>	<u>\$ 248,968</u>	<u>\$ 272,506</u>
Total Liabilities and Fund Balances	<u>\$ 25,213</u>	<u>\$ 369,459</u>	<u>\$ 394,672</u>

District Attorney General  
Fourth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2014

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 36,949	\$ 0	\$ 36,949
Drug Control Fines	0	22,635	22,635
Drug Task Force Forfeitures and Seizures	0	37,424	37,424
Proceeds from Confiscated Property	0	83,105	83,105
Investment Income	0	645	645
Miscellaneous Refunds	0	200	200
Contributions and Gifts	950	0	950
Drug Task Force Grant	0	45,000	45,000
Asset Forfeitures Funds	0	29,744	29,744
Other Direct Federal Revenue	0	7,125	7,125
<b>Total Revenues</b>	<b>\$ 37,899</b>	<b>\$ 225,878</b>	<b>\$ 263,777</b>
<u>Expenditures</u>			
Supervisor/Director	\$ 0	\$ 52,956	\$ 52,956
Clerical Personnel	0	35,239	35,239
Part-time Personnel	14,634	0	14,634
Other Salaries and Wages	0	46,880	46,880
Other Fringe Benefits	0	23,394	23,394
Advertising	0	251	251
Communication	8,762	7,536	16,298
Contracts with Government Agencies	0	12,724	12,724
Confidential Drug Enforcement Payments	0	42,103	42,103
Dues and Memberships	870	0	870
Licenses	0	72	72
Maintenance and Repair Services - Building	0	60	60
Maintenance and Repair Services - Equipment	0	366	366
Maintenance and Repair Services - Vehicles	0	6,926	6,926
Postal Charges	0	396	396
Printing, Stationery, and Forms	0	43	43
Rentals	0	12,705	12,705
Towing Services	0	395	395

(Continued)

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

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Expenditures (Cont.)</u>			
Travel	\$ 862	\$ 435	\$ 1,297
Data Processing Supplies	0	1,369	1,369
Electricity	0	793	793
Gasoline	0	15,573	15,573
Law Enforcement Supplies	0	443	443
Office Supplies	0	585	585
Water and Sewer	0	521	521
Other Supplies and Materials	0	45	45
Building and Contents Insurance	0	1,672	1,672
Premiums on Corporate Surety Bonds	0	290	290
Trustee's Commission	225	1,403	1,628
In Service/Staff Development	4,790	0	4,790
Other Charges	711	100	811
Office Equipment	899	0	899
Total Expenditures	<u>\$ 31,753</u>	<u>\$ 265,275</u>	<u>\$ 297,028</u>
Net Change in Fund Balances	\$ 6,146	\$ (39,397)	\$ (33,251)
Fund Balances, July 1, 2013	<u>17,392</u>	<u>288,365</u>	<u>305,757</u>
Fund Balances, June 30, 2014	<u>\$ 23,538</u>	<u>\$ 248,968</u>	<u>\$ 272,506</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, 2014

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 1,902	\$ 1,902
Cash in Bank	0	7,539	7,539
Equity in Pooled Cash and Investments:			
Cash with Trustee	169,574	1,201,715	1,371,289
Cash with Clerks, Register, and Sheriff	1,467	8,713	10,180
Accounts Receivable	0	1,623	1,623
Total Assets	<u>\$ 171,041</u>	<u>\$ 1,221,492</u>	<u>\$ 1,392,533</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 0	\$ 75	\$ 75
Due to Litigants, Heirs, and Others	0	31,662	31,662
Total Liabilities	<u>\$ 0</u>	<u>\$ 31,737</u>	<u>\$ 31,737</u>
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 171,041	\$ 0	\$ 171,041
Public Safety	0	1,189,755	1,189,755
Total Fund Balances	<u>\$ 171,041</u>	<u>\$ 1,189,755</u>	<u>\$ 1,360,796</u>
Total Liabilities and Fund Balances	<u>\$ 171,041</u>	<u>\$ 1,221,492</u>	<u>\$ 1,392,533</u>

District Attorney General  
Fifth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2014

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 21,691	\$ 0	\$ 21,691
Drug Control Fines	0	127,909	127,909
Drug Task Force Forfeitures and Seizures	0	140,054	140,054
Investment Income	310	2,441	2,751
Miscellaneous Refunds	0	500	500
Sale of Property	0	443	443
Drug Task Force Grant	0	12,000	12,000
Other Federal through State	0	5,000	5,000
Asset Forfeiture Funds	0	66,602	66,602
Contributions	0	23,750	23,750
<b>Total Revenues</b>	<b>\$ 22,001</b>	<b>\$ 378,699</b>	<b>\$ 400,700</b>
<u>Expenditures</u>			
Communication	\$ 0	\$ 21,096	\$ 21,096
Confidential Drug Enforcement Payments	0	26,297	26,297
Dues and Memberships	0	485	485
Operating Lease Payments	0	182,728	182,728
Licenses	0	148	148
Maintenance and Repair Services - Vehicles	0	498	498
Postal Charges	0	96	96
Printing, Stationary, and Forms	0	2,883	2,883
Travel	0	13,046	13,046
Tuition	0	4,175	4,175
Remittance of Revenues Collected	0	37,500	37,500
Other Contracted Services	0	4,344	4,344
Law Enforcement Supplies	0	2,299	2,299
Office Supplies	0	708	708
Tires and Tubes	0	1,474	1,474
Utilities	0	4,087	4,087
Vehicle Parts	0	392	392
Other Supplies and Materials	0	429	429
Premiums on Corporate Surety Bonds	0	312	312
Trustee's Commissions	174	1,718	1,892
Other Charges	0	5,681	5,681
Communication Equipment	0	17,525	17,525

(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>			
Data Processing Equipment	\$ 0	\$ 3,858	\$ 3,858
Law Enforcement Equipment	0	15,248	15,248
Motor Vehicles	0	53,250	53,250
Other Equipment	0	732	732
Total Expenditures	<u>\$ 174</u>	<u>\$ 401,009</u>	<u>\$ 401,183</u>
Other Financing Sources (Uses):			
Transfers to Blount County			
General Fund - Salary Supplements	\$ 0	\$ (33,000)	\$ (33,000)
Total Other Financing Sources (Uses)	<u>\$ 0</u>	<u>\$ (33,000)</u>	<u>\$ (33,000)</u>
Net Change in Fund Balances	\$ 21,827	\$ (55,310)	\$ (33,483)
Fund Balances, July 1, 2013	<u>149,214</u>	<u>1,245,065</u>	<u>1,394,279</u>
Fund Balances, June 30, 2014	<u>\$ 171,041</u>	<u>\$ 1,189,755</u>	<u>\$ 1,360,796</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, 2014

District  
Attorney  
General  
Fund

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ASSETS

Equity in Pooled Cash and Investments:

Cash with Trustee

\$ 347,517

Cash with Clerks, Register, and Sheriff

6,395

Total Assets

\$ 353,912

LIABILITIES AND FUND BALANCE

Liabilities

Accrued Payroll

\$ 3,692

Total Liabilities

\$ 3,692

Fund Balance

Restricted for:

Administration of Justice

\$ 350,220

Total Fund Balance

\$ 350,220

Total Liabilities and Fund Balance

\$ 353,912

District Attorney General  
Sixth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2014

	District Attorney General Fund
<hr/>	
<u>Revenues</u>	
District Attorney General Fees	\$ 67,092
Total Revenues	<u>\$ 67,092</u>
 <u>Expenditures</u>	
Secretaries and Law Clerks	\$ 61,062
Other Fringe Benefits	4,528
Other Contracted Services	13,900
Travel	11,300
Total Expenditures	<u>\$ 90,790</u>
 Net Change in Fund Balance	 \$ (23,698)
Fund Balance, July 1, 2013	<u>373,918</u>
 Fund Balance, June 30, 2014	 <u><u>\$ 350,220</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, 2014

	District Attorney General Fund	Crime Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash in Bank	\$ 0	\$ 22,222	\$ 22,222
Equity in Pooled Cash and Investments:			
Cash with Trustee	29,885	34,293	64,178
Cash with Clerks, Register, and Sheriff	1,276	0	1,276
Accounts Receivable	0	3,000	3,000
Total Assets	<u>\$ 31,161</u>	<u>\$ 59,515</u>	<u>\$ 90,676</u>

LIABILITIES AND FUND BALANCES

Liabilities

Accounts Payable	\$ 15	\$ 2,687	\$ 2,702
Payroll Deductions	0	243	243
Due to Litigants, Heirs, and Others	0	21,151	21,151
Total Liabilities	<u>\$ 15</u>	<u>\$ 24,081</u>	<u>\$ 24,096</u>

Fund Balances

Restricted for:			
Administration of Justice	\$ 31,146	\$ 0	\$ 31,146
Public Safety	0	35,434	35,434
Total Fund Balances	<u>\$ 31,146</u>	<u>\$ 35,434</u>	<u>\$ 66,580</u>
Total Liabilities and Fund Balances	<u>\$ 31,161</u>	<u>\$ 59,515</u>	<u>\$ 90,676</u>

District Attorney General  
Seventh Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2014

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 11,972	\$ 0	\$ 11,972
Drug Task Force Forfeitures and Seizures	0	57,656	57,656
Investment Income	0	1	1
Contributions	3,000	4,336	7,336
Miscellaneous Refunds	1	0	1
Drug Task Force Grant	0	34,901	34,901
<b>Total Revenues</b>	<b>\$ 14,973</b>	<b>\$ 96,894</b>	<b>\$ 111,867</b>
<u>Expenditures</u>			
Drug Task Force Personnel	\$ 0	\$ 44,308	\$ 44,308
Social Security	0	2,862	2,862
State Retirement	0	3,771	3,771
Life Insurance	0	41	41
Disability Insurance	0	308	308
Unemployment Compensation	0	90	90
Employer Medicare	0	669	669
Advertising	404	0	404
Audit Services	0	3,483	3,483
Communication	927	3,301	4,228
Data Processing Services	2,992	0	2,992
Confidential Drug Enforcement Payments	0	4,345	4,345
Dues and Memberships	300	0	300
Maintenance and Repair Services - Vehicles	0	6,670	6,670
Postal Charges	0	519	519
Printing, Stationery, and Forms	937	0	937
Towing Services	0	135	135
Travel	1,187	185	1,372
Other Contracted Services	0	2,185	2,185
Duplicating Supplies	306	0	306
Electricity	0	358	358
Gasoline	0	8,814	8,814
Law Enforcement Supplies	0	1,597	1,597
Office Supplies	855	139	994

(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>			
Water and Sewer	\$ 0	\$ 108	\$ 108
Insurance	0	6,218	6,218
Premiums on Corporate Surety Bonds	80	0	80
Trustee's Commission	114	577	691
In Service/Staff Development	2,604	697	3,301
Furniture and Fixtures	150	0	150
Total Expenditures	<u>\$ 10,856</u>	<u>\$ 91,380</u>	<u>\$ 102,236</u>
Net Change in Fund Balances	\$ 4,117	\$ 5,514	\$ 9,631
Fund Balances, July 1, 2013	<u>27,029</u>	<u>29,920</u>	<u>56,949</u>
Fund Balances, June 30, 2014	<u>\$ 31,146</u>	<u>\$ 35,434</u>	<u>\$ 66,580</u>

EIGHTH JUDICIAL DISTRICT

**EIGHTH JUDICIAL DISTRICT**

**FINDING 2014-001**

**DISCREPANCIES IN OPERATIONS OF THE JUDICIAL DISTRICT DRUG TASK FORCE ARE CURRENTLY BEING INVESTIGATED**

An investigation is ongoing in the Eighth Judicial District Drug Task Force Office. Findings, if any, resulting from the investigation will be included in a subsequent report.

