



# STATE OF TENNESSEE

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, 2011



**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, 2011**

**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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# ***Review Highlights***

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, 2011

## ***Scope***

Our review included an examination of funds administered by the district attorneys general for the year ended June 30, 2011. 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, 2011.

## ***Results***

Five judicial districts had findings. We reviewed these findings and recommendations with the district attorneys general and representatives of the drug task forces. Details of these findings, recommendations, and management's responses, as a result of our review, are presented in the Findings, Recommendations, and Financial Section of this report.

The following are summaries of the findings from our review:

### **THIRD JUDICIAL DISTRICT**

- ◆ The Drug Task Force had accounting and financial deficiencies.
- ◆ Deficiencies were noted in the recording and management of seized property.
- ◆ Adequate documentation was not maintained to support some confidential expenditures.
- ◆ Deficiencies were noted in the receipting and depositing of funds.
- ◆ Purchases were not made in accordance with the county's purchasing procedures.
- ◆ Equipment inventory control records were not properly maintained.
- ◆ Required reports were not submitted in a timely manner.

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### **EIGHTH JUDICIAL DISTRICT**

- ◆ The Drug Task Force had unallowable costs of \$15,227 related to the American Recovery and Reinvestment Act Justice Assistance Grant.
-

## **TENTH JUDICIAL DISTRICT**

- ◆ A forfeiture warrant was not filed in court.
  - ◆ An assistant district attorney used a Drug Task Force fuel card to fuel his personal vehicle used for official business instead of personally purchasing the fuel and filing itemized expense claims for reimbursement.
- 

## **EIGHTEENTH JUDICIAL DISTRICT**

- ◆ The Drug Task Force had deficiencies in the use of federal funds.
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## **TWENTY-FOURTH JUDICIAL DISTRICT**

- ◆ The Drug Task Force had a cash shortage of \$5,565 at June 30, 2011.

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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 29, 2012

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, 2011, 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, 2011

<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	William Paul Phillips
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	Charles Crawford
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

## INTRODUCTION

This report reviews funds administered by District Attorneys General and Judicial District Drug Task Forces for the year ended June 30, 2011, 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, Mediation Services, and Others.

### **District Attorney General Fund**

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

### **Drug Task Force Fund**

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

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

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

## **Federal Asset Forfeiture Fund**

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

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

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

## **Metro/County Appropriations Fund**

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

## **Mediation Services Fund**

The Mediation Services Fund consists of funds received from a one dollar litigation tax that is assessed on all cases in the General Sessions and Juvenile Courts in Davidson County and other appropriations received by the Twentieth Judicial District for the support and operation of victim-offender mediation centers.

## **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 7-1-10	Revenues	Expenditures	Other Financing Sources (Uses)	Balance 6-30-11
District Attorney General	\$ 2,336,868	\$ 1,185,877	\$ (852,266)	\$ (160,992)	\$ 2,509,487
Drug Task Force	13,789,549	13,412,728	(11,629,447)	(333,860)	15,238,970
Federal Asset Forfeiture	34,608	69,153	(86,174)	0	17,587
Metro/County Appropriations	104,327	724,957	(5,351,092)	4,634,777	112,969
Mediation Services	173,232	73,015	(163,000)	0	83,247
Other	76,730	192,450	(202,690)	(4,290)	62,200
<b>Total</b>	<b>\$ 16,515,314</b>	<b>\$ 15,658,180</b>	<b>\$ (18,284,669)</b>	<b>\$ 4,135,635</b>	<b>\$ 18,024,460</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	County Appropriation
Second	Sullivan	\$ 274,167
Third	Greene	4,463
Fourth	Sevier	66,352
Sixth	Knox	2,581,270
Seventh	Anderson	43,315
Eighth	Campbell	28,720
Ninth	Roane	21,613
Eleventh	Hamilton	898,014
Sixteenth	Rutherford	71,880
Eighteenth	Sumner	3,600
Nineteenth	Montgomery	116,466
"	Robertson	4,800
Twentieth	Davidson	5,288,814 *
Twenty-second	Maury	2,500
Twenty-third	Dickson - lower court prosecution	62,278
"	Dickson - task force	18,000 *
"	Cheatham	18,000 *
"	Houston	2,585 *
"	Humphreys	6,000 *
"	Stewart	2,585 *
Twenty-sixth	Madison	83,869
Twenty-seventh	Weakley	34,075
Thirtieth	Shelby	9,175,427
Total		<u>\$ 18,808,793</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, 2011. 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, 2011. 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. Five 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 responses from the District Attorney Generals and/or Drug Task Force Directors of the Third, Tenth, Eighteenth, and Twenty-fourth Judicial Districts are included in this report. Other officials made oral responses; however, these oral responses have not been included in this report.

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**FINDINGS, RECOMMENDATIONS  
AND FINANCIAL SECTION**

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FIRST JUDICIAL DISTRICT

**FIRST JUDICIAL DISTRICT**

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

District Attorney General  
First Judicial District  
Balance Sheet  
June 30, 2011

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 8,346	\$ 8,346
Cash in Bank	0	13,295	13,295
Equity in Pooled Cash and Investments:			
Cash with Trustee	70,718	112,338	183,056
Due from Other Governments	140	37,618	37,758
Total Assets	<u>\$ 70,858</u>	<u>\$ 171,597</u>	<u>\$ 242,455</u>

LIABILITIES AND FUND BALANCES

<u>Liabilities</u>			
Accounts Payable	\$ 0	\$ 1,203	\$ 1,203
Due to Other Funds	6,091	11,031	17,122
Due to the State of Tennessee	0	4,186	4,186
Due to Litigants, Heirs, and Others	0	108,171	108,171
Total Liabilities	<u>\$ 6,091</u>	<u>\$ 124,591</u>	<u>\$ 130,682</u>
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 64,767	\$ 0	\$ 64,767
Public Safety	0	47,006	47,006
Total Fund Balances	<u>\$ 64,767</u>	<u>\$ 47,006</u>	<u>\$ 111,773</u>
Total Liabilities and Fund Balances	<u>\$ 70,858</u>	<u>\$ 171,597</u>	<u>\$ 242,455</u>

District Attorney General  
First Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2011

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 55,671	\$ 0	\$ 55,671
Drug Control Fines	0	42,145	42,145
Investment Income	0	611	611
Miscellaneous Refunds	0	4,697	4,697
Drug Task Force Grant	0	72,000	72,000
Contributions	0	40,000	40,000
<b>Total Revenues</b>	<b>\$ 55,671</b>	<b>\$ 159,453</b>	<b>\$ 215,124</b>
<u>Expenditures</u>			
Salary Supplements	\$ 0	\$ 5,000	\$ 5,000
Clerical Personnel	19,444	22,635	42,079
Jury and Witness Fees	1,135	0	1,135
In-Service Training	1,488	0	1,488
Other Fringe Benefits	0	20,912	20,912
Bank Charges	0	125	125
Communication	0	15,818	15,818
Confidential Drug Enforcement Payments	0	44,360	44,360
Dues and Memberships	3,095	300	3,395
Freight Expenses	18	60	78
Maintenance Agreements	0	850	850
Maintenance and Repair Services - Vehicles	0	653	653
Postage	0	494	494
Rentals	0	12,176	12,176
Tow-in Services	0	4,178	4,178
Travel	5,190	6,672	11,862
Remittance of Revenues Collected	0	67,584	67,584
Other Contracted Services	0	4,743	4,743
Electricity	0	1,729	1,729
Gasoline	0	12,677	12,677

(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>			
Law Enforcement Supplies	\$ 0	\$ 1,775	\$ 1,775
Office Supplies	1,002	3,544	4,546
Other Supplies and Materials	506	2,843	3,349
Building and Contents Insurance	0	3,602	3,602
Trustee's Commissions	555	1,215	1,770
Other Charges	0	5,678	5,678
Total Expenditures	<u>\$ 32,433</u>	<u>\$ 239,623</u>	<u>\$ 272,056</u>
Net Change in Fund Balances	\$ 23,238	\$ (80,170)	\$ (56,932)
Fund Balances, July 1, 2010	<u>41,529</u>	<u>127,176</u>	<u>168,705</u>
Fund Balances, June 30, 2011	<u><u>\$ 64,767</u></u>	<u><u>\$ 47,006</u></u>	<u><u>\$ 111,773</u></u>

SECOND JUDICIAL DISTRICT

**SECOND JUDICIAL DISTRICT**

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

District Attorney General  
Second Judicial District  
Balance Sheet  
June 30, 2011

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

Cash:			
Cash on Hand	\$ 0	\$ 45,726	\$ 45,726
Cash in Bank	0	2,415	2,415
Equity in Pooled Cash and Investments:			
Cash with Trustee	18,739	184,798	203,537
Cash with Clerks, Register, and Sheriff	1,105	210	1,315
Accounts Receivable	0	8,873	8,873
Due from Other Governments	0	6,866	6,866
 Total Assets	 \$ 19,844	 \$ 248,888	 \$ 268,732

LIABILITIES AND FUND BALANCES

Liabilities

Accounts Payable	\$ 0	\$ 234	\$ 234
Due to Litigants, Heirs, and Others	0	20,418	20,418
Total Liabilities	\$ 0	\$ 20,652	\$ 20,652

Fund Balances

Restricted for:			
Administration of Justice	\$ 19,844	\$ 0	\$ 19,844
Public Safety	0	228,236	228,236
Total Fund Balances	\$ 19,844	\$ 228,236	\$ 248,080
 Total Liabilities and Fund Balances	 \$ 19,844	 \$ 248,888	 \$ 268,732

District Attorney General  
Second Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2011

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 17,822	\$ 0	\$ 17,822
Drug Control Fines	0	12,519	12,519
Drug Task Force Forfeitures and Seizures	0	91,266	91,266
Proceeds from Confiscated Property	0	27,671	27,671
Miscellaneous Refunds	0	150	150
Other Local Revenues	0	18,666	18,666
Drug Task Force Grant	0	65,258	65,258
Other Governments and Citizens Groups	0	9,334	9,334
Total Revenues	<u>\$ 17,822</u>	<u>\$ 224,864</u>	<u>\$ 242,686</u>
<u>Expenditures</u>			
Salary Supplements	\$ 0	\$ 22,000	\$ 22,000
Secretary(s)	0	27,820	27,820
Other Fringe Benefits	0	7,305	7,305
Communication	21	3,629	3,650
Contracts with Government Agencies	0	7,832	7,832
Contracts with Private Agencies	0	75	75
Contracts with Public Carriers	0	1,211	1,211
Data Processigng Services	0	172	172
Confidential Drug Enforcement Payments	0	18,808	18,808
Dues and Memberships	2,445	175	2,620
Janitorial Services	1,800	0	1,800
Legal Notices, Recording, and Court Cost	22	100	122
Licenses	137	6	143
Maintenance Agreements	0	107	107
Maintenance and Repair Services - Equipment	0	116	116
Maintenance and Repair Services - Office Equipment	0	855	855
Maintenance and Repair Services - Vehicles	0	6,208	6,208
Postal Charges	0	621	621
Printing, Stationery, and Forms	22	0	22

(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>			
Rentals	\$ 0	\$ 10,800	\$ 10,800
Towing Services	0	525	525
Travel	2,413	7,261	9,674
Tuition	5,339	99	5,438
Other Contracted Services	6	0	6
Custodial Supplies	0	105	105
Data Processing Supplies	0	7,255	7,255
Equipment Parts - Light	0	607	607
Gasoline	0	17,710	17,710
Instructional Supplies and Materials	0	53	53
Law Enforcement Supplies	0	1,249	1,249
Library Books/Media	1,067	0	1,067
Office Supplies	290	1,635	1,925
Periodicals	1,162	0	1,162
Utilities	0	2,422	2,422
Other Supplies and Materials	15	139	154
Building and Contents Insurance	0	2,766	2,766
Premiums on Corporate Surety Bond	0	200	200
Trustee's Commissions	180	1,351	1,531
Worker's Compensation Insurance	0	300	300
Other Charges	0	562	562
Data Processing Equipment	0	1,654	1,654
Law Enforcement Equipment	0	293	293
Office Equipment	0	805	805
Total Expenditures	\$ 14,919	\$ 154,831	\$ 169,750
Net Change in Fund Balances	\$ 2,903	\$ 70,033	\$ 72,936
Fund Balances, July 1, 2010	16,941	158,203	175,144
Fund Balances, June 30, 2011	\$ 19,844	\$ 228,236	\$ 248,080

THIRD JUDICIAL DISTRICT

## **THIRD JUDICIAL DISTRICT**

It should be noted that based on weaknesses noted during our review of the Judicial District Drug Task Force, along with difficulties we encountered in obtaining the records and documentation needed to complete our review, we extended our review procedures to include operations through March 5, 2012. The management's response is a written response received from the district attorney general of the Third Judicial District.