District Attorney General  
Eighth Judicial District  
Balance Sheet  
June 30, 2014

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 24,685	\$ 24,685
Cash in Bank	0	8,841	8,841
Equity in Pooled Cash and Investments:			
Cash with Trustee	32,090	232,387	264,477
Accounts Receivable	0	1,140	1,140
Due from Other Governments	5,056	0	5,056
	<hr/>		
Total Assets	\$ 37,146	\$ 267,053	\$ 304,199

LIABILITIES AND FUND BALANCES

Liabilities

Accounts Payable	\$ 15,986	\$ 0	\$ 15,986
Payroll Deductions	0	891	891
Due to Litigants, Heirs, and Others	0	129,091	129,091
Total Liabilities	<u>\$ 15,986</u>	<u>\$ 129,982</u>	<u>\$ 145,968</u>

Fund Balances

Restricted for:			
Administration of Justice	\$ 21,160	\$ 0	\$ 21,160
Public Safety	0	137,071	137,071
Total Fund Balances	<u>\$ 21,160</u>	<u>\$ 137,071</u>	<u>\$ 158,231</u>
	<hr/>		
Total Liabilities and Fund Balances	<u>\$ 37,146</u>	<u>\$ 267,053</u>	<u>\$ 304,199</u>

District Attorney General  
Eighth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2014

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 71,357	\$ 0	\$ 71,357
Drug Task Force Forfeitures and Seizures	0	172,661	172,661
Investment Income	0	2,086	2,086
Contributions and Gifts	0	250	250
Miscellaneous Refunds	400	103	503
Drug Task Force Grant	0	65,000	65,000
Asset Forfeiture Funds	0	76,802	76,802
Other Direct Federal Revenue	0	5,423	5,423
<b>Total Revenues</b>	<b>\$ 71,757</b>	<b>\$ 322,325</b>	<b>\$ 394,082</b>
<u>Expenditures</u>			
Supervisor/Director	\$ 0	\$ 47,628	\$ 47,628
Detective(s)	0	40,356	40,356
Assistant(s)	0	41,356	41,356
Secretary(s)	0	36,000	36,000
Salary Supplements	0	5,999	5,999
Other Fringe Benefits	0	51,198	51,198
Communications	0	7,877	7,877
Contracts with Governmental Agencies	0	890	890
Confidential Drug Enforcement Payments	0	4,549	4,549
Licenses	0	7	7
Maintenance and Repair Services - Buildings	0	765	765
Maintenance and Repair Services - Vehicles	0	8,841	8,841
Postage Charges	0	201	201
Rentals	0	23,708	23,708
Tow-in Services	0	2,595	2,595
Travel	1,346	3,577	4,923
Tuition and Conference Fees	3,400	0	3,400
Other Contracted Services	1,643	3,765	5,408
Crushed Stone	0	3,135	3,135
Electricity	0	2,094	2,094
Gasoline	0	23,950	23,950

(Continued)

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

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Expenditures (Cont.)</u>			
Law Enforcement Supplies	\$ 0	\$ 14,331	\$ 14,331
Natural Gas	0	153	153
Office Supplies	0	1,306	1,306
Water and Sewer	0	575	575
Memberships and Dues	352	300	652
Other Supplies and Materials	1,846	0	1,846
Other Charges	609	1,870	2,479
Trustee's Commissions	708	2,845	3,553
Vehicle and Equipment Insurance	0	10,735	10,735
Workers' Compensation Coverage	0	4,388	4,388
Furniture and Fixtures	0	2,683	2,683
Law Enforcement Equipment	0	2,915	2,915
Motor Vehicles	0	29,290	29,290
Total Expenditures	<u>\$ 9,904</u>	<u>\$ 379,882</u>	<u>\$ 389,786</u>
<u>Other Financing Sources (Uses):</u>			
Transfers to District Attorneys' General Conference - Salary Supplements	\$ (46,064)	\$ 0	\$ (46,064)
Transfers to Other Governmental Units in District - Salary and Benefits	(8,783)	0	(8,783)
Total Other Financing Sources (Uses)	<u>\$ (54,847)</u>	<u>\$ 0</u>	<u>\$ (54,847)</u>
Net Change in Fund Balances	\$ 7,006	\$ (57,557)	\$ (50,551)
Fund Balances, July 1, 2013	14,154	194,628	208,782
Fund Balances, June 30, 2014	<u>\$ 21,160</u>	<u>\$ 137,071</u>	<u>\$ 158,231</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, 2014

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 2,772	\$ 2,772
Cash in Bank	0	130	130
Equity in Pooled Cash and Investments:			
Cash with Trustee	12,593	150,697	163,290
Cash with Clerks, Register, and Sheriff	284	180	464
Accounts Receivable	0	7,461	7,461
Due from Other Governments	1,255	8,198	9,453
Total Assets	<u>\$ 14,132</u>	<u>\$ 169,438</u>	<u>\$ 183,570</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 1,261	\$ 4,032	\$ 5,293
Accrued Payroll	0	13,431	13,431
Due to Litigants, Heirs, and Others	0	40,737	40,737
Total Liabilities	<u>\$ 1,261</u>	<u>\$ 58,200</u>	<u>\$ 59,461</u>
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 12,871	\$ 0	\$ 12,871
Public Safety	0	111,238	111,238
Total Fund Balances	<u>\$ 12,871</u>	<u>\$ 111,238</u>	<u>\$ 124,109</u>
Total Liabilities and Fund Balances	<u>\$ 14,132</u>	<u>\$ 169,438</u>	<u>\$ 183,570</u>

District Attorney General  
Ninth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2014

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 23,575	\$ 0	\$ 23,575
Drug Control Fines	0	84,725	84,725
Officers Costs	0	768	768
Drug Task Force Forfeitures and Seizures	0	49,297	49,297
Proceeds from Confiscated Property	0	31,931	31,931
Investment Income	0	8	8
Contributions and Gifts	0	4,173	4,173
Sale of Equipment	0	7,711	7,711
Drug Task Force Grant	0	56,000	56,000
Other Federal through State	0	4,490	4,490
Asset Forfeiture Funds	0	22,980	22,980
Insurance Recovery	0	28,865	28,865
<b>Total Revenues</b>	<b>\$ 23,575</b>	<b>\$ 290,948</b>	<b>\$ 314,523</b>
<u>Expenditures</u>			
Assistant(s)	\$ 0	\$ 119,965	\$ 119,965
Overtime Pay	0	920	920
Bonus Pay	0	1,500	1,500
Social Security	0	9,098	9,098
State Retirement	0	11,202	11,202
Life Insurance	0	154	154
Medical Insurance	0	18,701	18,701
Dental Insurance	0	490	490
Other Fringe Benefits	0	1,120	1,120
Audit Services	0	1,821	1,821
Communication	1,528	5,693	7,221
Contracts with Private Agencies	0	471	471
Confidential Drug Enforcement Payments	0	4,025	4,025
Dues and Memberships	498	400	898
Licenses	0	399	399
Maintenance Agreements	0	90	90
Maintenance and Repair Services - Equipment	0	320	320
Maintenance and Repair Services - Vehicles	0	3,024	3,024
Postal Charges	13	180	193

(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>			
Printing, Stationery, and Forms	\$ 23	\$ 0	\$ 23
Rentals	6,613	3,090	9,703
Tow-in Services	0	650	650
Travel	3,485	10,388	13,873
Other Contracted Services	150	0	150
Gasoline	0	20,261	20,261
Law Enforcement Supplies	0	6,986	6,986
Office Supplies	3,801	1,579	5,380
Tires and Tubes	0	730	730
Other Supplies and Materials	7,330	2,667	9,997
Liability Insurance	0	142	142
Premium on Corporate Surety Bond	0	912	912
Trustee's Commissions	242	1,570	1,812
Vehicle and Equipment Insurance	0	10,056	10,056
Workers' Compensation Insurance	0	3,561	3,561
In Service/Staff Development	400	1,495	1,895
Motor Vehicles	0	28,116	28,116
Total Expenditures	<u>\$ 24,083</u>	<u>\$ 271,776</u>	<u>\$ 295,859</u>
Other Financing Sources (Uses):			
Transfers to District Attorneys' General			
Conference - Salary Supplements	\$ (12,221)	\$ (47,141)	\$ (59,362)
Total Other Financing Sources (Uses)	<u>\$ (12,221)</u>	<u>\$ (47,141)</u>	<u>\$ (59,362)</u>
Net Change in Fund Balances	\$ (12,729)	\$ (27,969)	\$ (40,698)
Fund Balance, July 1, 2013	<u>25,600</u>	<u>139,207</u>	<u>164,807</u>
Fund Balance, June 30, 2014	<u>\$ 12,871</u>	<u>\$ 111,238</u>	<u>\$ 124,109</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, 2014

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 6,100	\$ 6,100
Cash in Bank	0	103,589	103,589
Equity in Pooled Cash and Investments:			
Cash with Trustee	202,623	1,609,921	1,812,544
Accounts Receivable	2,697	1,712	4,409
Total Assets	<u>\$ 205,320</u>	<u>\$ 1,721,322</u>	<u>\$ 1,926,642</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Due to Litigants, Heirs, and Others	\$ 0	\$ 103,589	\$ 103,589
Total Liabilities	<u>\$ 0</u>	<u>\$ 103,589</u>	<u>\$ 103,589</u>
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 205,320	\$ 0	\$ 205,320
Public Safety	0	1,617,733	1,617,733
Total Fund Balances	<u>\$ 205,320</u>	<u>\$ 1,617,733</u>	<u>\$ 1,823,053</u>
Total Liabilities and Fund Balances	<u>\$ 205,320</u>	<u>\$ 1,721,322</u>	<u>\$ 1,926,642</u>

District Attorney General  
Tenth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2014

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 60,221	\$ 0	\$ 60,221
Drug Control Fines	0	70,316	70,316
Drug Task Force Forfeitures and Seizures	0	1,028,101	1,028,101
Investment Income	151	3,534	3,685
Sale of Equipment	0	20,725	20,725
Contributions and Gifts	0	800	800
Drug Task Force Grant	0	14,947	14,947
Other State Revenues	0	14,457	14,457
Other Federal through State	0	1,741	1,741
Asset Forfeiture Funds	0	31,992	31,992
Other Direct Federal Revenue	0	1,595	1,595
Contributions	0	4,000	4,000
<b>Total Revenues</b>	<b>\$ 60,372</b>	<b>\$ 1,192,208</b>	<b>\$ 1,252,580</b>
<u>Expenditures</u>			
Drug Task Force Personnel	\$ 0	\$ 451,915	\$ 451,915
Secretary(s)	0	32,000	32,000
Overtime Pay	0	7,826	7,826
Social Security	0	35,588	35,588
State Retirement	0	26,451	26,451
Employee and Dependent Insurance	0	75,657	75,657
Life Insurance	0	806	806
Unemployment Compensation	0	1,401	1,401
Audit Services	0	2,119	2,119
Communications	7,922	13,126	21,048
Contributions	16,000	0	16,000
Confidential Drug Enforcement Payments	0	10,335	10,335
Dues and Memberships	300	178	478
Maintenance Agreements	0	7,638	7,638
Maintenance and Repair Services - Buildings	0	1,415	1,415
Maintenance and Repair Services - Vehicles	0	10,340	10,340

(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>			
Pest Control	\$ 0	\$ 275	\$ 275
Postal Charges	0	736	736
Rentals	0	1,875	1,875
Towing Services	0	670	670
Travel	12,439	12,553	24,992
Veterinary Services	0	996	996
Remittance of Revenues Collected	0	1,092	1,092
Disposal Fees	0	833	833
Other Contracted Services	0	2,177	2,177
Animal Food and Supplies	0	1,160	1,160
Gasoline	0	28,400	28,400
Law Enforcement Supplies	0	2,024	2,024
Office Supplies	4,856	4,708	9,564
Uniforms	0	4,960	4,960
Utilities	0	10,365	10,365
Other Supplies and Materials	55,391	0	55,391
Liability Insurance	0	14,504	14,504
Trustee's Commissions	409	0	409
Workers' Compensation Insurance	0	9,184	9,184
In Service/Staff Development	0	3,925	3,925
Other Charges	0	710	710
Law Enforcement Equipment	0	4,620	4,620
Motor Vehicles	0	2,720	2,720
Office Equipment	0	142	142
Other Equipment	0	19,930	19,930
Total Expenditures	\$ 97,317	\$ 805,354	\$ 902,671
Net Change in Fund Balances	\$ (36,945)	\$ 386,854	\$ 349,909
Fund Balances, July 1, 2013	242,265	1,230,879	1,473,144
Fund Balances, June 30, 2014	\$ 205,320	\$ 1,617,733	\$ 1,823,053

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, 2014

District  
Attorney  
General  
Fund

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ASSETS

Equity in Pooled Cash and Investments:

    Cash with Trustee

\$ 65,707

Due from Hamilton County General Fund

1,838

Total Assets

\$ 67,545

LIABILITIES AND FUND BALANCES

Liabilities

    Accounts Payable

\$ 1,050

Fund Balances

    Restricted for:

        Administration of Justice

\$ 66,495

Total Liabilities and Fund Balances

\$ 67,545

District Attorney General  
Eleventh Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2014

	District Attorney General Fund
<hr/>	
<u>Revenues</u>	
District Attorney General Fees	\$ 39,429
Investment Income	189
Miscellaneous Refunds	57
Total Revenues	<u>\$ 39,675</u>
<u>Expenditures</u>	
Office Supplies	\$ 644
Tuition	250
Computer Program Development	1,330
Computer Support	7,364
Total Expenditures	<u>\$ 9,588</u>
Other Financing Sources (Uses):	
Transfers to District Attorneys'	
General Conference:	
Registration Fees	\$ (9,100)
Total Other Financing Sources (Uses)	<u>\$ (9,100)</u>
Net Change in Fund Balance	\$ 20,987
Fund Balance, July 1, 2013	<u>45,508</u>
Fund Balance, June 30, 2014	<u><u>\$ 66,495</u></u>

TWELFTH JUDICIAL DISTRICT

**TWELFTH JUDICIAL DISTRICT**

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

District Attorney General  
Twelfth Judicial District  
Balance Sheet  
June 30, 2014

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 280	\$ 280
Equity in Pooled Cash and Investments:			
Cash with Trustee	29,853	32,059	61,912
Cash with Clerks, Register, and Sheriff	0	1,744	1,744
Due from Other Governments	225	0	225
	<hr/>		
Total Assets	\$ 30,078	\$ 34,083	\$ 64,161

FUND BALANCES

<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 30,078	\$ 0	\$ 30,078
Public Safety	0	34,083	34,083
	<hr/>		
Total Fund Balances	\$ 30,078	\$ 34,083	\$ 64,161

District Attorney General  
Twelfth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2014

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
Drug Control Fines	\$ 0	\$ 2,809	\$ 2,809
Other Local Option Taxes	0	25,648	25,648
District Attorney General Fees	23,198	0	23,198
Drug Task Force Forfeitures and Seizures	0	58,129	58,129
Sale of Property	0	16,500	16,500
Law Enforcement Grants	0	44,816	44,816
Total Revenues	<u>\$ 23,198</u>	<u>\$ 147,902</u>	<u>\$ 171,100</u>
<u>Expenditures</u>			
Supervisor/Director	\$ 0	\$ 36,000	\$ 36,000
Clerical Personnel	0	9,812	9,812
Overtime Pay	0	21,036	21,036
Social Security	0	5,114	5,114
State Retirement	0	4,098	4,098
Employee and Dependent Insurance	0	8,109	8,109
Unemployment Compensation	0	116	116
Communication	4,078	0	4,078
Confidential Drug Enforcement Payments	0	60	60
Dues and Memberships	0	220	220
Janitorial Services	980	0	980
Rentals	8,880	4,800	13,680
Travel	0	938	938
Gasoline	0	2,464	2,464
Office Supplies	442	0	442

(Continued)

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

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Expenditures (Cont.)</u>			
Utilities	\$ 0	\$ 1,991	\$ 1,991
Vehicle Parts	0	478	478
Premiums on Corporate Surety Bonds	0	245	245
Refunds	0	23,102	23,102
Trustee's Commission	232	839	1,071
In Service/Staff Development	548	0	548
Other Charges	122	92	214
Furniture and Fixtures	350	0	350
Total Expenditures	<u>\$ 15,632</u>	<u>\$ 119,514</u>	<u>\$ 134,796</u>
Other Financing Sources (Uses):			
Transfers to District Attorneys'			
General Conference:			
Contributions	\$ (3,600)	\$ 0	\$ (3,600)
Total Other Financing Sources (Uses)	<u>\$ (3,600)</u>	<u>\$ 0</u>	<u>\$ (3,600)</u>
Net Change in Fund Balances	\$ 3,966	\$ 28,388	\$ 36,304
Fund Balances, July 1, 2013	<u>26,112</u>	<u>5,695</u>	<u>31,807</u>
Fund Balances, June 30, 2014	<u>\$ 30,078</u>	<u>\$ 34,083</u>	<u>\$ 64,161</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, 2014

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Equity in Pooled Cash and Investments:			
Cash with Trustee	\$ 10,246	\$ 8,303	\$ 18,549
Cash with Clerks, Register, and Sheriff	2,955	0	2,955
	<hr/>		
Total Assets	\$ 13,201	\$ 8,303	\$ 21,504
	<hr/> <hr/>		
<u>FUND BALANCES</u>			
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 13,201	\$ 0	\$ 13,201
Public Safety	0	8,303	8,303
Total Fund Balances	\$ 13,201	\$ 8,303	\$ 21,504
	<hr/>		
Total Liabilities and Fund Balances	\$ 13,201	\$ 8,303	\$ 21,504
	<hr/> <hr/>		

District Attorney General  
Thirteenth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2014

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
Drug Control Fines	\$ 0	\$ 6,916	\$ 6,916
District Attorney General Fees	43,329	0	43,329
Drug Task Force Forfeitures and Seizures	0	15,242	15,242
Proceeds from Confiscated Property	0	162	162
Miscellaneous Refunds	1,442	215	1,657
Drug Control Grants	0	42,012	42,012
Law Enforcement Grants	0	37,237	37,237
Other	0	3,285	3,285
<b>Total Revenues</b>	<b>\$ 44,771</b>	<b>\$ 105,069</b>	<b>\$ 149,840</b>
<u>Expenditures</u>			
Supervisor/Director	\$ 0	\$ 11,243	\$ 11,243
Accountants/Bookkeepers	0	48,000	48,000
Part-time Personnel	34,451	0	34,451
Longevity Pay	0	600	600
Other Salaries and Wages	0	17,884	17,884
Jury and Witness Fees	952	0	952
Other Fringe Benefits	4,358	14,683	19,041
Audit Services	0	1,697	1,697
Communication	2,255	11,961	14,216
Dues and Memberships	652	0	652
Licenses	100	0	100
Rentals	0	181	181
Travel	2,738	2,347	5,085
Other Contracted Services	300	0	300
Gasoline	0	63	63
Library Books/Media	237	0	237
Office Supplies	829	1,343	2,172
Utilities	0	179	179

(Continued)

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

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Expenditures (Cont.)</u>			
Building and Contents Insurance	\$ 0	\$ 358	\$ 358
Premiums on Corporate Surety Bonds	0	260	260
Trustee's Commission	263	231	494
In-Service/Staff Development	9,236	0	9,236
Other Charges	1,895	2,646	4,541
Motor Vehicles	0	1,064	1,064
Office Equipment	55	0	55
Total Expenditures	<u>\$ 58,321</u>	<u>\$ 114,740</u>	<u>\$ 173,061</u>
Net Change in Fund Balances	\$ (13,550)	\$ (9,671)	\$ (23,221)
Fund Balances, July 1, 2013	<u>26,751</u>	<u>17,974</u>	<u>44,725</u>
Fund Balances, June 30, 2014	<u>\$ 13,201</u>	<u>\$ 8,303</u>	<u>\$ 21,504</u>

FOURTEENTH JUDICIAL DISTRICT

**FOURTEENTH JUDICIAL DISTRICT**

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

District Attorney General  
Fourteenth Judicial District  
Balance Sheet  
June 30, 2014

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 1,847	\$ 1,847
Cash in Bank	0	844	844
Equity in Pooled Cash and Investments:			
Cash with Trustee	92,686	370,282	462,968
Cash with Clerks, Register, and Sheriff	4,614	788	5,402
Due from Other Governments	0	12,217	12,217
Total Assets	<u>\$ 97,300</u>	<u>\$ 385,978</u>	<u>\$ 483,278</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 0	\$ 48,498	\$ 48,498
Due to State of Tennessee	0	148	148
Total Liabilities	<u>\$ 0</u>	<u>\$ 48,646</u>	<u>\$ 48,646</u>
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 97,300	\$ 0	\$ 97,300
Public Safety	0	337,332	337,332
Total Fund Balances	<u>\$ 97,300</u>	<u>\$ 337,332</u>	<u>\$ 434,632</u>
Total Liabilities and Fund Balances	<u>\$ 97,300</u>	<u>\$ 385,978</u>	<u>\$ 483,278</u>

District Attorney General  
Fourteenth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2014

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
Drug Control Fines	\$ 0	\$ 175,801	\$ 175,801
District Attorney General Fees	33,902	0	33,902
Drug Task Force Forfeitures and Seizures	0	5,194	5,194
Investment Income	0	2,645	2,645
Miscellaneous Refunds	0	278	278
Drug Control Grants	0	56,000	56,000
Other Contracted Services	0	122,108	122,108
Total Revenues	\$ 33,902	\$ 362,026	\$ 395,928
<u>Expenditures</u>			
Supervisor/Director	\$ 0	\$ 30,157	\$ 30,157
Investigators	0	126,833	126,833
Social Security	0	12,356	12,356
State Retirement	0	7,052	7,052
Dental Insurance	0	258	258
Unemployment Compensation	0	575	575
Audit Services	0	1,466	1,466
Communication	12,844	3,662	16,506
Contributions	0	4,625	4,625
Confidential Drug Enforcement Payments	0	1,325	1,325
Dues and Memberships	322	300	622
Janitorial Services	6,500	0	6,500
Maintenance and Repair Services - Vehicles	0	4,181	4,181
Rentals	10,158	16,800	26,958
Travel	1,016	1,190	2,206
Other Contracted Services	2,661	0	2,661
Law Enforcement Supplies	0	2,502	2,502
Office Supplies	2,974	1,070	4,044
Periodicals	378	0	378
Uniforms	0	360	360
Other Supplies and Materials	695	9,425	10,120
Premiums of Corporate Surety Bonds	0	126	126
Vehicle and Equipment Insurance	0	4,014	4,014
Other Charges	5,208	30	5,238
Total Expenditures	\$ 42,756	\$ 228,307	\$ 271,063

(Continued)

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

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
Other Financing Sources (Uses):			
Insurance Recovery	\$ 0	\$ 2,776	\$ 2,776
Transfers to District Attorneys'			
General Conference:			
Registration Fees	(2,200)	0	(2,200)
Salary Supplements	0	(120,040)	(120,040)
Total Other Financing Sources (Uses)	<u>\$ (2,200)</u>	<u>\$ (117,264)</u>	<u>\$ (119,464)</u>
Net Change in Fund Balances	\$ (11,054)	\$ 16,455	\$ 5,401
Fund Balances, July 1, 2013	<u>108,354</u>	<u>320,877</u>	<u>429,231</u>
Fund Balances, June 30, 2014	<u>\$ 97,300</u>	<u>\$ 337,332</u>	<u>\$ 434,632</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, 2014

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 268,777	\$ 268,777
Cash in Bank	0	3,362	3,362
Equity in Pooled Cash and Investments:			
Cash with Trustee	14,228	621,268	635,496
Due from Other Governments	0	13,000	13,000
	<hr/>		
Total Assets	\$ 14,228	\$ 906,407	\$ 920,635
	<hr/> <hr/>		
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 0	\$ 42,012	\$ 42,012
Due to Other Funds	0	3,934	3,934
Due to Litigants, Heirs, and Others	0	256,532	256,532
Total Liabilities	\$ 0	\$ 302,478	\$ 302,478
	<hr/>		
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 14,228	\$ 0	\$ 14,228
Public Safety	0	603,939	603,939
Total Fund Balances	\$ 14,228	\$ 603,939	\$ 618,167
	<hr/>		
Total Liabilities and Fund Balances	\$ 14,228	\$ 906,417	\$ 920,645
	<hr/> <hr/>		

District Attorney General  
Fifteenth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2014

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
Drug Control Fines	\$ 0	\$ 41,011	\$ 41,011
District Attorney General Fees	33,758	0	33,758
Drug Task Force Forfeitures and Seizures	0	59,629	59,629
Proceeds from Confiscated Property	0	60,339	60,339
Miscellaneous Refunds	48	21	69
Law Enforcement Grants	0	15,000	15,000
Damages Recovered from Individuals	0	277	277
Contributions	0	7,000	7,000
Total Revenues	<u>\$ 33,806</u>	<u>\$ 183,277</u>	<u>\$ 217,083</u>
<u>Expenditures</u>			
Part-time Personnel	\$ 575	\$ 0	\$ 575
Other Salaries and Wages	0	131,027	131,027
Jury and Witness Fees	1,507	0	1,507
Communication	0	9,675	9,675
Confidential Drug Enforcement Payments	0	19,661	19,661
Legal Services	0	315	315
Maintenance and Repair Services - Office Equipment	0	4,526	4,526
Maintenance and Repair Services - Vehicles	0	13,258	13,258
Rentals	0	6,068	6,068
Tow-in Services	0	3,368	3,368
Travel	1,757	8,850	10,607
Other Contracted Services	400	2,150	2,550
Library Books/Media	3,024	0	3,024
Office Supplies	8,491	4,964	13,455
Other Supplies and Materials	484	4,276	4,760
Trustee's Commission	323	1,610	1,933
In-Service/Staff Development	3,500	3,095	6,595
Other Charges	2,066	8,353	10,419
Building Construction	0	408	408
Communication Equipment	0	3,390	3,390
Data Processing Equipment	1,120	0	1,120
Motor Vehicles	0	8,020	8,020
Other Equipment	0	44,223	44,223
Total Expenditures	<u>\$ 23,247</u>	<u>\$ 277,237</u>	<u>\$ 300,484</u>
Other Financing Sources (Uses):			
Transfers to District Attorneys General			
Conference - Salary Supplements	\$ (2,635)	\$ 0	\$ (2,635)
Total Other Financing Sources (Uses)	<u>\$ (2,635)</u>	<u>\$ 0</u>	<u>\$ (2,635)</u>
Net Change in Fund Balances	\$ 7,924	\$ (93,960)	\$ (86,036)
Fund Balances, July 1, 2013	6,304	697,889	704,193
Fund Balances, June 30, 2014	<u>\$ 14,228</u>	<u>\$ 603,929</u>	<u>\$ 618,157</u>