### **FINDING 11.01      **THE DRUG TASK FORCE HAD ACCOUNTING AND FINANCIAL DEFICIENCIES****

Accounting and financial deficiencies existed in the Drug Task Force (DTF). These deficiencies appear to have been the result of a lack of oversight by management of the DTF. These deficiencies included:

- A. A fund deficit of \$10,810 existed in the Drug Task Force as of June 30, 2011, and cash on deposit with the Greene County Trustee was \$66, while fund liabilities totaled \$27,598. It should be noted that included in the \$27,598 liability is a \$10,000 loan from the Greene County Drug Control Fund that was used to provide cash flow.
- B. A cash deficit of \$22,804 existed in the Judicial District Drug Fund as of February 29, 2012. The cash deficit resulted from disbursements in excess of available funds on deposit with the Greene County Trustee. Also, contributing to this deficit was the DTF director's failure to remit the cash from various seizures awarded to the Greene County Trustee in a timely manner. See Finding No. 11.02 for more details.
- C. A bank overdraft of \$469 existed in the confidential funds bank account on November 30, 2010. This overdraft resulted from checks being issued in excess of available funds. Overdraft charges of \$32 were incurred as a result of the overdraft. The bank overdraft was liquidated in December 2010. It should be noted that a balance of \$40 existed in the confidential funds bank account as of June 30, 2011.
- D. Also, included in the \$27,598 liability reflected on June 30, 2011, was \$4,418 in past-due telephone bills and \$418 in late charges. These liabilities related to two service providers who had not been paid since March 10, 2011. The statements for one of the providers were not paid until February 10, 2012. Prior to the February 10, 2012, payment, the liability for the two providers had grown to \$7,584. Since some of these statements had not been opened as of March 6, 2012, it does not appear that the DTF director had reviewed the monthly billings in accordance with policies established by the DTF Board of Directors.

### **RECOMMENDATION**

Management should liquidate any fund deficit and cash deficits. Steps should be taken to ensure that monies are not committed or disbursed unless sufficient funds are available.

Invoices should be paid in a timely manner to avoid late charges. The DTF director should review all monthly invoices for reasonableness and in accordance with policies established by the DTF Board of Directors.

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**FINDING 11.02      DEFICIENCIES WERE NOTED IN THE RECORDING AND MANAGEMENT OF SEIZED PROPERTY**

Inventory logs for cash seized by Drug Task Force (DTF) personnel reflected a balance of \$66,916 as of June 30, 2011. Our review of a report of seized property obtained from the Tennessee Department of Safety (TDOS) noted that as of June 30, 2011, \$12,099 of the \$66,916 in seized cash had been awarded to the DTF by the TDOS prior to June 30, 2011; however, this \$12,099 had not been deposited with the Greene County trustee. Of the \$12,099 seized cash awarded, \$5,622 was deposited with the Greene County trustee on August 3, 2011, and \$6,477 was deposited March 13, 2012.

Our extended procedures disclosed that as of March 5, 2012, inventory logs for cash seized by the DTF reflected a balance of \$55,029. A report of seized property obtained from the TDOS noted that \$37,298 of the \$55,029 cash seizures had been awarded to the DTF but had not been deposited with the Greene County trustee. The DTF director deposited \$21,824 of these seized and awarded funds with the Greene County trustee on March 13, 2012.

An inventory log of vehicles seized by the DTF was maintained by the DTF director. However, we noted there were six additional vehicles that had been seized but not recorded in the inventory log. We noted at least 19 vehicles were reflected on the report of seized property obtained from the TDOS that had been awarded to the DTF but had not been properly recorded as assets of the DTF and had not been disposed of as of March 5, 2012.

We noted instances where personal property that had been seized was not listed in the evidence log. We were informed that since the evidence room was full, some property was being stored in multiple locations. Based on our review of the evidence room and discussions with various agents, it appears that this property has not been disposed of in a number of years.

**RECOMMENDATION**

Inventory logs for seizures of cash, vehicles, and personal property should be properly maintained. To improve cash flow, seized cash and funds received from the disposal of seized vehicles that have been awarded to the DTF should be deposited with the Greene County trustee in a timely manner. DTF personnel should perform a detailed examination of the evidence room to ensure the inventory log is accurate. For any evidence that is not required for further prosecution, DTF personnel should either return the property to the owner or solicit an award order and properly disburse the proceeds.

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**FINDING 11.03      ADEQUATE DOCUMENTATION WAS NOT MAINTAINED TO SUPPORT SOME CONFIDENTIAL EXPENDITURES**

The following deficiencies were noted in the documentation maintained to support confidential expenditures of the Drug Task Force (DTF):

- A. In some instances, the DTF director did not provide us with the Tennessee Bureau of Investigation's (TBI) lab reports. These lab reports are used to support the disbursement of confidential funds for undercover drug purchases. The director did not provide these lab reports in 17 of the 27 disbursements selected for testing.
- B. Payments to confidential informants were recorded on the agent's activity logs and supported with documentation. However, the documentation did not always include a witness signature. In addition, certain payments were not always properly posted to the confidential informants' payment history log. The deficiencies noted with the logs included: (1) one payment history log could not be located, (2) two instances were noted where the payment was not posted to the payment history log, and (3) one payment amount recorded on the history log differed with the agent's activity log by \$40.
- C. The agents are required to submit their cash and activity log to the DTF director twice a month for the director to count the cash and reconcile the cash with amounts reflected on the agents' activity logs and to sign and date the logs. There was no signature or date on the agents' activity logs for the period July 1, 2011, through January 31, 2012, which indicates that the director had not reviewed and approved the activity logs as required by DTF policy.
- D. One instance was noted where a receipt was not on file to support a cash disbursement of \$20 recorded on the agent's activity log. Another instance was noted where a receipt was on file to support a cash disbursement of \$17; however, a business name was not present on the receipt.
- E. A bank account is maintained by the DTF director to account for certain confidential transactions. Based on our review, there was no indication that the bank statements were reconciled with the accounting records. Additionally, certain bank statements were not on file or provided to us by the director, even after several requests were made. Ultimately we were able to obtain the needed statements through other sources.

**RECOMMENDATION**

Tennessee Bureau of Investigation lab reports should be maintained to substantiate the disbursement of funds for all undercover drug purchases. All payments to confidential informants should be supported with a witness signature. Confidential informants' payment history logs should be properly maintained and periodically reconciled with the individual agents' activity logs. Agents' cash should be counted twice a month and reconciled with the agents' activity logs. The director should sign and date the logs twice

each month. All confidential expenditures should be properly and accurately documented. All bank statements should be maintained on file and reconciled timely with the accounting records.

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**FINDING 11.04      DEFICIENCIES WERE NOTED IN THE RECEIPTING AND DEPOSITING OF FUNDS**

The Drug Task Force (DTF) director issued receipts for cash settlements and withdrawals from the Judicial District Drug Fund. Cash settlements were deposited with the Greene County Trustee, and funds withdrawn from the Judicial District Drug Fund were deposited to a confidential funds bank account maintained by the DTF director. The following deficiencies were noted:

- A. In two instances, cash was obtained at the time checks from the Judicial District Drug Fund were deposited into the confidential funds bank account in-lieu-of depositing all of the checks then issuing an official check to obtain the cash. A withdrawal was not recorded by the bank, and only the net amount of the deposit was recognized on the bank statement. The remaining cash was recorded in the director's custodial log.
- B. Five instances were noted where receipts were deposited as long as 20 days after the receipt date. Section 5-8-207, *Tennessee Code Annotated*, requires all public funds be deposited within three days of collection.
- C. Receipts were not always issued at the time of collection. Two instances were noted where the receipt dates were after the deposit date. The practice of issuing receipts subsequent to the actual collection defeats the purpose of the receipt.
- D. A refund check from a phone service provider totaling \$21.11 dated December 13, 2011, was discovered in an unopened envelope on March 6, 2012. The director was not aware of the check until we brought it to his attention.

**RECOMMENDATION**

All deposits to the confidential funds bank account should be recognized for the full amount of the checks, and an official check should be issued to obtain cash. Receipts should be deposited in tact and within three days of collection as required by state statute. Receipts should be issued at the time of collection. Procedures should be developed to ensure that mail is opened timely.

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**FINDING 11.05 PURCHASES WERE NOT MADE IN ACCORDANCE WITH THE COUNTY'S PURCHASING PROCEDURES**

Nonconfidential purchases were made from the Judicial District Drug Fund maintained by the Greene County Office of Accounts and Budgets; however, certain purchases were not made in accordance with the county's purchasing procedures. The following deficiencies were noted:

- A. In some instances, purchase orders were not issued. Purchase orders are necessary to control who has purchasing authority and to document purchasing commitments.
- B. Some purchase orders were issued after the purchases were made. This practice defeats the purpose of the purchase order and makes it an approval of payment rather than approval of the purchase.
- C. One instance was noted where the description of the items on the purchase order differed from the items listed on the receipt. We also noted one instance where a set of wheels and tires were purchased; however, neither the invoice nor the subsequently issued purchase order reflected what vehicle the wheels and tires were for.
- D. Subsequent to June 30, 2011, we noted four instances where 46 inkjet printer cartridges were purchased totaling \$2,786 including shipping and handling costs of \$402. Purchase orders were not obtained for these purchases. In addition, a total of \$100 in Subway Restaurant gift cards were received as promotional items. As of March 9, 2012, the gift cards had not been accounted for.

**RECOMMENDATION**

Nonconfidential purchases should be made in accordance with Greene County's purchasing procedures. To strengthen internal controls over purchasing procedures and to document purchasing commitments, purchase orders should be issued for all applicable purchases before purchases are made and should include an accurate description of the items. The director should review all statements for accuracy. Any promotional items should be accounted for properly.

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**FINDING 11.06 EQUIPMENT INVENTORY CONTROL RECORDS WERE NOT PROPERLY MAINTAINED**

Equipment inventory records were not properly maintained. A control listing of equipment and a subsidiary listing of vehicles were maintained; however, certain items that were included on the subsidiary listing were not included on the equipment control listing. Also, vehicle identification numbers were not included on the subsidiary listing of vehicles.

## RECOMMENDATION

Internal controls over equipment should be strengthened. A control listing of equipment that includes all necessary information should be maintained and reconciled with the subsidiary listing. Equipment should be periodically verified by management.

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### FINDING 11.07      **REQUIRED REPORTS WERE NOT SUBMITTED IN A TIMELY MANNER**

On March 24, 2011, the State of Tennessee, Department of Finance and Administration, Resource Development and Support, Office of Criminal Justice Programs released its monitoring report for the Third Judicial District Drug Task Force. The results of that monitoring disclosed that reports were not submitted in a timely manner. The Quarterly Income Summary Report for the 2011 fiscal year had not been submitted. The Quarterly Performance Measurement Report for the first quarter was not submitted timely. The report due date was October 15, 2010, but the report was submitted on October 29, 2010.