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, 2014

District  
Attorney  
General  
Fund

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ASSETS

Equity in Pooled Cash and Investments:	
Cash with Trustee	\$ 353,392
Cash with Clerks, Register, and Sheriff	7,781
Due from Other Governments	<u>1,313</u>
Total Assets	<u>\$ 362,486</u>

LIABILITIES AND FUND BALANCE

<u>Liabilities</u>	
Accounts Payable	\$ 2,183
Accrued Payroll	<u>1,205</u>
Total Liabilities	<u>\$ 3,388</u>
 <u>Fund Balance</u>	
Restricted for:	
Administration of Justice	\$ 359,098
Total Fund Balance	<u>\$ 359,098</u>
 Total Liabilities and Fund Balance	<u>\$ 362,486</u>

District Attorney General  
Sixteenth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2014

	District Attorney General Fund
<hr/>	
<u>Revenues</u>	
District Attorney General Fees	\$ 66,805
Total Revenues	<u>\$ 66,805</u>
<u>Expenditures</u>	
Part-time Personnel	\$ 7,697
Social Security	476
Employer Medicare	112
Data Processing Services	827
Dues and Memberships	1,477
Travel	2,093
Other Contracted Services	658
Office Supplies	134
Other Supplies and Materials	4,143
Trustee Commissions	626
In Service/Staff Development	4,800
Office Equipment	3,462
Total Expenditures	<u>\$ 26,505</u>
Other Financing Sources (Uses):	
Transfers to District Attorneys General Conference:	
Salary Supplements	\$ (20,010)
Total Other Financing Sources (Uses)	<u>\$ (20,010)</u>
Net Change in Fund Balance	\$ 20,290
Fund Balance, July 1, 2013	<u>338,808</u>
Fund Balance, June 30, 2014	<u><u>\$ 359,098</u></u>

SEVENTEENTH JUDICIAL DISTRICT

**SEVENTEENTH JUDICIAL DISTRICT**

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

District Attorney General  
Seventeenth Judicial District  
Balance Sheet  
June 30, 2014

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 6,063	\$ 6,063
Equity in Pooled Cash and Investments:			
Cash with Trustee	88,039	306,915	394,954
Cash with Clerks, Register, and Sheriff	0	48	48
Accounts Receivable	0	7,390	7,390
Due from Other Governments	0	12,370	12,370
	<hr/>		
Total Assets	\$ 88,039	\$ 332,786	\$ 420,825
	<hr/>		
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 0	\$ 4,755	\$ 4,755
Accrued Payroll	0	1,971	1,971
Due to Litigants, Heirs, and Others	0	4,175	4,175
Total Liabilities	\$ 0	\$ 10,901	\$ 10,901
	<hr/>		
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 88,039	\$ 0	\$ 88,039
Public Safety	0	321,885	321,885
Total Fund Balances	\$ 88,039	\$ 321,885	\$ 409,924
	<hr/>		
Total Liabilities and Fund Balances	\$ 88,039	\$ 332,786	\$ 420,825
	<hr/>		

District Attorney General  
Seventeenth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2014

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 19,959	\$ 0	\$ 19,959
Drug Control Fines	0	63,561	63,561
Drug Task Force Forfeitures and Seizures	0	103,012	103,012
Proceeds from Confiscated Property	0	120,959	120,959
Miscellaneous Refunds	10	2,219	2,229
Contributions and Gifts	0	53,685	53,685
Other Federal through State	0	45,000	45,000
Total Revenues	\$ 19,969	\$ 388,436	\$ 408,405
<u>Expenditures</u>			
<u>District Attorney General</u>			
Supervisor/Director	\$ 0	\$ 58,489	\$ 58,489
Detectives	0	51,940	51,940
Salary Supplements	0	36,814	36,814
Secretary(s)	0	4,410	4,410
Social Security	0	7,120	7,120
State Retirement	0	6,759	6,759
Employer Medicare	0	1,665	1,665
Communication	0	10,325	10,325
Contracts with Government Agencies	0	2,138	2,138
Confidential Drug Buys	0	12,629	12,629
Confidential Informant Fees	0	4,927	4,927
Other Confidential Expenses	0	1,113	1,113
Dues and Memberships	345	300	645
Maintenance and Repair Services - Buildings	0	286	286
Maintenance and Repair Services - Equipment	0	1,186	1,186
Maintenance and Repair Services - Vehicles	0	14,861	14,861
Medical and Dental Services	0	34,813	34,813
Postal Charges	0	1,332	1,332
Rentals	0	14,400	14,400
Towing Services	0	1,605	1,605
Travel	4,315	2,068	6,383
Periodicals	3,803	0	3,803
Animal Food and Supplies	0	685	685
Electricity	0	2,437	2,437
Gasoline	0	19,131	19,131
Law Enforcement Supplies	0	393	393
Natural Gas	0	2,013	2,013
Office Supplies	0	3,632	3,632
Tires and Tubes	0	1,540	1,540

(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>			
Uniforms	\$ 0	\$ 928	\$ 928
Utilities	0	192	192
Water and Sewer	0	1,020	1,020
Trustee's Commission	198	2,565	2,763
In-Service/Staff Development	0	2,689	2,689
Other Charges	1,730	3,678	5,408
Law Enforcement Equipment	0	2,991	2,991
Motor Vehicles	0	49,907	49,907
Office Equipment	0	902	902
Total Expenditures	<u>\$ 10,391</u>	<u>\$ 363,883</u>	<u>\$ 374,274</u>
Other Financing Sources (Uses):			
Transfers to District Attorneys'			
General Conference:			
Registration Fees	\$ (2,800)	\$ 0	\$ (2,800)
Total Other Financing Sources (Uses)	<u>\$ (2,800)</u>	<u>\$ 0</u>	<u>\$ (2,800)</u>
Net Change in Fund Balances	\$ 6,778	\$ 24,553	\$ 31,331
Fund Balances, July 1, 2013	81,261	297,332	378,593
Fund Balances, June 30, 2014	<u>\$ 88,039</u>	<u>\$ 321,885</u>	<u>\$ 409,924</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, 2014

	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	5,757	5,757
Cash in Bank	0	356,450	356,450
Equity in Pooled Cash and Investments:			
Cash with Trustee	64,197	708,501	772,698
Total Assets	<u>\$ 64,197</u>	<u>\$ 1,072,708</u>	<u>\$ 1,136,905</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Due to Other Funds	\$ 4,682	\$ 111,571	\$ 116,253
Due to Litigants, Heirs, and Others	0	374,561	374,561
Total Liabilities	<u>\$ 4,682</u>	<u>\$ 486,132</u>	<u>\$ 490,814</u>
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 59,515	\$ 0	\$ 59,515
Public Safety	0	586,576	586,576
Total Fund Balances	<u>\$ 59,515</u>	<u>\$ 586,576</u>	<u>\$ 646,091</u>
Total Liabilities and Fund Balances	<u>\$ 64,197</u>	<u>\$ 1,072,708</u>	<u>\$ 1,136,905</u>

District Attorney General  
Eighteenth Judicial District  
Summary of Financial Operations  
June 30, 2014

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 29,931	\$ 0	\$ 29,931
Drug Control Fines	0	22,717	22,717
Drug Task Force Forfeitures and Seizures	0	3,819	3,819
Proceeds from Confiscated Property	0	69,241	69,241
Miscellaneous Refunds	1,547	9,398	10,945
Sale of Equipment	0	37,997	37,997
Damages Recovered from Individuals	0	2,590	2,590
Contributions and Gifts	0	65,163	65,163
Edward Byrne Memorial Justice Assistance Grant	0	21,150	21,150
Asset Forfeiture Funds	0	73,248	73,248
Other Direct Federal Revenue	0	1,402	1,402
<b>Total Revenues</b>	<b>\$ 31,478</b>	<b>\$ 306,725</b>	<b>\$ 338,203</b>
<u>Expenditures</u>			
Investigators	\$ 0	\$ 242,950	\$ 242,950
Secretary(s)	0	24,708	24,708
Advertising	0	399	399
Auditing Services	0	1,470	1,470
Communication	0	14,728	14,728
Contracts with Government Agencies	0	8,000	8,000
Contracts with Private Agencies	0	3,000	3,000
Contributions	0	2,000	2,000
Data Processing Services	0	17,211	17,211
Drug Buys	0	7,270	7,270
Payments to Confidential Informants	0	1,610	1,610
Undercover Operating Expenses	0	25	25
Dues and Memberships	652	640	1,292
Janitorial Services	4,240	1,080	5,320
Legal Services	1,072	0	1,072
Legal Notices, Recording, and Court Costs	209	0	209
Licenses	0	357	357
Maintenance Agreements	2,370	1,845	4,215
Maintenance and Repair Services - Equipment	0	7,725	7,725
Maintenance and Repair Services - Vehicles	0	15,697	15,697
Pest Control	0	120	120
Postal Charges	0	1,128	1,128
Printing, Stationery, and Forms	0	640	640
Rentals	6,000	0	6,000
Towing Services	0	2,445	2,445
Travel	1,504	2,881	4,385
Veterinary Services	0	1,275	1,275
Disposal Fees	0	845	845
Other Contracted Services	6,430	5,887	12,317
Animal Food and Supplies	0	481	481
Custodial Supplies	0	257	257
Data Processing Supplies	0	471	471

(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>			
Diesel Fuel	\$ 0	\$ 1,077	\$ 1,077
Electricity	0	6,434	6,434
Equipment and Machinery Parts	0	159	159
Fuel Oil	0	618	618
Gasoline	0	34,702	34,702
General Construction Materials	0	91	91
Law Enforcement Supplies	0	2,735	2,735
Lubricants	0	4	4
Natural Gas	0	570	570
Food Supplies	596	1,543	2,139
Office Supplies	16	3,014	3,030
Periodicals	0	76	76
Small Tools	0	222	222
Uniforms	0	3,261	3,261
Vehicle Parts	0	124	124
Water and Sewer	0	256	256
Testing	0	50	50
Other Supplies and Materials	0	648	648
Building and Contents Insurance	0	14,058	14,058
Premiums on Corporate Surety Bonds	0	50	50
Trustee's Commission	299	920	1,219
In-Service Training	4,069	5,076	9,145
Other Charges	494	6,775	7,269
Communication Equipment	0	210	210
Furniture and Fixtures	275	100	375
Data Processing Equipment	0	11,367	11,367
Law Enforcement Equipment	0	8,269	8,269
Total	<u>\$ 28,226</u>	<u>\$ 469,554</u>	<u>\$ 497,780</u>
Total Expenditures	\$ 28,226	\$ 469,554	\$ 497,780
Net Change in Fund Balances	\$ 3,252	\$ (162,829)	\$ (159,577)
Fund Balances, July 1, 2013	<u>56,263</u>	<u>749,405</u>	<u>805,668</u>
Fund Balances, June 30, 2014	<u>\$ 59,515</u>	<u>\$ 586,576</u>	<u>\$ 646,091</u>

NINETEENTH JUDICIAL DISTRICT

**NINETEENTH JUDICIAL DISTRICT**

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

District Attorney General  
Nineteenth Judicial District  
Balance Sheet  
June 30, 2014