The monitoring report along with management's response and corrective action plan may be obtained from the state Department of Finance and Administration, Resource Development and Support, Office of Criminal Justice Programs, William R. Snodgrass Tennessee Tower Office Building, Suite 1200, 312 Rosa L. Parks Avenue, Nashville, TN 37243-1102.

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### MANAGEMENT'S RESPONSE TO ALL FINDINGS – DISTRICT ATTORNEY GENERAL

Thank you very much for your thorough audit of the Third Judicial District Drug Task Force. I have reviewed your findings of our current deficiencies, and I am in complete agreement with them. Each recommendation has been or is in the process of being implemented as expeditiously as possible. The entire process will be facilitated by the imminent selection of a new director of the Drug Task Force. The former director has been reassigned to a position with the Hawkins County Sheriff's Department.

District Attorney General  
Third Judicial District  
Balance Sheet  
June 30, 2011

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 67,564	\$ 67,564
Cash in Bank	0	40	40
Equity in Pooled Cash and Investments:			
Cash with Trustee	185,914	66	185,980
Cash with Clerks, Register, and Sheriff	701	296	997
Due from Other Governments	2,828	3,639	6,467
Total Assets	<u>\$ 189,443</u>	<u>\$ 71,605</u>	<u>\$ 261,048</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 0	\$ 9,289	\$ 9,289
Due to Litigants, Heirs, and Others	0	73,126	73,126
Total Liabilities	<u>\$ 0</u>	<u>\$ 82,415</u>	<u>\$ 82,415</u>
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 189,443	\$ 0	\$ 189,443
Public Safety	0	(10,810)	(10,810)
Total Fund Balances	<u>\$ 189,443</u>	<u>\$ (10,810)</u>	<u>\$ 178,633</u>
Total Liabilities and Fund Balances	<u>\$ 189,443</u>	<u>\$ 71,605</u>	<u>\$ 261,048</u>

District Attorney General  
Third Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2011

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 51,094	\$ 0	\$ 51,094
Drug Control Fines	0	3,276	3,276
Drug Task Force Forfeitures and Seizures	0	30,256	30,256
Proceeds from Confiscated Property	0	3,171	3,171
Investment Income	0	17	17
Drug Task Force Grant	0	73,135	73,135
<b>Total Revenues</b>	<b>\$ 51,094</b>	<b>\$ 109,855</b>	<b>\$ 160,949</b>
<u>Expenditures</u>			
Salary Supplements	\$ 0	\$ 23,707	\$ 23,707
Clerical Personnel	0	27,939	27,939
Jury and Witness Fees	350	0	350
Other Fringe Benefits	0	9,054	9,054
Audit Services	0	1,374	1,374
Bank Charges	0	32	32
Communication	663	13,950	14,613
Confidential Drug Enforcement Payments	0	8,498	8,498
Dues and Memberships	345	375	720
Maintenance and Repair Services - Vehicles	0	3,349	3,349
Postal Charges	0	666	666
Travel	8,518	404	8,922
Tuition	5,097	0	5,097
Penalties	0	418	418
Other Contracted Services	2,497	6,163	8,660
Equipment and Machinery Parts	0	3,050	3,050
Garage Supplies	0	122	122
Gasoline	0	24,837	24,837
Office Supplies	0	2,119	2,119
Periodicals	183	0	183
Other Supplies and Materials	0	31	31

(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>			
Premium on Corporate Surety Bond	\$ 0	\$ 175	\$ 175
Other Charges	0	78	78
Office Equipment	8,922	0	8,922
Total Expenditures	<u>\$ 26,575</u>	<u>\$ 126,341</u>	<u>\$ 152,916</u>
Net Change in Fund Balances	\$ 24,519	\$ (16,486)	\$ 8,033
Fund Balances, July 1, 2010	<u>164,924</u>	<u>5,676</u>	<u>170,600</u>
Fund Balances, June 30, 2011	<u>\$ 189,443</u>	<u>\$ (10,810)</u>	<u>\$ 178,633</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, 2011

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 3,880	\$ 3,880
Cash in Bank	0	83,792	83,792
Equity in Pooled Cash and Investments:			
Cash with Trustee	16,806	412,739	429,545
Accounts Receivable	968	0	968
Due from Other Government	479	9,693	10,172
	<hr/>		
Total Assets	\$ 18,253	\$ 510,104	\$ 528,357
	<hr/> <hr/>		
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Due to Litigants, Heirs, and Others	\$ 0	\$ 65,706	\$ 65,706
Total Liabilities	\$ 0	\$ 65,706	\$ 65,706
	<hr/>		
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 18,253	\$ 0	\$ 18,253
Public Safety	0	444,398	444,398
Total Fund Balances	\$ 18,253	\$ 444,398	\$ 462,651
	<hr/>		
Total Liabilities and Fund Balances	\$ 18,253	\$ 510,104	\$ 528,357
	<hr/> <hr/>		

District Attorney General  
Fourth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2011

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 25,482	\$ 0	\$ 25,482
Drug Control Fines	0	32,131	32,131
Drug Task Force Forfeitures and Seizures	0	36,964	36,964
Proceeds from Confiscated Property	0	55,803	55,803
Investment Income	0	783	783
Miscellaneous Refunds	460	44	504
Drug Task Force Grant	0	72,000	72,000
ARRA Grant #1	0	52,680	52,680
Asset Forfeitures Funds	0	228	228
Other Direct Federal Revenue	0	4,611	4,611
Contributions	500	0	500
Total Revenues	\$ 26,442	\$ 255,244	\$ 281,686
<u>Expenditures</u>			
Supervisor/Director	\$ 0	\$ 47,939	\$ 47,939
Clerical Personnel	0	32,841	32,841
Other Salaries and Wages	0	1,618	1,618
Jury and Witness Expenses	274	0	274
In-Service Training	3,335	0	3,335
Other Fringe Benefits	0	14,289	14,289
Advertising	0	111	111
Audit Services	0	1,807	1,807
Communication	6,539	9,017	15,556
Contracts with Government Agencies	0	9,551	9,551
Confidential Drug Enforcement Payments	0	63,091	63,091
Dues and Memberships	1,111	0	1,111
Licenses	0	120	120
Maintenance and Repair Services - Office Equipment	0	279	279
Maintenance and Repair Services - Vehicles	0	8,806	8,806

(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>			
Postal Charges	\$ 0	\$ 286	\$ 286
Rentals	0	13,500	13,500
Towing Services	0	215	215
Travel	1,655	197	1,852
Other Contracted Services	0	100	100
Data Processing Supplies	0	1,273	1,273
Electricity	0	766	766
Gasoline	0	13,850	13,850
Law Enforcement Supplies	0	4,151	4,151
Office Supplies	0	1,417	1,417
Water and Sewer	197	564	761
Other Supplies and Materials	0	76	76
Building and Contents Insurance	0	825	825
Trustee's Commissions	0	1,688	1,688
Other Charges	15,900	0	15,900
Office Equipment	5,904	0	5,904
Total	<u>\$ 34,915</u>	<u>\$ 228,377</u>	<u>\$ 263,292</u>
<u>ARRA Grant #1</u>			
Other Salaries and Wages	\$ 0	\$ 34,241	\$ 34,241
Other Fringe Benefits	0	5,639	5,639
Communication	0	800	800
Travel	0	3,100	3,100
Other Supplies and Materials	0	8,900	8,900
Total ARRA Grant #1	<u>\$ 0</u>	<u>\$ 52,680</u>	<u>\$ 52,680</u>
Total Expenditures	<u>\$ 34,915</u>	<u>\$ 281,057</u>	<u>\$ 315,972</u>
Net Change in Fund Balances	\$ (8,473)	\$ (25,813)	\$ (34,286)
Fund Balances, July 1, 2010	<u>26,726</u>	<u>470,211</u>	<u>496,937</u>
Fund Balances, June 30, 2011	<u>\$ 18,253</u>	<u>\$ 444,398</u>	<u>\$ 462,651</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, 2011

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 2,069	\$ 2,069
Cash in Bank	0	2,389	2,389
Equity in Pooled Cash and Investments:			
Cash with Trustee	111,413	1,094,084	1,205,497
Cash with Clerks, Register, and Sheriff	1,705	11,952	13,657
Accounts Receivable	0	126	126
Due from Other Governments	0	14,059	14,059
Total Assets	<u>\$ 113,118</u>	<u>\$ 1,124,679</u>	<u>\$ 1,237,797</u>

LIABILITIES AND FUND BALANCES

Liabilities

Accounts Payable	\$ 0	\$ 29,263	\$ 29,263
Due to Litigants, Heirs, and Others	0	35,311	35,311
Total Liabilities	<u>\$ 0</u>	<u>\$ 64,574</u>	<u>\$ 64,574</u>

Fund Balances

Restricted for:			
Administration of Justice	\$ 113,118	\$ 0	\$ 113,118
Public Safety	0	1,060,105	1,060,105
Total Fund Balances	<u>\$ 113,118</u>	<u>\$ 1,060,105</u>	<u>\$ 1,173,223</u>
Total Liabilities and Fund Balances	<u>\$ 113,118</u>	<u>\$ 1,124,679</u>	<u>\$ 1,237,797</u>

District Attorney General  
Fifth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2011

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 18,476	\$ 0	\$ 18,476
Drug Control Fines	0	126,535	126,535
Drug Task Force Forfeitures and Seizures	0	51,392	51,392
Investment Income	1,318	13,266	14,584
Miscellaneous Refunds	0	232	232
Sale of Equipment	0	384	384
ARRA Grant #1	0	42,174	42,174
Contribution	0	23,750	23,750
Total Revenues	<u>\$ 19,794</u>	<u>\$ 257,733</u>	<u>\$ 277,527</u>
<u>Expenditures</u>			
Audit Services	\$ 0	\$ 1,616	\$ 1,616
Communication	0	17,033	17,033
Confidential Drug Enforcement Payments	0	23,801	23,801
Dues and Memberships	0	280	280
Operating Lease Payments	0	46,020	46,020
Licenses	0	100	100
Maintenance and Repair Services - Vehicles	0	1,556	1,556
Postal Charges	0	64	64
Printing, Stationery, and Forms	0	1,062	1,062
Travel	0	12,343	12,343
Tuition	0	1,699	1,699
Other Contracted Services	0	2,524	2,524
Law Enforcement Supplies	0	1,738	1,738
Office Supplies	0	1,488	1,488
Tires and Tubes	0	1,118	1,118
Utilities	0	5,246	5,246
Premiums on Corporate Surety Bonds	0	262	262
Trustee's Commissions	194	1,594	1,788
Other Charges	0	4,101	4,101
Data Processing Equipment	0	14,061	14,061
Furniture and Fixtures	0	4,039	4,039
Law Enforcement Equipment	0	14,959	14,959
Motor Vehicles	0	6,350	6,350
Total	<u>\$ 194</u>	<u>\$ 163,054</u>	<u>\$ 163,248</u>

(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>			
<u>ARRA Grant #1</u>			
Salary Supplements	\$ 0	\$ 30,251	\$ 30,251
Other Fringe Benefits	0	11,923	11,923
Total ARRA Grant #1	<u>\$ 0</u>	<u>\$ 42,174</u>	<u>\$ 42,174</u>
Total Expenditures	<u>\$ 194</u>	<u>\$ 205,228</u>	<u>\$ 205,422</u>
Other Financing Sources (Uses):			
Transfers to District Attorney's General			
Conference - Salary Supplements	\$ (50,000)	\$ 0	\$ (50,000)
Transfers to the Blount County			
General Fund - Salary Supplements	0	(31,000)	(31,000)
Other Capital Projects Fund - Communications Tower	0	(100,000)	(100,000)
Total Other Financing Sources (Uses)	<u>\$ (50,000)</u>	<u>\$ (131,000)</u>	<u>\$ (181,000)</u>
Net Change in Fund Balances	\$ (30,400)	\$ (78,495)	\$ (108,895)
Fund Balances, July 1, 2010	<u>143,518</u>	<u>1,138,600</u>	<u>1,282,118</u>
Fund Balances, June 30, 2011	<u>\$ 113,118</u>	<u>\$ 1,060,105</u>	<u>\$ 1,173,223</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, 2011

District  
Attorney  
General  
Fund

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ASSETS

Equity in Pooled Cash and Investments:

Cash with Trustee

\$ 338,756

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Total Assets

\$ 338,756

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LIABILITIES AND FUND BALANCE

Liabilities

Accrued Payroll

\$ 1,625

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Total Liabilities

\$ 1,625

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Fund Balance

Restricted for:

Administration of Justice

\$ 337,131

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Total Fund Balance

\$ 337,131

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Total Liabilities and Fund Balance

\$ 338,756

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District Attorney General  
Sixth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2011

	District Attorney General Fund
<hr/>	
<u>Revenues</u>	
District Attorney General Fees	\$ 92,013
Total Revenues	<u>\$ 92,013</u>
 <u>Expenditures</u>	
Secretaries and Law Clerks	\$ 19,090
Other Fringe Benefits	1,278
Total Expenditures	<u>\$ 20,368</u>
 Net Change in Fund Balance	 \$ 71,645
Fund Balance, July 1, 2010	<u>265,486</u>
 Fund Balance, June 30, 2011	 <u><u>\$ 337,131</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, 2011

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

Equity in Pooled Cash and Investments:

Cash with Trustee	\$ 15,539	\$ 47,800	\$ 63,339
Cash with Clerks, Register, and Sheriff	772	0	772

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Total Assets	\$ 16,311	\$ 47,800	\$ 64,111
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FUND BALANCES

Fund Balances

Restricted for:

Administration of Justice	\$ 16,311	\$ 0	\$ 16,311
Public Safety	0	47,800	47,800

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Total Fund Balances	\$ 16,311	\$ 47,800	\$ 64,111
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District Attorney General  
Seventh Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2011

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 12,610	\$ 0	\$ 12,610
Miscellaneous Refunds	237	0	237
Contributions	240	47,800	48,040
Total Revenues	<u>\$ 13,087</u>	<u>\$ 47,800</u>	<u>\$ 60,887</u>
<u>Expenditures</u>			
<u>District Attorney General</u>			
Communications	\$ 824	\$ 0	\$ 824
Dues and Memberships	711	0	711
Printing, Stationery, and Forms	254	0	254
Other Contracted Services	333	0	333
Uniforms	121	0	121
Other Supplies and Materials	2,208	0	2,208
Trustee's Commission	130	0	130
In Service/Staff Development	2,100	0	2,100
Other Charges	228	0	228
Furniture and Fixtures	3,933	0	3,933
Office Equipment	1,358	0	1,358
Total District Attorney General	<u>\$ 12,200</u>	<u>\$ 0</u>	<u>\$ 12,200</u>
Total Expenditures	<u>\$ 12,200</u>	<u>\$ 0</u>	<u>\$ 12,200</u>
Net Change in Fund Balances	\$ 887	\$ 47,800	\$ 48,687
Fund Balances, July 1, 2010	<u>15,424</u>	<u>0</u>	<u>15,424</u>
Fund Balances, June 30, 2011	<u>\$ 16,311</u>	<u>\$ 47,800</u>	<u>\$ 64,111</u>

The Seventh Judicial District began collections from participating agencies in order to create a Drug Task Force operation. The Drug Task Force did not begin operations until July 1, 2011.

EIGHTH JUDICIAL DISTRICT

**EIGHTH JUDICIAL DISTRICT**

**FINDING 11.01      **THE DRUG TASK FORCE HAD UNALLOWABLE COSTS OF \$15,227 RELATED TO THE AMERICAN RECOVERY AND REINVESTMENT ACT JUSTICE ASSISTANCE GRANT****

The Drug Task Force (DTF) was notified on September 30, 2010, by the Office of Criminal Justice Programs (OCJP) that supplanting had occurred with regard to the American Recovery and Reinvestment Act (ARRA) Justice Assistance Grant (JAG). Federal grants cannot be used to replace state or local funds that would, in the absence of federal aid, be available or forthcoming for law enforcement. The DTF transferred an agent to the ARRA JAG-funded position on January 22, 2010, and did not fill the DTF-funded position that the agent had been in before transferring until June 1, 2010. As a result, the OCJP calculated unallowable costs of \$15,227 and requested a refund of \$3,792, which the DTF paid on October 26, 2010. The refund was derived as follows:

Expenses for six work days in January were unallowable (based on \$158.38 salary and benefits per work day)	\$	950.00
The amount of salary and benefits from February through May (\$3,336.00 salary and benefits times four months)		13,344.00
February through May phone expenses		933.00
Total Unallowable Costs	\$	<u>15,227.00</u>
OCJP will not reimburse June invoice		(11,435.00)
Amount to be refunded to State of Tennessee	\$	<u><u>3,792.00</u></u>

**RECOMMENDATION**

DTF management should verify that all federal grant expenditures are allowable prior to disbursement.

District Attorney General  
Eighth Judicial District  
Balance Sheet  
June 30, 2011

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 1,498	\$ 1,498
Cash in Bank	0	4,522	4,522
Equity in Pooled Cash and Investments:			
Cash with Trustee	50,814	320,123	370,937
Cash with Clerks, Register, and Sheriff	1,380	0	1,380
Accounts Receivable	0	2,397	2,397
Due from Other Governments	5,828	42,167	47,995
Total Assets	<u>\$ 58,022</u>	<u>\$ 370,707</u>	<u>\$ 428,729</u>

LIABILITIES AND FUND BALANCES

Liabilities

Accounts Payable	\$ 4,459	\$ 6,322	\$ 10,781
Total Liabilities	<u>\$ 4,459</u>	<u>\$ 6,322</u>	<u>\$ 10,781</u>

Fund Balances

Restricted for:			
Administration of Justice	\$ 53,563	\$ 0	\$ 53,563
Public Safety	0	364,385	364,385
Total Fund Balances	<u>\$ 53,563</u>	<u>\$ 364,385</u>	<u>\$ 417,948</u>
Total Liabilities and Fund Balances	<u>\$ 58,022</u>	<u>\$ 370,707</u>	<u>\$ 428,729</u>

District Attorney General  
Eighth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2011

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 93,247	\$ 0	\$ 93,247
Investment Income	0	884	884
Drug Task Force Forfeitures and Seizures	0	278,019	278,019
Drug Task Force Grant	0	73,326	73,326
ARRA Grant #1	0	55,000	55,000
Asset Forfeiture Funds	0	174,981	174,981
Contributions	0	2,000	2,000
<b>Total Revenues</b>	<b>\$ 93,247</b>	<b>\$ 584,210</b>	<b>\$ 677,457</b>
<u>Expenditures</u>			
Supervisor/Director	\$ 0	\$ 51,684	\$ 51,684
Investigator(s)	0	38,240	38,240
Accountants/Bookkeepers	0	11,550	11,550
Data Processing Personnel	0	4,538	4,538
Salary Supplements	0	454	454
Clerical Personnel	0	6,418	6,418
Other Fringe Benefits	8	34,626	34,634
Audit Services	0	1,831	1,831
Bank Charges	0	20	20
Communications	8,549	8,316	16,865
Contracts with Governmental Agencies	0	15,290	15,290
Confidential Drug Enforcement Payments	0	8,665	8,665
Dues and Memberships	190	105	295
Maintenance and Repair Services - Vehicles	0	2,131	2,131
Postage Charges	0	56	56
Rentals	2,875	18,805	21,680
Tow-in Services	0	50	50
Travel	11,463	5,882	17,345
Other Contracted Services	8,782	5,546	14,328
Electricity	585	2,437	3,022
Gasoline	0	16,248	16,248

(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	\$ 8,137	\$ 8,137
Natural Gas	0	283	283
Office Supplies	4,269	1,393	5,662
Water and Sewer	0	620	620
Other Supplies and Materials	542	0	542
Refunds	0	3,792	3,792
Trustee's Commissions	977	2,645	3,622
Vehicle and Equipment Insurance	0	1,751	1,751
Workers' Compensation Coverage	132	5,919	6,051
Motor Vehicles	0	26,000	26,000
Office Equipment	1,289	0	1,289
Total	<u>\$ 39,661</u>	<u>\$ 283,432</u>	<u>\$ 323,093</u>
<u>ARRA Grant #1</u>			
Investigator(s)	\$ 0	\$ 32,357	\$ 32,357
Other Fringe Benefits	0	4,749	4,749
Communications	0	2,659	2,659
Travel	0	1,994	1,994
Law Enforcement Supplies	0	12,469	12,469
Office Supplies	0	35	35
Workers' Compensation Insurance	0	737	737
Total ARRA Grant #1	<u>\$ 0</u>	<u>\$ 55,000</u>	<u>\$ 55,000</u>
Total Expenditures	<u>\$ 39,661</u>	<u>\$ 338,432</u>	<u>\$ 378,093</u>
Other Financing Sources (Uses):			
Transfers to District Attorneys' General Conference - Salary Supplements	<u>\$ (69,549)</u>	<u>\$ 0</u>	<u>\$ (69,549)</u>
Net Change in Fund Balances	\$ (15,963)	\$ 245,778	\$ 229,815
Fund Balances, July 1, 2010	<u>69,526</u>	<u>118,607</u>	<u>188,133</u>
Fund Balances, June 30, 2011	<u>\$ 53,563</u>	<u>\$ 364,385</u>	<u>\$ 417,948</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, 2011

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

Cash:			
Cash on Hand	\$ 0	\$ 230	\$ 230
Cash in Bank	0	450	450
Equity in Pooled Cash and Investments:			
Cash with Trustee	36,084	290,031	326,115
Cash with Clerks, Register, and Sheriff	991	399	1,390
Due from the Roane County General Fund	0	15,860	15,860
Due from Other Governments	664	12,528	13,192
	<hr/>		
Total Assets	\$ 37,739	\$ 319,498	\$ 357,237

LIABILITIES AND FUND BALANCES

Liabilities

Accounts Payable	\$ 3,789	\$ 45,745	\$ 49,534
Accrued Payroll	0	19,633	19,633
Total Liabilities	<hr/> \$ 3,789	<hr/> \$ 65,378	<hr/> \$ 69,167

Fund Balances

Restricted for:			
Administration of Justice	\$ 33,950	\$ 0	\$ 33,950
Public Safety	0	254,120	254,120
Total Fund Balances	<hr/> \$ 33,950	<hr/> \$ 254,120	<hr/> \$ 288,070
	<hr/>		
Total Liabilities and Fund Balances	\$ 37,739	\$ 319,498	\$ 357,237

District Attorney General  
Ninth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2011

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 25,663	\$ 0	\$ 25,663
Drug Control Fines	0	128,174	128,174
Officers Costs	0	1,604	1,604
Drug Task Force Forfeitures and Seizures	0	160,406	160,406
Proceeds from Confiscated Property	0	560	560
Investment Income	0	580	580
Other State Revenues	0	3,288	3,288
Drug Task Force Grant	0	48,525	48,525
ARRA Grant #1	0	53,992	53,992
Asset Forfeiture Funds	0	69,992	69,992
Total Revenues	\$ 25,663	\$ 467,121	\$ 492,784
<u>Expenditures</u>			
Assistant(s)	\$ 0	\$ 53,679	\$ 53,679
Salary Supplements	3,368	0	3,368
Part-time Personnel	4,674	14,000	18,674
Social Security	420	8,087	8,507
Other Fringe Benefits	0	12,740	12,740
Advertising	372	0	372
Audit Services	0	1,721	1,721
Communication	1,065	9,190	10,255
Contracts with Government Agencies	0	90	90
Confidential Drug Enforcement Payments	0	1,550	1,550
Dues and Memberships	0	370	370
Licenses	0	150	150
Maintenance and Repair Services - Equipment	0	270	270
Maintenance and Repair Services - Vehicles	0	5,468	5,468
Postal Charges	0	290	290
Printing, Stationery, and Forms	0	198	198
Rentals	180	6,612	6,792
Towing Services	0	1,220	1,220
Travel	0	4,420	4,420