	<u>District Attorney General</u>		<u>Total</u>		
	<u>Fraud and</u>	<u>Victims</u>	<u>District</u>	<u>Drug</u>	<u>Total</u>
	<u>Economic</u>	<u>Assessment</u>	<u>Attorney</u>	<u>Task</u>	<u>All</u>
	<u>Crimes</u>	<u>Program</u>	<u>General</u>	<u>Force</u>	<u>Funds</u>
	<u>Fund</u>		<u>Fund</u>	<u>Fund</u>	
<u>ASSETS</u>					
Cash:					
Cash on Hand	\$ 0	\$ 0	\$ 0	\$ 9,648	\$ 9,648
Cash in Bank	0	0	0	1,465	1,465
Equity in Pooled Cash and Investments:					
Cash with Trustee	42,580	12,642	55,222	81,297	136,519
Accounts Receivable	1,133	0	1,133	290	1,423
Due from Other Governments	1,030	0	1,030	7,197	8,227
Total Assets	<u>\$ 44,743</u>	<u>\$ 12,642</u>	<u>\$ 57,385</u>	<u>\$ 99,897</u>	<u>\$ 157,282</u>
<u>LIABILITIES AND FUND BALANCES</u>					
<u>Liabilities</u>					
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 4,613	\$ 4,613
Accrued Payroll		287	287	1,004	1,291
Total Liabilities	<u>\$ 0</u>	<u>\$ 287</u>	<u>\$ 287</u>	<u>\$ 5,617</u>	<u>\$ 5,904</u>
<u>Fund Balances</u>					
Restricted for:					
Administration of Justice	\$ 44,743	\$ 12,355	\$ 57,098	\$ 0	\$ 57,098
Public Safety	0		0	94,280	94,280
Total Fund Balances	<u>\$ 44,743</u>	<u>\$ 12,355</u>	<u>\$ 57,098</u>	<u>\$ 94,280</u>	<u>\$ 151,378</u>
Total Liabilities and Fund Balances	<u>\$ 44,743</u>	<u>\$ 12,642</u>	<u>\$ 57,385</u>	<u>\$ 99,897</u>	<u>\$ 157,282</u>

District Attorney General  
Nineteenth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2014

	District Attorney General Fund			Total District Attorney General Fund	Drug Task Force Fund	Total All Funds
	Fraud and Economic Crimes Fund	Safe Neighborhood Program	Victims Assessment Program			
<u>Revenues</u>						
Drug Control Fines	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,368	\$ 3,368
Drug Task Force Forfeitures and Seizures	0	0	0	0	63,628	63,628
Victims Assistance Assessments	0	0	22,854	22,854	0	22,854
Investment Income	0	0	0	0	46	46
Miscellaneous Refunds	1,532	0	0	1,532	197	1,729
Sale of Equipment	0	0	0	0	89,897	89,897
Contributions	0	0	0	0	8,465	8,465
Other Local Revenues	0	0	0	0	143	143
District Attorney General Fees	22,731	0	0	22,731	0	22,731
Drug Control Grant	0	0	0	0	55,375	55,375
Other Direct Federal Revenue	0	0	0	0	72,255	72,255
<b>Total Revenues</b>	<b>\$ 24,263</b>	<b>\$ 0</b>	<b>\$ 22,854</b>	<b>\$ 47,117</b>	<b>\$ 293,374</b>	<b>\$ 340,491</b>
<u>Expenditures</u>						
Deputy(s)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 72,681	\$ 72,681
Assistants	0	0	30,166	30,166	0	30,166
Other Salaries and Wages	0	3,387	0	3,387	0	3,387
Overtime Pay	0	0	0	0	56,712	56,712
Social Security	0	196	1,990	2,186	5,328	7,514
State Retirement	0	0	1,844	1,844	13,047	14,891
Life Insurance	0	0	0	0	56	56
Medical Insurance	0	0	0	0	17,939	17,939
Employer Medicare	0	46	465	511	1,246	1,757
Audit Services	0	0	0	0	1,544	1,544
Communications	1,328	0	0	1,328	24,802	26,130
Confidential Drug Enforcement Payments	0	0	0	0	22,677	22,677
Dues and Memberships	0	0	0	0	910	910
Janitorial Services	3,000	0	0	3,000	0	3,000
Licenses	0	0	0	0	460	460
Maintenance and Repair Services - Equipment	0	0	0	0	1,069	1,069
Maintenance and Repair Services - Office Equipment	0	0	0	0	916	916
Maintenance and Repair Services - Vehicles	0	0	0	0	8,076	8,076
Postal Charges	0	0	0	0	211	211
Printing, Stationery, and Forms	0	0	0	0	68	68
Rentals	0	0	0	0	18,828	18,828

(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	Safe Neighborhood Program	Victims Assessment Program			
<u>Expenditures (Cont.)</u>						
Travel	\$ 5,122	\$ 0	\$ 3,448	\$ 8,570	\$ 9,573	\$ 18,143
Tuition	3,800	0	0	3,800	2,395	6,195
Disposal Fees	0	0	0	0	274	274
Other Contracted Services	784	0	6,592	7,376	4,895	12,271
Food Supplies	0	0	202	202	0	202
Data Processing Supplies	0	0	0	0	3,338	3,338
Gasoline	0	0	0	0	27,128	27,128
Law Enforcement Supplies	0	0	0	0	7,058	7,058
Library Books/Media	152	0	0	152	0	152
Other Supplies and Materials	431	0	2,026	2,457	5,520	7,977
Building and Contents Insurance	0	0	0	0	6,264	6,264
Indirect Cost	0	0	0	0	2,500	2,500
Premium on Corporate Surety Bonds	19	0	0	19	175	194
Communication Equipment	0	0	0	0	3,684	3,684
Motor Vehicles	0	0	0	0	24,201	24,201
Law Enforcement Equipment	0	0	0	0	22,009	22,009
Data Processing Equipment	3,379	0	0	3,379	3,420	6,799
Office Equipment	0	0	0	0	4,045	4,045
Total Expenditures	\$ 18,015	\$ 3,629	\$ 46,733	\$ 68,377	\$ 373,049	\$ 441,426
<u>Other Financing Sources (Uses):</u>						
Transfers In	\$ 0	\$ 0	\$ 0	\$ 0	\$ 13,741	\$ 13,741
Transfers Out	0	(13,741)	0	(13,741)	0	(13,741)
Total Other Financing Sources (Uses)	\$ 0	\$ (13,741)	\$ 0	\$ (13,741)	\$ 13,741	\$ 0
Net Change in Fund Balances	\$ 6,248	\$ (17,370)	\$ (23,879)	\$ (35,001)	\$ (65,934)	\$ (100,935)
Fund Balances, July 1, 2013	38,495	17,370	36,234	92,099	160,214	252,313
Fund Balances, June 30, 2014	\$ 44,743	\$ 0	\$ 12,355	\$ 57,098	\$ 94,280	\$ 151,378

TWENTIETH JUDICIAL DISTRICT

**TWENTIETH JUDICIAL DISTRICT**

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

Twentieth Judicial District  
District Attorney General  
Balance Sheet  
June 30, 2014

	District Attorney General Fund	Federal Asset Forfeiture Fund	Drug Task Force Fund	Total All Funds
Cash:				
Cash on Hand	\$ 0 \$	500 \$	20,000 \$	20,500
Equity in Pooled Cash and Investments:				
Cash with Trustee	40,530	37,629	2,666,224	2,744,383
Accounts Receivable	1,377	0	96,399	97,776
Accrued Interest Receivable	0	0	17	17
Other Current Assets	595	0	0	595
Due from Other Funds	29,128	14,529	14,321	57,978
Total Assets	\$ 71,630 \$	52,658 \$	2,796,961 \$	2,921,249

ASSETS

Cash:
Cash on Hand
Equity in Pooled Cash and Investments:
Cash with Trustee
Accounts Receivable
Accrued Interest Receivable
Other Current Assets
Due from Other Funds
Total Assets

LIABILITIES AND FUND BALANCES

	District Attorney General Fund	Federal Asset Forfeiture Fund	Drug Task Force Fund	Total All Funds
<u>Liabilities</u>				
Accounts Payable	\$ 9,817 \$	0 \$	238,343 \$	248,160
Accrued Payroll	0	0	8,235	8,235
Due to Other Funds	0	0	14,107	14,107
Other Current Liabilities	99	888	1,628,661	1,629,648
Total Liabilities	\$ 9,916 \$	888 \$	1,889,346 \$	1,900,150
<u>Fund Balances</u>				
Restricted for:				
Administration of Justice	\$ 61,714 \$	51,770 \$	0 \$	113,484
Public Safety	0	0	907,615	907,615
Total Fund Balances	\$ 61,714 \$	51,770 \$	907,615 \$	1,021,099
Total Liabilities and Fund Balances	\$ 71,630 \$	52,658 \$	2,796,961 \$	2,921,249

District Attorney General  
Twentieth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2014

	District Attorney General Fund	Metro Appropriations	Federal Asset Forfeiture Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>					
District Attorney General Fees	\$ 72,990	\$ 0	\$ 0	\$ 0	\$ 72,990
Drug Control Fines	0	0	0	412,846	412,846
Forfeitures and Seizures	0	0	38,184	355,983	394,167
Other General Service Charges	0	25,055	0	0	25,055
Investment Income	377	213	88	11,481	12,159
Miscellaneous Refunds	1,099	0	867	12,845	14,811
Proceeds from Confiscated Property	0	0	0	714,676	714,676
Other State Revenues	0	340,000	0	0	340,000
Other Direct Federal Revenue	0	75,002	0	0	75,002
Other Federal through State	0	133,037	0	0	133,037
<b>Total Revenues</b>	<b>\$ 74,466</b>	<b>\$ 573,307</b>	<b>\$ 39,139</b>	<b>\$ 1,507,831</b>	<b>\$ 2,194,743</b>
<u>Expenditures</u>					
Longevity Pay	0	27,033	0	6,680	33,713
Overtime Pay	0	10	0	95,035	95,045
Other Salaries and Wages	0	3,341,556	0	580,053	3,921,609
Social Security	0	194,646	0	41,719	236,365
Employee and Dependent Insurance	0	489,727	0	33,982	523,709
Life Insurance	0	8,739	0	829	9,568
Dental Insurance	0	18,066	0	1,427	19,493
Local Retirement	0	528,834	0	107,048	635,882
Employer Medicare	0	45,521	0	9,757	55,278
Other Fringe Benefits	0	15,976	0	942	16,918

(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>					
Accounting Services	\$ 0	\$ 0	\$ 0	\$ 1,792	\$ 1,792
Communication	0	66,330	0	130,948	197,278
Data Processing Services	0	113,149	0	18,142	131,291
Informants	0	0	0	600	600
Drug Buys	0	0	0	30,561	30,561
Dues and Memberships	450	1,277	0	135	1,862
Janitorial Services	0	0	0	11,058	11,058
Legal Services	0	0	0	1,182	1,182
Legal Notices, Recordings, and Court Costs	0	18,654	0	113	18,767
Licenses	1,200	10,069	0	0	11,269
Maintenance and Repair Services - Buildings	0	52,062	0	91	52,153
Maintenance and Repair Services - Office Equipment	0	0	0	82,516	82,516
Maintenance and Repair Services - Vehicles	0	19,151	22	31,839	51,012
Pest Control	0	0	0	439	439
Postal Charges	52	26,787	0	0	26,839
Printing, Stationery, and Forms	0	1,293	0	212	1,505
Rentals	0	610,706	0	126	610,832
Towing Services	0	0	0	4,035	4,035
Travel	0	49,429	0	31,545	80,974
Other Contracted Services	1,240	3,182	0	139,837	144,259

(Continued)

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

	District Attorney General Fund	Metro Appropriations Fund	Federal Asset Forfeiture Fund	Drug Task Force Fund	Total All Funds
<u>Expenditures (Cont.)</u>					
Electricity	\$ 0	\$ 0	\$ 0	\$ 18,608	\$ 18,608
Gasoline	0	0	0	34,035	34,035
Natural Gas	0	0	0	3,563	3,563
Office Supplies	0	37,857	103	10,720	48,680
Periodicals	5,470	3,202	0	3,042	11,714
Water and Sewer	0	0	0	1,869	1,869
Other Supplies and Materials	0	0	0	10,553	10,553
Liability Insurance	0	0	0	2,048	2,048
In-Service/Staff Development	0	5,414	0	5,180	10,594
Other Charges	0	3,020	0	205	3,225
Building Improvements	7,777	0	0	40,761	48,538
Data Processing Equipment	3,991	14,823	0	1,599	20,413
Furniture and Fixtures	58,136	930	0	0	59,066
Law Enforcement Equipment	0	0	0	2,805	2,805
Motor Vehicles	0	0	0	64,906	64,906
Other Equipment	0	3,208	0	18,032	21,240
<b>Total Expenditures</b>	<b>\$ 78,316</b>	<b>\$ 5,710,651</b>	<b>\$ 125</b>	<b>\$ 1,580,569</b>	<b>\$ 7,369,661</b>
<b>Other Financing Sources (Uses):</b>					
Funds Provided by Metro Appropriations	\$ 0	\$ 5,176,263	\$ 0	\$ 0	\$ 5,176,263
Transfers to/from Other Funds	0	(38,919)	0	0	(38,919)
<b>Total Other Financing Sources (Uses)</b>	<b>\$ 0</b>	<b>\$ 5,137,344</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 5,137,344</b>
<b>Net Change in Fund Balances</b>	<b>\$ (3,850)</b>	<b>\$ 0</b>	<b>\$ 39,014</b>	<b>\$ (72,738)</b>	<b>\$ (37,574)</b>
<b>Fund Balances, July 1, 2013</b>	<b>65,564</b>	<b>0</b>	<b>12,756</b>	<b>980,353</b>	<b>1,058,673</b>
<b>Fund Balances, June 30, 2014</b>	<b>\$ 61,714</b>	<b>\$ 0</b>	<b>\$ 51,770</b>	<b>\$ 907,615</b>	<b>\$ 1,021,099</b>