(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>			
Remittance of Revenues Collected	\$ 0	\$ 65,758	\$ 65,758
Gasoline	0	17,235	17,235
Law Enforcement Supplies	0	6,247	6,247
Office Supplies	4,165	3,128	7,293
Tires and Tubes	0	1,105	1,105
Other Supplies and Materials	6,457	15,102	21,559
Premium on Corporate Surety Bond	0	287	287
Trustee's Commissions	279	2,788	3,067
Workers' Compensation Insurance	0	1,500	1,500
Motor Vehicles	0	9,735	9,735
Total	\$ 20,980	\$ 242,940	\$ 263,920
<u>ARRA Grant #1</u>			
Assistant(s)	\$ 0	\$ 46,534	\$ 46,534
Other Fringe Benefits	0	7,458	7,458
Total ARRA Grant #1	\$ 0	\$ 53,992	\$ 53,992
Total Expenditures	\$ 20,980	\$ 296,932	\$ 317,912
Other Financing Sources (Uses):			
Transfers to District Attorney's General Conference - Salary Supplements	\$ 0	\$ (40,427)	\$ (40,427)
Total Other Financing Sources (Uses)	\$ 0	\$ (40,427)	\$ (40,427)
Net Change in Fund Balances	\$ 4,683	\$ 129,762	\$ 134,445
Fund Balances, July 1, 2010	29,267	124,358	153,625
Fund Balances, June 30, 2011	\$ 33,950	\$ 254,120	\$ 288,070

Note: The financial activity of the Drug Task Force reflected above does not include activity of the Loudon County Metro Narcotics Unit (LCMNU). The financial statements for LCMNU are included in the Annual Financial Report of Loudon County.

TENTH JUDICIAL DISTRICT

## TENTH JUDICIAL DISTRICT

### FINDING 11.01      **A FORFEITURE WARRANT WAS NOT OBTAINED FROM THE COURT**

On February 2, 2012, agents seized drugs, drug paraphernalia, and \$421 in cash. Although the seizure was documented on the appropriate forms, a forfeiture warrant was never obtained from the court. The agent in charge of the seizure was in the process of turning over his responsibilities to other agents because he was having surgery. The Drug Task Force did not follow through on the seizure and was required to return the \$421 to the defendant.

### RECOMMENDATION

All appropriate paperwork should be filed in court promptly.

### MANAGEMENT'S RESPONSE – DRUG AND VIOLENT CRIME TASK FORCE DIRECTOR

I have reviewed this finding and I do understand; however, this was an isolated incident. The agent in charge was injured and required surgery, and the seizure was never completed. This error has been documented, and the \$421 was returned to the defendant in a timely manner. Steps have been taken to correct this from happening in the future.

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### FINDING 11.02      **AN ASSISTANT DISTRICT ATTORNEY (ADA) USED A DRUG TASK FORCE (DTF) FUEL CARD TO FUEL HIS PERSONAL VEHICLE USED FOR OFFICIAL BUSINESS IN-LIEU-OF PERSONALLY PURCHASING THE FUEL AND FILING ITEMIZED EXPENSE CLAIMS FOR REIMBURSEMENT**

We received an allegation that an ADA of the Tenth District Attorney General's Office was using a DTF fuel card to fuel his personal vehicle. During our examination of this allegation, the district attorney general advised us that the ADA exclusively prosecuted DTF cases, and that the ADA used his personal vehicle for official business in-lieu-of driving a vehicle owned by the task force. Also, we were advised at the DTF and through our analysis of records maintained at the McMinn County Finance Office for the DTF that no documentation was on file to support a breakdown of the ADA's vehicle use mileage between personal business and official business. Our examination disclosed from February 11, 2010 through January 25, 2012, the ADA charged a total of \$4,091 on the DTF fuel card used in his personal vehicle. Section 8-26-109, *Tennessee Code Annotated*, requires government employees who are authorized to incur official expenses, which are to be paid by the government, to file itemized expense accounts showing the date and amount of each separate item and the purpose for which it was expended. The failure to account for a division of personal business and official business use mileage could lead to an abuse of fuel purchased.

To address this deficiency, on March 1, 2012, the DTF adopted a policy requiring employees to submit mileage reimbursement claims when using personal vehicles in-lieu-of using the DTF fuel card.

**RECOMMENDATION**

Itemized reimbursement claims should be submitted when using personally owned vehicles for official business as required by state statute.

**MANAGEMENT'S RESPONSE – DISTRICT ATTORNEY GENERAL**

As noted in the finding, the DTF immediately corrected this deficiency when it was brought to their attention.

District Attorney General  
Tenth Judicial District  
Balance Sheet  
June 30, 2011

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 9,205	\$ 9,205
Cash in Bank	0	300,794	300,794
Equity in Pooled Cash and Investments:			
Cash with Trustee	194,825	1,986,356	2,181,181
Accounts Receivable	2,473	4,878	7,351
Total Assets	<u>\$ 197,298</u>	<u>\$ 2,301,233</u>	<u>\$ 2,498,531</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 0	\$ 1,017	\$ 1,017
Due to Litigants, Heirs, and Others	0	300,794	300,794
Total Liabilities	<u>\$ 0</u>	<u>\$ 301,811</u>	<u>\$ 301,811</u>
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 197,298	\$ 0	\$ 197,298
Public Safety	0	1,999,422	1,999,422
Total Fund Balances	<u>\$ 197,298</u>	<u>\$ 1,999,422</u>	<u>\$ 2,196,720</u>
Total Liabilities and Fund Balances	<u>\$ 197,298</u>	<u>\$ 2,301,233</u>	<u>\$ 2,498,531</u>

District Attorney General  
Tenth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2011

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 56,620	\$ 0	\$ 56,620
Drug Control Fines	0	80,742	80,742
Drug Task Force Forfeitures and Seizures	0	794,248	794,248
Investment Income	250	14,056	14,306
Contributions and Gifts	0	4,000	4,000
ARRA Grant #1	0	24,172	24,172
Other Federal through State	0	22,683	22,683
Other Direct Federal Revenue	0	8,749	8,749
Other	0	5,000	5,000
<b>Total Revenues</b>	<b>\$ 56,870</b>	<b>\$ 953,650</b>	<b>\$ 1,010,520</b>
<u>Expenditures</u>			
Drug Task Force Personnel	\$ 0	\$ 576,893	\$ 576,893
Secretary(s)	0	31,846	31,846
Overtime Pay	0	37,733	37,733
In-Service Training	632	11,713	12,345
Social Security	0	49,737	49,737
State Retirement	0	44,887	44,887
Employee and Dependent Insurance	0	75,943	75,943
Life Insurance	0	1,137	1,137
Unemployment Compensation	0	2,031	2,031
Communications	5,030	23,947	28,977
Consultants	0	4,200	4,200
Confidential Drug Enforcement Payments	0	13,095	13,095
Dues and Memberships	300	3,955	4,255
Laundry Services	0	207	207
Maintenance and Repair Services - Buildings	0	9,686	9,686
Maintenance and Repair Services - Vehicles	0	27,565	27,565
Medical and Dental	0	200	200
Pest Control	0	200	200
Rentals	0	2,959	2,959
Travel	3,516	27,998	31,514

(Continued)

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

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Expenditures (Cont.)</u>			
Veterinary Services	\$ 0	\$ 1,666	\$ 1,666
Remittance of Revenues Collected	0	1,475	1,475
Disposal Fees	0	894	894
Other Contracted Services	0	5,570	5,570
Animal Food and Supplies	0	2,090	2,090
Gasoline	0	54,385	54,385
Law Enforcement Supplies	0	10,003	10,003
Office Supplies	6,339	13,571	19,910
Uniforms	0	9,128	9,128
Utilities	0	9,842	9,842
Other Supplies and Materials	3,741	0	3,741
Building and Content Insurance	0	1,776	1,776
Liability Insurance	0	1,883	1,883
Trustee's Commissions	545	0	545
Workers' Compensation Insurance	0	17,535	17,535
Law Enforcement Equipment	0	14,026	14,026
Office Equipment	0	2,172	2,172
Total	\$ 20,103	\$ 1,091,948	\$ 1,112,051
<u>ARRA Grant #1</u>			
Drug Task Force Personnel	\$ 0	\$ 24,172	\$ 24,172
Total ARRA Grant #1	\$ 0	\$ 24,172	\$ 24,172
Total Expenditures	\$ 20,103	\$ 1,116,120	\$ 1,136,223
Net Change in Fund Balances	\$ 36,767	\$ (162,470)	\$ (125,703)
Fund Balances, July 1, 2010	160,531	2,161,892	2,322,423
Fund Balances, June 30, 2011	\$ 197,298	\$ 1,999,422	\$ 2,196,720

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, 2011

District  
Attorney  
General  
Fund

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ASSETS

Equity in Pooled Cash and Investments:

Cash with Trustee

\$ 49,907

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Total Assets

\$ 49,907

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LIABILITIES AND FUND BALANCE

Liabilities

Accounts Payable

\$ 4,442

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Fund Balance

Restricted for Administration of Justice

\$ 45,465

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Total Liabilities and Fund Balance

\$ 49,907

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District Attorney General  
Eleventh Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2011

	District Attorney General Fund
<hr/>	
<u>Revenues</u>	
District Attorney General Fees	\$ 33,900
Investment Income	308
Miscellaneous Refunds	527
Total Revenues	<u>\$ 34,735</u>
<u>Expenditures</u>	
Postal Charges	\$ 273
Office Supplies	793
Computer Program Development	15,517
Computer Support	11,826
Total Expenditures	<u>\$ 28,409</u>
Other Financing Sources (Uses):	
Transfers to District Attorneys'	
General Conference:	
Registration Fees	<u>\$ (5,250)</u>
Total Other Financing Sources (Uses)	<u>\$ (5,250)</u>
Net Change in Fund Balance	\$ 1,076
Fund Balance, July 1, 2010	<u>44,389</u>
Fund Balance, June 30, 2011	<u>\$ 45,465</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, 2011

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 38,957	\$ 38,957
Equity in Pooled Cash and Investments:			
Cash with Trustee	24,728	15,292	40,020
Cash with Clerks, Register, and Sheriff	0	177	177
Due from Other Governments	578	3,732	4,310
Total Assets	\$ 25,306	\$ 58,158	\$ 83,464
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Due to Litigants, Heirs, and Others	\$ 0	\$ 40,357	\$ 40,357
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 25,306	\$ 0	\$ 25,306
Public Safety	0	17,801	17,801
Total Fund Balances	\$ 25,306	\$ 17,801	\$ 43,107
Total Liabilities and Fund Balances	\$ 25,306	\$ 58,158	\$ 83,464

District Attorney General  
Twelfth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2011

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
Drug Control Fines	\$ 0	\$ 9,481	\$ 9,481
Other Local Option Taxes	0	19,739	19,739
District Attorney General Fees	16,001	0	16,001
Drug Task Force Forfeitures and Seizures	0	12,567	12,567
Miscellaneous Refunds	0	300	300
Contributions and Gifts	0	7,260	7,260
Law Enforcement Grants	0	75,663	75,663
Total Revenues	\$ 16,001	\$ 125,010	\$ 141,011
<u>Expenditures</u>			
Supervisor/Director	\$ 0	\$ 65,808	\$ 65,808
Clerical Personnel	0	10,412	10,412
Overtime Pay	0	2,626	2,626
In-Service Training	263	0	263
Social Security	0	6,020	6,020
State Retirement	0	4,951	4,951
Employee and Dependent Insurance	0	12,935	12,935
Unemployment Compensation	0	264	264
Communication	3,303	0	3,303
Confidential Drug Enforcement Payments	0	2,732	2,732
Janitorial Services	980	0	980
Rentals	8,200	4,800	13,000
Travel	0	3,901	3,901
Gasoline	0	10,972	10,972
Office Supplies	114	430	544
Periodicals	2,067	0	2,067
Utilities	0	2,930	2,930
Vehicle Parts	0	3,397	3,397
Premiums on Corporate Surety Bonds	50	245	295
Trustee's Commission	156	436	592
Other Charges	1,002	17,817	18,819
Communication Equipment	762	0	762
Data Processing Equipment	325	0	325
Furniture and Fixtures	319	0	319
Motor Vehicles	0	10,518	10,518
Total Expenditures	\$ 17,541	\$ 161,194	\$ 178,735
<u>Other Financing Sources (Uses):</u>			
Transfers to District Attorneys'			
General Conference:			
Registration Fees	\$ (2,535)	\$ 0	\$ (2,535)
Total Other Financing Sources (Uses)	\$ (2,535)	\$ 0	\$ (2,535)
Net Change in Fund Balances	\$ (4,075)	\$ (36,184)	\$ (37,224)
Fund Balances, July 1, 2010	29,381	53,985	83,366
Fund Balances, June 30, 2011	\$ 25,306	\$ 17,801	\$ 43,107

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, 2011

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 8,231	\$ 8,231
Equity in Pooled Cash and Investments:			
Cash with Trustee	6,084	23,950	30,034
Cash with Clerks, Register, and Sheriff	2,735	545	3,280
Due from Other Governments	0	11,794	11,794
Total Assets	<u>\$ 8,819</u>	<u>\$ 44,520</u>	<u>\$ 53,339</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Due to Litigants, Heirs, and Others	\$ 0	\$ 6,598	\$ 6,598
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 8,819	\$ 0	\$ 8,819
Public Safety	0	37,922	37,922
Total Fund Balances	<u>\$ 8,819</u>	<u>\$ 37,922</u>	<u>\$ 46,741</u>
Total Liabilities and Fund Balances	<u>\$ 8,819</u>	<u>\$ 44,520</u>	<u>\$ 53,339</u>

District Attorney General  
Thirteenth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2011

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
Drug Control Fines	\$ 0	\$ 5,988	\$ 5,988
District Attorney General Fees	39,611	0	39,611
Drug Task Force Forfeitures and Seizures	0	40,232	40,232
Copy Fees	1,202	0	1,202
Miscellaneous Refunds	0	8	8
Contribution and Gifts	0	7,500	7,500
Drug Control Grants	0	66,669	66,669
Law Enforcement Grants	0	92,306	92,306
Total Revenues	\$ 40,813	\$ 212,703	\$ 253,516
<u>Expenditures</u>			
Supervisor/Director	\$ 0	\$ 10,800	\$ 10,800
Accountants/Bookkeepers	0	48,000	48,000
Part-time Personnel	12,674	0	12,674
Bonus Payments	0	2,400	2,400
Other Salaries and Wages	0	20,980	20,980
Other Fringe Benefits	0	12,302	12,302
Audit Services	0	1,574	1,574
Communication	1,692	21,769	23,461
Contributions	400	0	400
Confidential Drug Enforcement Payments	200	9,791	9,991
Dues and Memberships	645	0	645
Maintenance and Repair Services - Buildings	0	220	220
Maintenance and Repair Services - Equipment	500	0	500
Printing, Stationery, and Forms	25	0	25
Rentals	0	35,806	35,806
Travel	7,204	7,133	14,337
Other Contracted Services	1,828	11,254	13,082
Gasoline	0	3,409	3,409
Library Books/Media	449	0	449
Office Supplies	0	17,037	17,037
Utilities	0	6,820	6,820
Other Supplies and Materials	1,156	0	1,156
Vehicle and Equipment Insurance	0	332	332
In-Service/Staff Development	2,761	0	2,761
Other Charges	2,622	7,058	9,680
Motor Vehicles	0	9,209	9,209
Office Equipment	11,129	3,951	15,080
Other Equipment	0	4,347	4,347
Total Expenditures	\$ 43,285	\$ 234,192	\$ 277,477
Net Change in Fund Balances	\$ (2,472)	\$ (21,489)	\$ (23,961)
Fund Balances, July 1, 2010	11,291	59,411	70,702
Fund Balances, June 30, 2011	\$ 8,819	\$ 37,922	\$ 46,741

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, 2011

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 432	\$ 432
Cash in Bank	0	13,270	13,270
Equity in Pooled Cash and Investments:			
Cash with Trustee	97,449	142,797	240,246
Cash with Clerks, Register, and Sheriff	18,866	1,479	20,345
Due from Other Governments	0	7,288	7,288
Total Assets	<u>\$ 116,315</u>	<u>\$ 165,266</u>	<u>\$ 281,581</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 0	\$ 741	\$ 741
Payroll Deductions Payable	0	883	883
Due to State of Tennessee	0	103	103
Total Liabilities	<u>\$ 0</u>	<u>\$ 1,727</u>	<u>\$ 1,727</u>
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 116,315	\$ 0	\$ 116,315
Public Safety	0	163,539	163,539
Total Fund Balances	<u>\$ 116,315</u>	<u>\$ 163,539</u>	<u>\$ 279,854</u>
Total Liabilities and Fund Balances	<u>\$ 116,315</u>	<u>\$ 165,266</u>	<u>\$ 281,581</u>

District Attorney General  
Fourteenth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2011

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
Drug Control Fines	\$ 0	\$ 136,611	\$ 136,611
District Attorney General Fees	38,763	0	38,763
Drug Task Force Forfeitures and Seizures	0	3,077	3,077
Investment Income	0	5,165	5,165
Drug Control Grants	0	72,000	72,000
Other Contracted Services	0	67,317	67,317
Contributions	0	14,412	14,412
Total Revenues	\$ 38,763	\$ 298,582	\$ 337,345
<u>Expenditures</u>			
Supervisor/Director	\$ 0	\$ 29,657	\$ 29,657
Investigators	0	124,428	124,428
Part-time Personnel	0	30,954	30,954
Longevity Pay	0	1,800	1,800
Overtime Pay	0	4,361	4,361
Other Salaries and Wages	0	2,367	2,367
Social Security	0	15,675	15,675
State Retirement	0	11,605	11,605
Medical Insurance	0	6,921	6,921
Dental Insurance	0	426	426
Unemployment Compensation	0	381	381
Audit Services	0	1,562	1,562
Communication	7,488	4,461	11,949
Contributions	0	4,690	4,690
Dues and Memberships	95	0	95
Janitorial Services	6,500	0	6,500
Maintenance and Repair Services - Vehicles	0	4,474	4,474
Rentals	10,254	16,800	27,054
Travel	1,203	6,027	7,230
Law Enforcement Supplies	0	216	216
Office Supplies	6,271	2,214	8,485
Periodicals	939	0	939
Uniforms	0	306	306
Other Supplies and Materials	75	1,287	1,362
Premiums of Corporate Surety Bonds	0	126	126
Vehicle and Equipment Insurance	0	1,618	1,618
Workers' Compensation Insurance	0	2,155	2,155
Other Charges	4,919	7,445	12,364
Total Expenditures	\$ 37,744	\$ 281,956	\$ 319,700

(Continued)

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

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<hr/>			
Other Financing Sources (Uses):			
Transfers to District Attorneys'			
General Conference:			
Registration Fees	\$ (1,635)	\$ 0	\$ (1,635)
Salary Supplements	0	(95,483)	(95,483)
Total Other Financing Sources (Uses)	<u>\$ (1,635)</u>	<u>\$ (95,483)</u>	<u>\$ (97,118)</u>
Net Change in Fund Balances	\$ (616)	\$ (78,857)	\$ (79,473)
Fund Balances, July 1, 2010	116,931	242,396	359,327
Fund Balances, June 30, 2011	<u>\$ 116,315</u>	<u>\$ 163,539</u>	<u>\$ 279,854</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, 2011

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 370,851	\$ 370,851
Cash in Bank	0	4,968	4,968
Equity in Pooled Cash and Investments:			
Cash with Trustee	30,701	748,546	779,247
Due from Other Governments	0	13,000	13,000
Total Assets	\$ 30,701	\$ 1,137,365	\$ 1,168,066
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Due to Litigants, Heirs, and Others	\$ 0	\$ 358,697	\$ 358,697
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 30,701	\$ 0	\$ 30,701
Public Safety	0	778,668	778,668
Total Fund Balances	\$ 30,701	\$ 778,668	\$ 809,369
Total Liabilities and Fund Balances	\$ 30,701	\$ 1,137,365	\$ 1,168,066

District Attorney General  
Fifteenth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2011

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
Drug Control Fines	\$ 0	\$ 47,521	\$ 47,521
District Attorney General Fees	29,177	0	29,177
Drug Task Force Forfeitures and Seizures	0	84,680	84,680
Miscellaneous Refunds	3,460	0	3,460
Damages Recovered from Individuals	0	716	716
Contributions	0	7,000	7,000
Total Revenues	<u>\$ 32,637</u>	<u>\$ 139,917</u>	<u>\$ 172,554</u>
<u>Expenditures</u>			
Other Salaries and Wages	\$ 0	\$ 117,526	\$ 117,526
Jury and Witness Fees	1,290	0	1,290
Communication	0	6,582	6,582
Confidential Drug Enforcement Payments	0	14,281	14,281
Maintenance and Repair Services - Office Equipment	0	4,973	4,973
Maintenance and Repair Services - Vehicles	0	11,390	11,390
Rentals	0	5,047	5,047
Tow-in Services	0	6,870	6,870
Travel	4,484	8,519	13,003
Other Contracted Services	0	50	50
Animal Food and Supplies	0	210	210
Library Books/Media	3,346	0	3,346
Office Supplies	0	4,374	4,374
Other Supplies and Materials	6,889	5,344	12,233
Trustee's Commission	291	1,392	1,683
In-Service/Staff Development	6,405	1,828	8,233
Other Charges	3,391	6,026	9,417
Building Construction	0	358	358
Communication Equipment	0	4,901	4,901
Other Equipment	1,865	18,190	20,055
Total Expenditures	<u>\$ 27,961</u>	<u>\$ 217,861</u>	<u>\$ 245,822</u>
Net Change in Fund Balances	\$ 4,676	\$ (77,944)	\$ (73,268)
Fund Balances, July 1, 2010	<u>26,025</u>	<u>856,612</u>	<u>882,637</u>
Fund Balances, June 30, 2011	<u>\$ 30,701</u>	<u>\$ 778,668</u>	<u>\$ 809,369</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, 2011

District  
Attorney  
General  
Fund

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ASSETS

Equity in Pooled Cash and Investments:

Cash with Trustee

\$ 281,517

Cash with Clerks, Register, and Sheriff

3,065

Due from Other Governments

1,252

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Total Assets

\$ 285,834

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FUND BALANCE

Restricted for:

Administration of Justice

\$ 285,834

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Total Fund Balance

\$ 285,834

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District Attorney General  
Sixteenth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2011

	District Attorney General Fund
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<u>Revenues</u>	
District Attorney General Fees	\$ 65,618
Total Revenues	<u>\$ 65,618</u>
<u>Expenditures</u>	
Dues and Membership	1,320
Janitorial Services	228
Travel	1,644
Other Contracted Services	1,233
Other Supplies and Materials	3,365
Trustee Commissions	662
In-Service/Staff Development	3,160
Other Charges	8,398
Data Processing Equipment	0
Other Equipment	960
Total Expenditures	<u>\$ 20,970</u>
Net Change in Fund Balance	\$ 44,648
Fund Balance, July 1, 2010	<u>241,186</u>
Fund Balance, June 30, 2011	<u><u>\$ 285,834</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, 2011