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, 2014

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 8,084	\$ 8,084
Equity in Pooled Cash and Investments:			
Cash with Trustee	240,518	1,775,386	2,015,904
Due from Williamson County General Fund	0	52,453	52,453
	<hr/>		
Total Assets	<u>\$ 240,518</u>	<u>\$ 1,835,923</u>	<u>\$ 2,076,441</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Due to Litigants, Heirs, and Others	\$ 0	\$ 62,235	\$ 62,235
	<hr/>		
Total Liabilities	<u>\$ 0</u>	<u>\$ 62,235</u>	<u>\$ 62,235</u>
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 240,518	\$ 0	\$ 240,518
Public Safety	0	1,773,688	1,773,688
	<hr/>		
Total Fund Balances	<u>\$ 240,518</u>	<u>\$ 1,773,688</u>	<u>\$ 2,014,206</u>
	<hr/>		
Total Liabilities and Fund Balances	<u>\$ 240,518</u>	<u>\$ 1,835,923</u>	<u>\$ 2,076,441</u>

District Attorney General  
Twenty-first Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2014

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 77,430	\$ 0	\$ 77,430
Drug Control Fines	0	72,892	72,892
Drug Task Force Forfeitures and Seizures	0	2,016,621	2,016,621
Proceeds from Confiscated Property	0	4,147	4,147
Employee Benefit Charges/Contributions	0	8,717	8,717
Sale of Materials and Supplies	0	6,544	6,544
Investment Income	0	1,822	1,822
Other State Revenues	0	50	50
Other Federal through State	0	77,016	77,016
Other Direct Federal Revenue	0	17,544	17,544
Contributions	0	62,750	62,750
<b>Total Revenues</b>	<b>\$ 77,430</b>	<b>\$ 2,268,103</b>	<b>\$ 2,345,533</b>
<u>Expenditures</u>			
Supervisor/Director	\$ 0	\$ 74,872	\$ 74,872
Investigator(s)	0	308,525	308,525
Salary Supplements	0	3,562	3,562
Secretary(s)	0	52,668	52,668
Part-time Personnel	0	44	44
Longevity Pay	0	7,400	7,400
Overtime Pay	0	4,653	4,653
Other Salaries and Wages	64,502	0	64,502
Social Security	0	27,952	27,952
Life Insurance	0	378	378
Medical Insurance	0	91,665	91,665
Dental Insurance	0	3,137	3,137
Disability Insurance	0	4,265	4,265
Unemployment Compensation	0	1,385	1,385
Employer Medicare	0	6,537	6,537
Other Fringe Benefits	0	43,546	43,546
Accounting Services	0	600	600
Audit Services	0	1,413	1,413
Communication	4,694	17,418	22,112
Confidential Drug Enforcement Payments	0	13,058	13,058
Dues and Memberships	750	1,040	1,790
Janitorial Services	0	900	900
Evaluation and Testing	0	34	34
Operating Lease Payments	0	22,500	22,500
Maintenance Agreements	0	3,573	3,573

(Continued)

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

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Expenditures (Cont.)</u>			
Maintenance and Repair Services - Building	\$ 0	\$ 41	\$ 41
Maintenance and Repair Services - Equipment	0	1,927	1,927
Maintenance and Repair Services - Office Equipment	0	99	99
Maintenance and Repair Services - Vehicles	0	13,020	13,020
Postal Charges	20	377	397
Rentals	3,703	4,712	8,415
Towing Services	0	350	350
Travel	8,632	203	8,835
Tuition	0	3,260	3,260
Veterinary Supplies	0	1,331	1,331
Other Contracted Services	840	5,446	6,286
Animal Food and Supplies	0	2,267	2,267
Data Processing Supplies	0	114	114
Gasoline	0	36,337	36,337
Law Enforcement Supplies	0	4,910	4,910
Library Books/Media	233	0	233
Office Supplies	869	1,700	2,569
Periodicals	0	370	370
Uniforms	0	5,417	5,417
Utilities	0	1,312	1,312
Water and Sewer	0	383	383
Other Supplies and Materials	142	8,363	8,505
Premiums on Corporate Surety Bonds	0	325	325
Building and Contents Insurance	0	3,942	3,942
Liability Insurance	0	10,407	10,407
Trustee's Commission	722	4,226	4,948
In-Service/Staff Development	8,652	0	8,652
Vehicle and Equipment Insurance	0	8,440	8,440
Workers' Compensation Insurance	0	14,583	14,583
Other Charges	14,592	520	15,112
Building Improvements	0	517	517
Furniture and Fixtures	1,643	0	1,643
Data Processing Equipment	0	19,317	19,317
Law Enforcement Equipment	0	35,319	35,319
Motor Vehicles	0	19,035	19,035
Office Equipment	1,524	422	1,946
Total Expenditures	\$ 111,518	\$ 900,117	\$ 1,011,635
Other Financing Sources (Uses):			
Transfers In	\$ 0	\$ 68,631	\$ 68,631
Transfers Out	0	(52,076)	(52,076)
Total Other Financing Sources (Uses)	\$ 0	\$ 16,555	\$ 16,555
Net Change in Fund Balances	\$ (34,088)	\$ 1,384,541	\$ 1,350,453
Fund Balances, July 1, 2013	274,606	389,147	663,753
Fund Balances, June 30, 2014	\$ 240,518	\$ 1,773,688	\$ 2,014,206

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, 2014

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 455	\$ 455
Cash in Bank	0	2,309	2,309
Equity in Pooled Cash and Investments:			
Cash with Trustee	34,299	69,490	103,789
Accounts Receivable	0	3,181	3,181
	<hr/>		
Total Assets	\$ 34,299	\$ 75,435	\$ 109,734
	<hr/> <hr/>		
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 0	\$ 2,316	\$ 2,316
Total Liabilities	\$ 0	\$ 2,316	\$ 2,316
	<hr/>		
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 34,299	\$ 0	\$ 34,299
Public Safety	0	73,119	73,119
Total Fund Balances	\$ 34,299	\$ 73,119	\$ 107,418
	<hr/>		
Total Liabilities and Fund Balances	\$ 34,299	\$ 75,435	\$ 109,734
	<hr/> <hr/>		

District Attorney General  
Twenty-Second Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2014

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 28,938	\$ 0	\$ 28,938
Drug Control Fines	0	4,726	4,726
Fines	0	43,130	43,130
Drug Task Force Forfeitures and Seizures	0	5,071	5,071
Copy Fees	208	0	208
Miscellaneous Refunds	1,116	0	1,116
Sale of Equipment	0	2,710	2,710
Law Enforcement Grants	0	45,000	45,000
Total Revenues	<u>\$ 30,262</u>	<u>\$ 100,637</u>	<u>\$ 130,899</u>
<u>Expenditures</u>			
<u>District Attorney General</u>			
Secretary(s)	\$ 15,609	\$ 0	\$ 15,609
Contributions	445	0	445
Dues and Memberships	352	0	352
Travel	3,341	0	3,341
Other Contracted Services	1,404	0	1,404
Office Supplies	166	0	166
Other Supplies and Materials	108	0	108
Trustee's Commission	291	0	291
In-Service/Staff Development	950	0	950
Other Charges	462	0	462
Total District Attorney General	<u>\$ 23,128</u>	<u>\$ 0</u>	<u>\$ 23,128</u>
<u>Drug Enforcement</u>			
Investigators	\$ 0	\$ 66,910	\$ 66,910
Longevity	0	800	800
In-Service Training	0	50	50
Social Security	0	4,068	4,068
State Retirement	0	6,481	6,481
Medical Insurance	0	12,877	12,877
Unemployment Compensation	0	268	268
Employer Medicare	0	951	951
Audit Charges	0	1,409	1,409
Bank Charges	0	69	69
Communication	0	1,297	1,297
Data Processing Services	0	72	72
Confidential Drug Buys	0	1,713	1,713
Confidential Informant Fees	0	840	840
Confidential Informant Expenses	0	30	30

(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>			
<u>Drug Enforcement (Cont.)</u>			
Operating Lease Payments	\$ 0	\$ 7,700	\$ 7,700
Legal Notices, Recording, and Court Costs	0	6	6
Maintenance and Repair Services - Vehicles	0	2,717	2,717
Postal Charges	0	59	59
Towing Services	0	85	85
Travel	0	1,240	1,240
Tuition	0	240	240
Other Contracted Services	0	203	203
Gasoline	0	9,056	9,056
Law Enforcement Supplies	0	264	264
Office Supplies	0	201	201
Uniforms	0	136	136
Vehicle Parts	0	784	784
Premiums on Corporate Surety Bonds	0	140	140
Trustee's Commission	0	532	532
Workers' Compensation Insurance	0	660	660
Law Enforcement Equipment	0	6,485	6,485
Total Drug Enforcement	<u>\$ 0</u>	<u>\$ 128,343</u>	<u>\$ 128,343</u>
Total Expenditures	<u>\$ 23,128</u>	<u>\$ 128,343</u>	<u>\$ 151,471</u>
Net Change in Fund Balances	\$ 7,134	\$ (27,706)	\$ (20,572)
Fund Balances, July 1, 2013	<u>27,165</u>	<u>100,825</u>	<u>127,990</u>
Fund Balances, June 30, 2014	<u>\$ 34,299</u>	<u>\$ 73,119</u>	<u>\$ 107,418</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, 2014

	District Attorney General Fund	City/ County Appropriations	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>				
Cash:				
Cash on Hand	\$ 0	\$ 0	\$ 99,060	\$ 99,060
Equity in Pooled Cash and Investments:				
Cash with Trustee	14,632	128,611	3,412,759	3,556,002
Accounts Receivable	77	0	336	413
Due from Other Governments	1,682	0	14,985	16,667
	<hr/>			
Total Assets	\$ 16,391	\$ 128,611	\$ 3,527,140	\$ 3,672,142
	<hr/>			
<u>LIABILITIES AND FUND BALANCES</u>				
<u>Liabilities</u>				
Accounts Payable	\$ 56	\$ 0	\$ 71,882	\$ 71,938
Due to Other Funds	0	0	2,642	2,642
Other Current Liabilities	0	0	902,538	902,538
Total Liabilities	\$ 56	\$ 0	\$ 977,062	\$ 977,118
	<hr/>			
<u>Fund Balances</u>				
Restricted for:				
Administration of Justice	\$ 16,335	\$ 128,611	\$ 0	\$ 144,946
Public Safety	0	0	2,550,078	2,550,078
Total Fund Balances	\$ 16,335	\$ 128,611	\$ 2,550,078	\$ 2,695,024
	<hr/>			
Total Liabilities and Fund Balances	\$ 16,391	\$ 128,611	\$ 3,527,140	\$ 3,672,142
	<hr/>			

District Attorney General  
Twenty-third Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2014

	District Attorney General Fund	City/ County Appropriations	Drug Task Force Fund	Total All Funds
<u>Revenues</u>				
District Attorney General	\$ 28,401	\$ 0	\$ 0	\$ 28,401
Drug Control Fines	0	0	61,752	61,752
Drug Task Force Forfeitures and Seizures	0	0	792,468	792,468
Proceeds from Confiscated Property	0	0	147,113	147,113
Investment Income	0	0	3,183	3,183
Miscellaneous Refunds	33	0	957	990
Sale of Equipment	0	0	25,000	25,000
Total Revenues	\$ 28,434	\$ 0	\$ 1,030,473	\$ 1,058,907
<u>Expenditures</u>				
Assistants	\$ 0	\$ 47,530	\$ 0	\$ 47,530
Accountants/Bookkeepers	0	0	2,400	2,400
Salary Supplements	0	0	683,723	683,723
Other Salaries and Wages	0	0	2,065	2,065
In-Service Training	0	0	2,719	2,719
Social Security	0	3,636	327	3,963
Unemployment Compensation	1,641	118	20	1,779
Local Retirement	0	0	182	182
Communication	0	0	17,866	17,866
Drug Buys	0	0	26,625	26,625
Confidential Drug Enforcement Payments	0	0	22,238	22,238
Undercover Operating Expenses	0	0	3,027	3,027
Operating Lease Payments	0	0	14,582	14,582
Maintenance and Repair Services - Buildings	450	1,086	6,517	8,053
Maintenance and Repair Services - Vehicles	0	0	18,271	18,271
Postage	0	0	103	103
Printing, Stationery, and Forms	0	0	985	985
Towing Services	0	0	3,062	3,062
Travel	16,077	2,516	11,082	29,675
Animal Food and Supplies	0	0	4,549	4,549
Gasoline	0	0	61,539	61,539
Instructional Supplies and Materials	0	0	15,630	15,630
Office Supplies	4,385	0	8,490	12,875
Uniforms	0	0	1,071	1,071
Utilities	0	0	10,588	10,588
Building and Contents Insurance	0	0	25,714	25,714
Trustee's Commission	273	0	3,090	3,363
Workers' Compensation Insurance	0	275	0	275
Other Charges	4,541	335	7,708	12,584
Law Enforcement Equipment	0	0	22,960	22,960
Motor Vehicles	0	0	1,800	1,800
Total Expenditures	\$ 27,367	\$ 55,496	\$ 978,933	\$ 1,061,796

(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
Other Financing Sources (Uses):				
City/County Appropriations (1)	\$ 0	\$ 71,670	\$ 0	\$ 71,670
Total Other Financing Sources (Uses)	\$ 0	\$ 71,670	\$ 0	\$ 71,670
Net Change in Fund Balances	\$ 1,067	\$ 16,174	\$ 51,540	\$ 68,781
Fund Balances, July 1, 2013	15,268	112,437	2,498,538	2,626,243
Fund Balances, June 30, 2014	\$ 16,335	\$ 128,611	\$ 2,550,078	\$ 2,695,024

(1) Counties of Dickson (\$18,000), Cheatham (\$18,000), Humphreys (\$6,000), Houston (\$2,585), Stewart (\$2,585), and cities of White Bluff (\$1,500), Dickson (\$17,000), 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, 2014

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 2,772	\$ 2,772
Cash in Bank	0	51,770	51,770
Equity in Pooled Cash and Investments:			
Cash with Trustee	38,829	166,285	205,114
Cash with Clerks, Register, and Sheriff	229	0	229
Due from Other Governments	1,615	20,002	21,617
Total Assets	<u>\$ 40,673</u>	<u>\$ 240,829</u>	<u>\$ 281,502</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Payroll Deductions Payable	\$ 489	\$ 0	\$ 489
Due to Litigants, Heirs, and Others	0	51,964	51,964
Total Liabilities	<u>\$ 489</u>	<u>\$ 51,964</u>	<u>\$ 52,453</u>
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 40,184	\$ 0	\$ 40,184
Public Safety	0	188,865	188,865
Total Fund Balances	<u>\$ 40,184</u>	<u>\$ 188,865</u>	<u>\$ 229,049</u>
Total Liabilities and Fund Balances	<u>\$ 40,673</u>	<u>\$ 240,829</u>	<u>\$ 281,502</u>

District Attorney General  
Twenty-fourth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2014

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
Fines	\$ 0	\$ 38,829	\$ 38,829
District Attorney General Fees	24,799	128	24,927
Proceeds from Confiscated Property	0	189,574	189,574
Other General Service Charges	0	1,263	1,263
Copy Fees	179	0	179
Investment Income	0	88	88
Miscellaneous Refunds	0	1,629	1,629
Law Enforcement Grants	0	45,000	45,000
Asset Forfeiture Funds	0	131,839	131,839
Total Revenues	\$ 24,978	\$ 408,350	\$ 433,328
<u>Expenditures</u>			
Salaries	\$ 0	\$ 1,000	\$ 1,000
Clerical Personnel	0	23,304	23,304
Other Salaries and Wages	18,073	52,242	70,315
Other Per Diem and Fees	0	55	55
Social Security	1,122	4,131	5,253
Medical Insurance	0	6,429	6,429
Unemployment Compensation	117	543	660
Local Retirement	1,342	2,587	3,929
Employer Medicare	262	966	1,228
Communication	907	21,703	22,610
Confidential Drug Enforcement Payments	0	20,385	20,385
Dues and Memberships	0	1,150	1,150
Licenses	0	495	495
Maintenance and Repair Services - Buildings	0	1,736	1,736
Maintenance and Repair Services - Equipment	0	2,047	2,047
Maintenance and Repair Services - Office Equipment	0	909	909
Maintenance and Repair Services - Vehicles	0	21,284	21,284
Matching Share of Confiscated Property	0	30,162	30,162
Postal Charges	0	391	391
Printing, Stationery, and Forms	0	620	620
Rentals	0	17,000	17,000
Towing Services	0	7,100	7,100
Travel	6,463	11,399	17,862
Tuition	4,225	715	4,940
Veterinary Services	0	274	274

(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	\$ 12,358	\$ 12,358
Animal Food and Supplies	0	1,330	1,330
Electricity	0	4,004	4,004
Food Supplies	0	492	492
Gasoline	0	38,405	38,405
Instructional Supplies and Materials	0	4,735	4,735
Law Enforcement Supplies	0	1,307	1,307
Natural Gas	0	534	534
Office Supplies	2,391	5,746	8,137
Uniforms	0	1,826	1,826
Vehicle Parts	0	40	40
Water and Sewer	0	1,205	1,205
Other Supplies and Materials	0	110	110
Building and Contents Insurance	0	12,221	12,221
Premiums on Surety Bonds	0	1,400	1,400
Trustee's Commission	241	3,615	3,856
Workers' Compensation Insurance	0	2,082	2,082
Other Charges	9,366	6,791	16,157
Communication Equipment	0	12,625	12,625
Data Processing Equipment	0	2,074	2,074
Law Enforcement Equipment	0	12,635	12,635
Motor Vehicles	0	2,500	2,500
Total Expenditures	<u>\$ 44,509</u>	<u>\$ 356,662</u>	<u>\$ 401,171</u>
<u>Other Financing Sources (Uses):</u>			
Transfers to District Attorneys' General Conference - Salary and Benefits	\$ 0	\$ (19,233)	\$ (19,233)
Transfers to Other Governmental Units in District - Salary and Benefits	0	(12,000)	(12,000)
Total Other Financing Sources (Uses)	<u>\$ 0</u>	<u>\$ (31,233)</u>	<u>\$ (31,233)</u>
Net Change in Fund Balances	\$ (19,531)	\$ 20,455	\$ 924
Fund Balances, July 1, 2013	<u>59,715</u>	<u>168,410</u>	<u>228,125</u>
Fund Balances, June 30, 2014	<u>\$ 40,184</u>	<u>\$ 188,865</u>	<u>\$ 229,049</u>

TWENTY-FIFTH JUDICIAL DISTRICT

**TWENTY-FIFTH JUDICIAL DISTRICT**

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

District Attorney General  
Twenty-fifth Judicial District  
Balance Sheet  
June 30, 2014

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Equity in Pooled Cash and Investments:			
Cash with Trustee	\$ 149,258	\$ 239,342	\$ 388,600
Cash with Clerks, Register, and Sheriff	0	10	10
Due from Other Governments	1,360	5,959	7,319
Total Assets	\$ 150,618	\$ 245,311	\$ 395,929

<u>FUND BALANCES</u>			
Restricted for:			
Administration of Justice	\$ 150,618	\$ 0	\$ 150,618
Public Safety	0	245,311	245,311
Total Fund Balances	\$ 150,618	\$ 245,311	\$ 395,929

District Attorney General  
Twenty-fifth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2014

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 31,924	\$ 0	\$ 31,924
Fines	0	25,055	25,055
Drug Task Force Forfeitures and Seizures	0	45,630	45,630
Miscellaneous Refunds	0	956	956
Expenditure Credits	0	50	50
Other Federal through State	0	45,000	45,000
Asset Forfeiture Funds	0	51,811	51,811
Contracted Services	0	13,763	13,763
Total Revenues	<u>\$ 31,924</u>	<u>\$ 182,265</u>	<u>\$ 214,189</u>
<u>Expenditures</u>			
Supervisor/Director	\$ 0	\$ 89,224	\$ 89,224
Overtime Pay	0	10,920	10,920
Bonus Payments	0	1,200	1,200
Social Security	0	7,494	7,494
State Retirement	0	8,989	8,989
Employee and Dependent Insurance	0	7,685	7,685
Audit Services	0	1,234	1,234
Communication	0	4,654	4,654
Confidential Drug Enforcement Payments	0	11,300	11,300
Dues and Memberships	652	0	652
Maintenance and Repair Services - Vehicles	0	4,088	4,088
Travel	10,546	11,524	22,070
Remittance of Revenue Collected	0	13,193	13,193
Other Contracted Services	0	3,057	3,057
Gasoline	0	11,123	11,123
Law Enforcement Supplies	730	2,095	2,825
Office Supplies	305	1,823	2,128
Uniforms	0	2,393	2,393
Other Supplies and Materials	96	3,142	3,238
Medical Claims	0	5,159	5,159
Trustee's Commission	0	7	7
Vehicle and Equipment Insurance	0	1,050	1,050
Workers' Compensation Insurance	0	1,498	1,498
Law Enforcement Equipment	0	229	229
Motor Vehicles	0	28,833	28,833
Other Equipment	139	0	139
Total Expenditures	<u>\$ 12,468</u>	<u>\$ 231,914</u>	<u>\$ 244,382</u>
Net Change in Fund Balances	\$ 19,456	\$ (49,649)	\$ (30,193)
Fund Balances, July 1, 2013	131,162	294,960	426,122
Fund Balances, June 30, 2014	<u>\$ 150,618</u>	<u>\$ 245,311</u>	<u>\$ 395,929</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, 2014

District  
Attorney  
General  
Fund

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ASSETS

Equity in Pooled Cash and Investments:

Cash with Trustee

\$ 28,502

Cash with Clerks, Register, and Sheriff

1,131

Due from Other Governments

228

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Total Assets

\$ 29,861

FUND BALANCE

Restricted for:

Administration of Justice

\$ 29,861

Total Fund Balance

\$ 29,861

District Attorney General  
Twenty-sixth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2014

	District Attorney General Fund
<hr/>	
<u>Revenues</u>	
District Attorney General Fees	\$ 14,773
Total Revenues	<u>\$ 14,773</u>
 <u>Expenditures</u>	
Communication	\$ 2,038
Travel	4,354
Office Supplies	6,549
Trustee's Commission	135
Other Charges	3,100
Total Expenditures	<u>\$ 16,176</u>
 Net Change in Fund Balance	 \$ (1,403)
Fund Balance, July 1, 2013	<u>31,264</u>
 Fund Balance, June 30, 2014	 <u><u>\$ 29,861</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, 2014

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 4,121	\$ 4,121
Cash in Bank	0	19,119	19,119
Equity in Pooled Cash and Investments:			
Cash with Trustee	121,754	203,834	325,588
Cash with Clerks, Register, and Sheriff	641	0	641
Due from Other Governments	269	0	269
Total Assets	<u>\$ 122,664</u>	<u>\$ 227,074</u>	<u>\$ 349,738</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 0	\$ 421	\$ 421
Payroll Deductions Payable	0	148	148
Total Liabilities	<u>\$ 0</u>	<u>\$ 569</u>	<u>\$ 569</u>
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 122,664	\$ 0	\$ 122,664
Public Safety	0	226,505	226,505
Total Fund Balances	<u>\$ 122,664</u>	<u>\$ 226,505</u>	<u>\$ 349,169</u>
Total Liabilities and Fund Balances	<u>\$ 122,664</u>	<u>\$ 227,074</u>	<u>\$ 349,738</u>

District Attorney General  
Twenty-seventh Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2014

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 13,514	\$ 0	\$ 13,514
Drug Control Fines	0	16,623	16,623
Officers Costs	0	254	254
Drug Task Force Forfeitures and Seizures	0	32,820	32,820
Miscellaneous Refunds	0	1,888	1,888
Other Local Revenues	0	1,450	1,450
Drug Control Grants	0	14,541	14,541
Total Revenues	<u>\$ 13,514</u>	<u>\$ 67,576</u>	<u>\$ 81,090</u>
<u>Expenditures</u>			
Clerical Personnel	\$ 0	\$ 2,633	\$ 2,633
Bonus Payments	0	300	300
Other Salaries and Wages	0	28,962	28,962
Social Security	0	2,290	2,290
State Retirement	0	1,868	1,868
Employee and Dependent Insurance	0	3,402	3,402
Life Insurance	0	18	18
Medical Insurance	0	436	436
Unemployment Compensation	0	114	114
Employer Medicare	0	36	36
Audit Services	0	1,291	1,291
Communication	2,294	6,800	9,094
Data Processing Services	0	5,537	5,537
Confidential Drug Enforcement Payments	0	28,770	28,770
Dues and Memberships	1,085	70	1,155
Freight Expenses	0	328	328
Maintenance Agreements	0	550	550
Maintenance and Repair Services - Equipment	0	100	100
Maintenance and Repair Services - Office Equipment	0	102	102
Maintenance and Repair Services - Vehicles	0	12,007	12,007
Postal Charges	0	200	200
Travel	3,202	966	4,168
Tuition	1,600	0	1,600
Data Processing Supplies	0	294	294
Gasoline	0	773	773
Law Enforcement Supplies	0	4,012	4,012
Office Supplies	0	176	176
Tires and Tubes	0	688	688