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 8,024	\$ 8,024
Equity in Pooled Cash and Investments:			
Cash with Trustee	71,418	350,827	422,245
Due from Other Governments	0	22,707	22,707
Total Assets	<u>\$ 71,418</u>	<u>\$ 381,558</u>	<u>\$ 452,976</u>

LIABILITIES AND FUND BALANCES

<u>Liabilities</u>			
Accounts Payable	\$ 0	\$ 5,112	\$ 5,112
Accrued Payroll	0	1,191	1,191
Due to Litigants, Heirs, and Others	0	7,160	7,160
Total Liabilities	<u>\$ 0</u>	<u>\$ 13,463</u>	<u>\$ 13,463</u>
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 71,418	\$ 0	\$ 71,418
Public Safety	0	368,095	368,095
Total Fund Balances	<u>\$ 71,418</u>	<u>\$ 368,095</u>	<u>\$ 439,513</u>
Total Liabilities and Fund Balances	<u>\$ 71,418</u>	<u>\$ 381,558</u>	<u>\$ 452,976</u>

District Attorney General  
Seventeenth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2011

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 12,214	\$ 0	\$ 12,214
Drug Control Fines	0	131,458	131,458
Drug Task Force Forfeitures and Seizures	0	173,592	173,592
Proceeds from Confiscated Property	0	37,442	37,442
Miscellaneous Refunds	0	72	72
Sale of Equipment	0	18,500	18,500
Contributions and Gifts	0	9,836	9,836
ARRA Grant #1	0	55,500	55,500
ARRA Grant #2	0	30,000	30,000
Other Federal through State	0	72,000	72,000
Total Revenues	\$ 12,214	\$ 528,400	\$ 540,614
<u>Expenditures</u>			
Supervisor/Director	\$ 0	\$ 55,468	\$ 55,468
Salary Supplements	0	41,466	41,466
Secretary(s)	0	17,274	17,274
In-Service Training	0	1,170	1,170
Social Security	0	4,436	4,436
State Retirement	0	4,501	4,501
Employer Medicare	0	1,038	1,038
Communication	0	10,458	10,458
Contracts with Government Agencies	0	1,955	1,955
Confidential Drug Enforcement Payments	0	29,884	29,884
Dues and Memberships	1,745	650	2,395
Maintenance and Repair Services - Buildings	0	572	572
Maintenance and Repair Services - Equipment	0	3,305	3,305
Maintenance and Repair Services - Vehicles	0	7,360	7,360
Medical and Dental Services	0	30,624	30,624
Postal Charges	0	1,118	1,118
Rentals	0	15,200	15,200
Towing Services	0	1,697	1,697
Travel	957	17,661	18,618
Other Contracted Services	1,154	0	1,154
Electricity	0	2,335	2,335
Gasoline	0	23,888	23,888
Law Enforcement Supplies	0	184	184
Natural Gas	0	493	493
Office Supplies	0	7,547	7,547
Periodicals	75	0	75
Tires and Tubes	0	391	391
Uniforms	0	3,825	3,825
Utilities	0	1,860	1,860
Water and Sewer	0	366	366
Trustee's Commission	122	4,270	4,392

(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>			
Other Charges	\$ 1,769	\$ 3,913	\$ 5,682
Law Enforcement Equipment	0	2,748	2,748
Motor Vehicles	0	27,645	27,645
Office Equipment	1,608	2,024	3,632
Total	<u>\$ 7,430</u>	<u>\$ 327,326</u>	<u>\$ 334,756</u>
<u>ARRA Grant #1</u>			
Detective(s)	\$ 0	\$ 43,982	\$ 43,982
Social Security	0	2,801	2,801
State Retirement	0	2,873	2,873
Employer Medicare	0	655	655
Animal Food and Supplies	0	499	499
Law Enforcement Supplies	0	821	821
Other Charges	0	140	140
Office Equipment	0	5,563	5,563
Total ARRA Grant #1	<u>\$ 0</u>	<u>\$ 57,334</u>	<u>\$ 57,334</u>
<u>ARRA Grant #2</u>			
Travel	\$ 0	\$ 26,883	\$ 26,883
In-Service Training	0	16,000	16,000
Total ARRA Grant #2	<u>\$ 0</u>	<u>\$ 42,883</u>	<u>\$ 42,883</u>
Total Expenditures	<u>\$ 7,430</u>	<u>\$ 427,543</u>	<u>\$ 434,973</u>
Other Financing Sources (Uses):			
Transfers to District Attorneys'			
General Conference:			
Registration Fees	\$ (1,285)	\$ 0	\$ (1,285)
Total Other Financing Sources (Uses)	<u>\$ (1,285)</u>	<u>\$ 0</u>	<u>\$ (1,285)</u>
Net Change in Fund Balances	\$ 3,499	\$ 100,857	\$ 205,858
Fund Balances, July 1, 2010	67,919	267,238	335,157
Fund Balances, June 30, 2011	<u>\$ 71,418</u>	<u>\$ 368,095</u>	<u>\$ 439,513</u>

EIGHTEENTH JUDICIAL DISTRICT

## **EIGHTEENTH JUDICIAL DISTRICT**

### **FINDING 11.01      **THE DRUG TASK FORCE HAD DEFICIENCIES IN THE USE OF FEDERAL FUNDS****

On May 12, 2011, the State of Tennessee, Department of Finance and Administration, Office of Criminal Justice Programs released a monitoring report on the Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/ Grants to States and Territories for the fiscal year ending June 30, 2011. The results of that monitoring disclosed the following deficiencies:

- A. The Eighteenth Judicial District Attorney General's Office did not submit invoices for reimbursement quarterly. First and second quarter reimbursement requests for grant expenses incurred from July 2010 to September 2010 and from October 2010 to December 2010 were submitted late on April 27, 2011.
- B. The agency did not submit the Quarterly Program Income Summary Report for the first quarter of the current fiscal year. The report was due on October 30, 2010.
- C. The Eighteenth Judicial District Attorney General's Office did not retain required documents. The agency was unable to produce copies of the ARRA Quarterly Jobs Data Reports for the second and third quarters of the current fiscal year.

This monitoring report along with management's responses and corrective action plans may be obtained from the state Department of Finance and Administration, Resource Development and Support, Office of Criminal Justice Programs, William R. Snodgrass Tennessee Tower Office Building, Suite 1200, 312 Rosa L. Parks Avenue, Nashville, Tennessee 37243-1102.

### **MANAGEMENT'S RESPONSE – DRUG TASK FORCE DIRECTOR**

- A. Our agency is aware that invoices for reimbursement should be submitted at least quarterly. We believe that invoices for October 2010 and January 2011 were timely submitted, but do not have documentation to support it. We now have implemented new procedures and additional personnel to document and keep a hard copy of each submitted invoice and all related correspondence. Invoices will be submitted monthly if expenses are incurred and no less frequently than quarterly at any rate.
- B. This report would have been submitted during a time when the state computer system was experiencing network problems and the Drug Task Force computer was not downloading and saving proper files that were transmitted. The agency maintains that the report was completed and sent on time but cannot verify it by documentation. The problem has now been corrected, and there have been no problems since our software was updated.

- C. Our agency agrees that all records pertinent to the award should be retained. All records and documentation relating to the award are now being retained by hard copy in the grant file.

District Attorney General  
Eighteenth Judicial District  
Balance Sheet  
June 30, 2011

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Petty Cash	\$ 0	\$ 579	\$ 579
Cash on Hand	0	4,016	4,016
Equity in Pooled Cash and Investments:			
Cash with Trustee	62,174	945,484	1,007,658
Cash with Clerks, Register, and Sheriff	1,703	0	1,703
Total Assets	<u>\$ 63,877</u>	<u>\$ 950,079</u>	<u>\$ 1,013,956</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 666	\$ 0	\$ 666
Due to Litigants, Heirs, and Others	0	96,968	96,968
Total Liabilities	<u>\$ 666</u>	<u>\$ 96,968</u>	<u>\$ 97,634</u>
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 63,211	\$ 0	\$ 63,211
Public Safety	0	853,111	853,111
Total Fund Balances	<u>\$ 63,211</u>	<u>\$ 853,111</u>	<u>\$ 916,322</u>
Total Liabilities and Fund Balances	<u>\$ 63,877</u>	<u>\$ 950,079</u>	<u>\$ 1,013,956</u>

District Attorney General  
Eighteenth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2011

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 28,883	\$ 0	\$ 28,883
Drug Control Fines	0	62,466	62,466
Proceeds from Confiscated Property	0	421,866	421,866
Miscellaneous Refunds	0	881	881
Sale of Equipment	0	65,529	65,529
Damages Recovered from Individuals	0	621	621
Contributions and Gifts	0	185,530	185,530
ARRA Grant #1	0	57,332	57,332
Asset Forfeiture Funds	0	30,677	30,677
<b>Total Revenues</b>	<b>\$ 28,883</b>	<b>\$ 824,902</b>	<b>\$ 853,785</b>
<u>Expenditures</u>			
Investigators	\$ 0	\$ 122,073	\$ 122,073
In-Service Training	3,411	660	4,071
Audit Services	0	1,580	1,580
Communication	0	20,020	20,020
Contributions	0	2,000	2,000
Data Processing Services	0	4,000	4,000
Drug Buys	0	4,534	4,534
Payments to Confidential Informants	0	3,855	3,855
Undercover Operating Expenses	0	453	453
Dues and Memberships	345	86	431
Janitorial Services	4,080	125	4,205
Legal Notices, Recording, and Court Costs	27	0	27
Operating Lease Payments	0	231	231
Licenses	0	172	172
Maintenance Agreements	1,616	3,024	4,640
Maintenance and Repair Services - Buildings	0	9,476	9,476
Maintenance and Repair Services - Equipment	0	9,730	9,730
Maintenance and Repair Services - Vehicles	0	26,628	26,628
Pest Control	0	240	240
Postal Charges	0	370	370
Printing, Stationery, and Forms	0	820	820
Rentals	6,000	83	6,083
Towing Services	0	6,724	6,724
Travel	835	1,986	2,821
Tuition	2,742	0	2,742
Veterinary Services	0	5,916	5,916
Disposal Fees	0	1,735	1,735
Maintenance and Repair Services - Records	0	212	212
Other Contracted Services	2,986	2,297	5,283
Animal Food and Supplies	0	700	700
Custodial Supplies	0	335	335
Data Processing Supplies	0	3,984	3,984

(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>			
Electricity	\$ 0	\$ 6,011	\$ 6,011
Fuel Oil	0	1,994	1,994
Gasoline	0	25,910	25,910
Law Enforcement Supplies	0	44,508	44,508
Library Books/Media	0	26	26
Natural Gas	0	515	515
Office Supplies	631	10,071	10,702
Uniforms	0	5,902	5,902
Water and Sewer	0	344	344
Other Supplies and Materials	179	2,614	2,793
Building and Contents Insurance	0	2,061	2,061
Judgments	0	68,603	68,603
Premiums on Corporate Surety Bonds	0	563	563
Trustee's Commission	296	2,618	2,914
Vehicle and Equipment Insurance	0	8,018	8,018
Other Charges	2,114	105,790	107,904
Data Processing Equipment	686	1,607	2,293
Heating and Air Conditioning Equipment	0	3,857	3,857
Motor Vehicles	0	41,465	41,465
Surplus Equipment	0	1,500	1,500
Furniture and Fixtures	288	0	288
Other Equipment	0	7,789	7,789
Total	<u>\$ 26,236</u>	<u>\$ 575,815</u>	<u>\$ 602,051</u>
<u>ARRA Grant #1</u>			
Investigators	\$ 0	\$ 45,630	\$ 45,630
Total ARRA Grant #1	<u>\$ 0</u>	<u>\$ 45,630</u>	<u>\$ 45,630</u>
Total Expenditures	<u>\$ 26,236</u>	<u>\$ 621,445</u>	<u>\$ 647,681</u>
Net Change in Fund Balances	\$ 2,647	\$ 203,457	\$ 206,104
Fund Balances, July 1, 2010	<u>60,564</u>	<u>649,654</u>	<u>710,218</u>
Fund Balances, June 30, 2011	<u>\$ 63,211</u>	<u>\$ 853,111</u>	<u>\$ 916,322</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, 2011