(Continued)

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

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Expenditures (Cont.)</u>			
Uniforms	\$ 0	\$ 800	\$ 800
Other Supplies and Materials	0	3,452	3,452
Buildings and Contents Insurance	0	2,374	2,374
Premiums on Corporate Surety Bonds	0	100	100
Trustee's Commission	132	398	530
Other Charges	508	46,198	46,706
Furniture and Fixtures	536	0	536
Law Enforcement Equipment	0	24,355	24,355
Motor Vehicles	0	28,236	28,236
Office Equipment	551	449	1,000
Total Expenditures	<u>\$ 9,908</u>	<u>\$ 209,085</u>	<u>\$ 218,993</u>
<u>Other Financing Sources (Uses):</u>			
Insurance Recovery	\$ 0	\$ 2,451	\$ 2,451
Transfers to District Attorneys General			
Conference – Salaries and Benefits	0	(9,616)	(9,616)
Total Other Financing Sources (Uses)	<u>\$ 0</u>	<u>\$ (7,165)</u>	<u>\$ (7,165)</u>
Net Change in Fund Balances	\$ 3,606	\$ (148,674)	\$ (145,068)
Fund Balances, July 1, 2013	<u>119,058</u>	<u>375,179</u>	<u>494,237</u>
Fund Balances, June 30, 2014	<u>\$ 122,664</u>	<u>\$ 226,505</u>	<u>\$ 349,169</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, 2014

District  
Attorney  
General  
Fund

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ASSETS

Equity in Pooled Cash and Investments:

Cash with Trustee

\$ 99,727

Cash with Clerks, Register, and Sheriff

386

Due from Other Governments

901

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Total Assets

\$ 101,014

FUND BALANCE

Restricted for:

Administration of Justice

\$ 101,014

Total Fund Balance

\$ 101,014

District Attorney General  
Twenty-eighth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2014

	District Attorney General Fund
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<u>Revenues</u>	
District Attorney General Fees	\$ 23,672
Total Revenues	<u>\$ 23,672</u>
 <u>Expenditures</u>	
In-Service Training	\$ 2,464
Communication	527
Contracts with Private Agencies	7,772
Dues and Memberships	235
Rentals	2,520
Travel	1,625
Library Books/Media	363
Office Supplies	463
Trustee's Commission	242
Other Charges	533
Data Processing Equipment	443
Furniture and Fixtures	1,713
Total Expenditures	<u>\$ 18,900</u>
 Net Change in Fund Balance	 \$ 4,772
Fund Balance, July 1, 2013	<u>96,242</u>
 Fund Balance, June 30, 2014	 <u><u>\$ 101,014</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, 2014

District  
Attorney  
General  
Fund

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ASSETS

Equity in Pooled Cash and Investments:

Cash with Trustee

\$ 4,420

Cash with Clerks, Register, and Sheriff

220

Total Assets

\$ 4,640

FUND BALANCE

Restricted for:

Administration of Justice

\$ 4,640

Total Fund Balance

\$ 4,640

District Attorney General  
Twenty-ninth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2014

	District Attorney General Fund
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<u>Revenues</u>	
District Attorney General Fees	\$ 7,917
Total Revenues	<u>\$ 7,917</u>
 <u>Expenditures</u>	
Communication	\$ 2,174
Dues and Memberships	3,002
Office Supplies	500
Trustee's Commission	81
Total Expenditures	<u>\$ 5,757</u>
 Net Change in Fund Balance	 \$ 2,160
Fund Balance, July 1, 2013	<u>2,480</u>
 Fund Balance, June 30, 2014	 <u><u>\$ 4,640</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, 2014

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

Cash:					
Cash on Hand	\$ 0	\$ 0	\$ 5,709	\$ 0	\$ 5,709
Cash in Bank	0	0	50	0	50
Equity in Pooled Cash and Investments:					
Cash with Trustee	21,267	27,295	2,470,437	105,033	2,624,032
Total Assets	<u>\$ 21,267</u>	<u>\$ 27,295</u>	<u>\$ 2,476,196</u>	<u>\$ 105,033</u>	<u>\$ 2,629,791</u>

LIABILITIES AND FUND BALANCES

Liabilities

Due to Litigants, Heirs, and Others	\$ 0	\$ 0	\$ 1,828,614	\$ 0	\$ 1,828,614
Total Liabilities	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,828,614</u>	<u>\$ 0</u>	<u>\$ 1,828,614</u>

Fund Balances

Restricted for:					
Administration of Justice	\$ 21,267	\$ 0	\$ 0	\$ 0	\$ 21,267
Public Safety	0	27,295	647,582	105,033	779,910
Total Fund Balances	<u>\$ 21,267</u>	<u>\$ 27,295</u>	<u>\$ 647,582</u>	<u>\$ 105,033</u>	<u>\$ 801,177</u>
Total Liabilities and Fund Balances	<u>\$ 21,267</u>	<u>\$ 27,295</u>	<u>\$ 2,476,196</u>	<u>\$ 105,033</u>	<u>\$ 2,629,791</u>

District Attorney General  
Thirtieth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2014

	District Attorney General Fund	Federal Asset Forfeiture Fund	Drug Task Force Fund	Other Funds	Total All Funds
<u>Revenues</u>					
District Attorney General Fees	\$ 93,160	\$ 0	\$ 0	\$ 0	\$ 93,160
Data Processing Fees	0	0	0	25,778	25,778
Forfeitures and Seizures	0	0	66,653	0	66,653
Proceeds from Confiscated Property	0	0	394,837	53,178	448,015
Investment Income	35	25	1,344	160	1,564
Miscellaneous Refunds	2,956	9,382	8,009	20,402	40,749
Drug Control Grants	0	0	131,088	0	131,088
Asset Forfeiture Funds	0	75,452	0	0	75,452
Contributions	0	0	0	500	500
<b>Total Revenues</b>	<b>\$ 96,151</b>	<b>\$ 84,859</b>	<b>\$ 601,931</b>	<b>\$ 100,018</b>	<b>\$ 882,959</b>
<u>Expenditures</u>					
Other Salaries and Wages	\$ 0	\$ 0	\$ 332,259	\$ 1,050	\$ 333,309
Overtime Pay	0	0	1,022	0	1,022
Jury and Witness Expense	0	0	0	14,228	14,228
State Retirement	0	0	46,897	0	46,897
Life Insurance	0	0	2,063	0	2,063
Medical Insurance	0	0	1,522	0	1,522
OJI Expense	0	0	2,258	0	2,258
Disability Insurance	0	0	34,668	0	34,668
Unemployment Compensation	0	0	576	0	576
Employer Medicare	0	0	4,953	0	4,953
Other Postemployment Benefits	0	0	44,320	0	44,320
Auction Fees	0	0	4,708	0	4,708
Communication	9,913	7,227	33,118	0	50,258
Contracted Services	0	0	5,486	0	5,486
Confidential Drug Enforcement Payments	0	0	12,263	0	12,263
Dues and Memberships	3,148	0	0	0	3,148
Maintenance and Repair Services - Vehicles	1,680	12,201	23,456	4,796	42,133
Postal Charges	0	2,019	758	0	2,777
Printing, Stationery, and Forms	337	116	1,225	140	1,818
Security Expense	0	0	162	5,700	5,862
Towing Services	0	180	2,245	0	2,425
Travel	22,227	13,949	19,485	1,975	57,636
Veterinary Services	0	0	2,432	0	2,432
Remittance of Revenue Collected	0	0	550,711	54,333	605,044
Gasoline	1,462	10,508	42,363	8,074	62,407
Law Enforcement Supplies	0	0	5,030	0	5,030
Office Supplies	1,372	6,367	11,601	7,533	26,873
Uniforms	0	0	1,742	0	1,742
Utilities	0	0	4,500	0	4,500

(Continued)

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

	District Attorney General Fund	Federal Asset Forfeiture Fund	Drug Task Force Fund	Other Funds	Total All Funds
<u>Expenditures (Cont.)</u>					
Liability Insurance	\$ 0	\$ 7,140	\$ 91	\$ 0	\$ 7,231
Trustee's Commission	796	0	0	0	796
Other Charges	107	0	0	956	1,063
Data Processing Equipment	0	0	0	26,590	26,590
Office Furniture	0	0	583	280	863
Total Expenditures	<u>\$ 41,042</u>	<u>\$ 59,707</u>	<u>\$ 1,192,497</u>	<u>\$ 125,655</u>	<u>\$ 1,418,901</u>
<u>Other Financing Sources (Uses)</u>					
Transfers to District Attorneys' General Conference - Salary and Benefits	\$ (41,851)	\$ 0	\$ (71,990)	\$ (1,099)	\$ (114,940)
Transfers to District Attorneys' General Conference - Matching Share	(17,982)	0	0	0	(17,982)
Total Other Financing Sources (Uses)	<u>\$ (59,833)</u>	<u>\$ 0</u>	<u>\$ (71,990)</u>	<u>\$ (1,099)</u>	<u>\$ (132,922)</u>
Net Change in Fund Balances	\$ (4,724)	\$ 25,152	\$ (662,556)	\$ (26,736)	\$ (668,864)
Fund Balances, July 1, 2013	<u>25,991</u>	<u>2,143</u>	<u>1,310,138</u>	<u>131,769</u>	<u>1,470,041</u>
Fund Balances, June 30, 2014	<u>\$ 21,267</u>	<u>\$ 27,295</u>	<u>\$ 647,582</u>	<u>\$ 105,033</u>	<u>\$ 801,177</u>

THIRTY-FIRST JUDICIAL DISTRICT

**THIRTY-FIRST JUDICIAL DISTRICT**

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

District Attorney General  
Thirty-first Judicial District  
Balance Sheet  
June 30, 2014

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 500	\$ 500
Equity in Pooled Cash and Investments:			
Cash with Trustee	30,544	27,622	58,166
	<hr/>		
Total Assets	\$ 30,544	\$ 28,122	\$ 58,666
	<hr/> <hr/>		
<u>FUND BALANCES</u>			
Restricted for:			
Administration of Justice	\$ 30,544	\$ 0	\$ 30,544
Public Safety	0	28,122	28,122
	<hr/>		
Total Fund Balances	\$ 30,544	\$ 28,122	\$ 58,666
	<hr/> <hr/>		

District Attorney General  
Thirty-first Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2014

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
Drug Control Fines	\$ 0	\$ 10,176	\$ 10,176
District Attorney General Fees	10,562	0	10,562
Miscellaneous Refunds	226	0	226
Sale of Equipment	0	2,070	
Total Revenues	<u>\$ 10,788</u>	<u>\$ 12,246</u>	<u>\$ 23,034</u>
<u>Expenditures</u>			
Advertising	\$ 0	\$ 1,795	\$ 1,795
Audit Services	0	474	474
Dues and Memberships	165	300	465
Legal Notices, Recording, Court Costs	0	332	332
Travel	565	1,186	1,751
Office Supplies	215	0	215
Other Contracted Services	0	4,000	4,000
Other Supplies and Materials	0	400	400
Trustee's Commission	106	126	232
Premiums on Corporate Surety Bonds	0	750	750
Other Charges	436	0	436
Total Expenditures	<u>\$ 1,487</u>	<u>\$ 9,363</u>	<u>\$ 10,850</u>
Other Financing Sources (Uses):			
Transfers to District Attorneys'			
General Conference:			
Registration Fees	\$ (2,939)	\$ 0	\$ (2,939)
Total Other Financing Sources (Uses)	<u>\$ (2,939)</u>	<u>\$ 0</u>	<u>\$ (2,939)</u>
Net Change in Fund Balances	\$ 6,362	\$ 2,883	\$ 9,245
Fund Balances, July 1, 2013	<u>24,182</u>	<u>25,239</u>	<u>49,421</u>
Fund Balances, June 30, 2014	<u>\$ 30,544</u>	<u>\$ 28,122</u>	<u>\$ 58,666</u>