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 8,477	\$ 8,477
Cash in Bank	0	9,465	9,465
Equity in Pooled Cash and Investments:			
Cash with Trustee	42,626	156,081	198,707
Accounts Receivable	0	183	183
Due from Other Governments	0	10,949	10,949
	<hr/>		
Total Assets	\$ 42,626	\$ 185,155	\$ 227,781
	<hr/>		
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 0	\$ 6,014	\$ 6,014
Accrued Payroll	0	7,210	7,210
Due to General Fund	0	1,314	1,314
Total Liabilities	\$ 0	\$ 14,538	\$ 14,538
	<hr/>		
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 42,626	\$ 0	\$ 42,626
Public Safety	0	170,617	170,617
Total Fund Balances	\$ 42,626	\$ 170,617	\$ 213,243
	<hr/>		
Total Liabilities and Fund Balances	\$ 42,626	\$ 185,155	\$ 227,781
	<hr/>		

District Attorney General  
Nineteenth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2011

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
Drug Control Fines	\$ 0	\$ 7,923	\$ 7,923
Drug Task Force Forfeitures and Seizures	0	72,046	72,046
Investment Income	0	415	415
Miscellaneous Refunds	0	274	274
Sale of Equipment	0	91,892	91,892
Contributions	0	25,540	25,540
Other Local Revenues	0	361	361
District Attorney General Fees	19,701	0	19,701
Drug Control Grant	0	60,000	60,000
ARRA Grant #1	0	54,600	54,600
Asset Forfeiture Funds	0	82,847	82,847
Other Direct Federal Revenue	0	19,755	19,755
<b>Total Revenues</b>	<b>\$ 19,701</b>	<b>\$ 415,653</b>	<b>\$ 435,354</b>
<u>Expenditures</u>			
Deputy(s)	\$ 0	\$ 66,342	\$ 66,342
Part-time Personnel	0	4,510	4,510
Overtime Pay	0	25,200	25,200
Social Security	0	5,524	5,524
State Retirement	0	12,657	12,657
Life Insurance	0	90	90
Medical Insurance	0	17,590	17,590
Employer Medicare	0	1,292	1,292
Audit Services	0	1,293	1,293
Communications	1,811	23,586	25,397
Confidential Drug Enforcement Payments	0	32,544	32,544
Dues and Memberships	0	580	580
Janitorial Services	3,000	0	3,000
Licenses	0	484	484
Maintenance and Repair Services - Equipment	0	863	863
Maintenance and Repair Services - Office Equipment	0	1,026	1,026
Maintenance and Repair Services - Vehicles	0	11,864	11,864
Postal Charges	0	298	298
Rentals	0	8,730	8,730

(Continued)

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

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Expenditures (Cont.)</u>			
Travel	\$ 6,373	\$ 10,519	\$ 16,892
Tuition	4,804	1,335	6,139
Disposal Fees	0	255	255
Other Contracted Services	1,862	2,062	3,924
Data Processing Supplies	370	6,502	6,872
Duplicating Supplies	0	48	48
Gasoline	0	32,649	32,649
Law Enforcement Supplies	0	3,189	3,189
Library Books/Media	559	370	929
Natural Gas	0	2,918	2,918
Other Supplies and Materials	379	62,422	62,801
Building and Contents Insurance	0	5,920	5,920
Premium on Corporate Surety Bonds	129	350	479
Communication Equipment	0	4,180	4,180
Data Processing Equipment	2,160	0	2,160
Motor Vehicles	0	34,196	34,196
Law Enforcement Equipment	0	967	967
Office Equipment	0	1,716	1,716
Total	<u>\$ 21,447</u>	<u>\$ 384,071</u>	<u>\$ 405,518</u>
<u>ARRA Grant #1</u>			
Deputy(s)	\$ 0	\$ 37,896	\$ 37,896
Social Security	0	2,232	2,232
State Retirement	0	5,544	5,544
Life Insurance	0	29	29
Employer Medicare	0	522	522
Rentals	0	9,198	9,198
Total ARRA Grant #1	<u>\$ 0</u>	<u>\$ 55,421</u>	<u>\$ 55,421</u>
Total Expenditures	<u>\$ 21,447</u>	<u>\$ 439,492</u>	<u>\$ 460,939</u>
Net Change in Fund Balances	\$ (1,746)	\$ (23,839)	\$ (25,585)
Fund Balances, July 1, 2010	44,372	194,456	238,828
Fund Balances, June 30, 2011	<u>\$ 42,626</u>	<u>\$ 170,617</u>	<u>\$ 213,243</u>

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, 2011

	District Attorney General Fund	Federal Asset Forfeiture Fund	Mediation Services Fund	Drug Task Force Fund	Total All Funds
\$	0 \$	5,000 \$	0 \$	20,000 \$	25,000
	94,635	46,637	77,188	2,597,426	2,815,886
	517	0	6,050	60	6,627
	9	5	9	301	324
	494	0	0	0	494
	0	1,590	0	0	1,590
\$	95,655 \$	53,232 \$	83,247 \$	2,617,787 \$	2,849,921

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

Liabilities

\$	370 \$	368 \$	0 \$	436,679 \$	437,417
	1,363	0	0	14,913	16,276
	1,804	0	0	14,738	16,542
	99	52,680	0	821,462	874,241
\$	3,636 \$	53,048 \$	0 \$	1,287,792 \$	1,344,476

Fund Balances

Restricted for:

Administration of Justice  
Public Safety  
Total Fund Balances

Total Liabilities and Fund Balances

\$	92,019 \$	184 \$	83,247 \$	0 \$	175,450
	0	0	0	1,329,995	1,329,995
\$	92,019 \$	184 \$	83,247 \$	1,329,995 \$	1,505,445
\$	95,655 \$	53,232 \$	83,247 \$	2,617,787 \$	2,849,921

District Attorney General  
Twentieth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2011

	District Attorney General Fund	Metro Appropriations	Federal Asset Forfeiture Fund	Mediation Services Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>						
District Attorney General Fees	\$ 49,472	\$ 0	\$ 0	\$ 0	\$ 0	\$ 49,472
Litigation Tax - Victim Offender Mediation Center	0	0	0	72,903	0	72,903
Drug Control Fines	0	0	0	0	271,051	271,051
Forfeitures and Seizures	0	0	0	0	947,376	947,376
Other General Service Charges	0	27,908	0	0	0	27,908
Copy Fees	0	278	0	0	0	278
Investment Income	65	198	41	112	2,074	2,490
Proceeds from Confiscated Property	0	0	0	0	360,996	360,996
Other State Revenues	0	319,660	0	0	0	319,660
Other Federal through State	0	136,382	0	0	0	136,382
Other Federal through State - ARRA	0	14,551	0	0	0	14,551
Other Direct Federal Revenue	0	225,980	0	0	23,992	249,972
Asset Forfeiture Funds	0	0	0	0	32,541	32,541
<b>Total Revenues</b>	<b>\$ 49,537</b>	<b>\$ 724,957</b>	<b>\$ 41</b>	<b>\$ 73,015</b>	<b>\$ 1,638,030</b>	<b>\$ 2,485,580</b>

<u>Expenditures</u>						
Longevity Pay	\$ 0	\$ 24,091	\$ 0	\$ 0	\$ 4,958	\$ 29,049
Overtime Pay	0	0	0	0	173,558	173,558
Other Salaries and Wages	18,091	3,173,867	0	0	533,027	3,724,985
Social Security	1,111	186,258	0	0	44,169	231,538
Employee and Dependent Insurance	0	475,497	0	0	32,706	508,203

(Continued)

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

	District Attorney General Fund	Metro Appropriations	Federal Asset Forfeiture Fund	Mediation Services Fund	Drug Task Force Fund	Total All Funds
<u>Expenditures (Cont.)</u>						
Life Insurance	\$ 0	\$ 8,076	\$ 0	\$ 0	\$ 787	\$ 8,863
Dental Insurance	0	18,233	0	0	1,362	19,595
Local Retirement	0	465,070	0	0	111,260	576,330
Employer Medicare	260	43,562	0	0	10,332	54,154
Other Fringe Benefits	0	32,457	0	0	2,155	34,612
Accounting Services	0	0	0	0	3,739	3,739
Communication	0	109,098	0	0	111,081	220,179
Data Processing Services	0	0	0	0	16,038	16,038
Informants	0	0	0	0	6,500	6,500
Drug Buys	0	0	0	0	6,980	6,980
Other Investigative Expenses	0	0	0	0	1,793	1,793
Dues and Memberships	425	1,310	0	0	475	2,210
Janitorial Services	0	0	0	0	11,040	11,040
Legal Services	2,913	0	0	163,000	700	166,613
Legal Notices, Recordings, and Court Costs	0	18,711	0	0	72	18,783
Maintenance and Repair Services - Buildings	0	24,400	0	0	0	24,400
Maintenance and Repair Services - Office Equipmen	1,310	25,276	0	0	61,529	88,115
Maintenance and Repair Services - Vehicles	0	14,098	16	0	20,046	34,160
Pest Control	0	0	0	0	392	392
Postal Charges	0	27,025	110	0	314	27,449
Printing, Stationery, and Forms	1,150	4,604	0	0	1,072	6,826
Rentals	0	536,378	0	0	0	536,378
Towing Services	0	0	0	0	180	180
Travel	1,596	45,210	0	0	13,952	60,758
Disposal Fees	150	2,413	0	0	0	2,563

(Continued)

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

	District Attorney General Fund	Metro Appropriations	Federal Asset Forfeiture Fund	Mediation Services Fund	Drug Task Force Fund	Total All Funds
<u>Expenditures (Cont.)</u>						
Other Contracted Services	\$ 146	\$ 8,871	\$ 0	\$ 0	\$ 146,368	\$ 155,385
Electricity	0	0	0	0	18,780	18,780
Gasoline	0	0	0	0	48,018	48,018
Food Supplies	0	0	0	0	43	43
Law Enforcement Supplies	0	0	0	0	2,324	2,324
Natural Gas	0	0	0	0	3,877	3,877
Office Supplies	2,875	26,752	0	0	7,230	36,857
Periodicals	3,005	1,839	0	0	3,259	8,103
Water and Sewer	0	0	0	0	1,365	1,365
Other Supplies and Materials	0	0	0	0	546	546
Liability Insurance	0	0	0	0	2,976	2,976
In-Service/Staff Development	0	0	0	0	15,659	15,659
Other Charges	0	14,998	0	0	1,140	16,138
Data Processing Equipment	0	720	0	0	5,354	6,074
Motor Vehicles	0	0	0	0	82,133	82,133
Other Equipment	0	0	0	0	12,496	12,496
Total Expenditures	\$ 33,032	\$ 5,288,814	\$ 126	\$ 163,000	\$ 1,521,785	\$ 7,006,757
<u>Other Financing Sources (Uses):</u>						
Funds Provided by Metro Appropriations	\$ 0	\$ 4,598,181	\$ 0	\$ 0	\$ 0	\$ 4,598,181
Transfers to/from Other Funds	0	(34,324)	0	0	0	(34,324)
Total Other Financing Sources (Uses)	\$ 0	\$ 4,563,857	\$ 0	\$ 0	\$ 0	\$ 4,563,857
Net Change in Fund Balances	\$ 16,505	\$ 0	\$ (85)	\$ (89,985)	\$ 116,245	\$ 42,680
Fund Balances, July 1, 2010	75,514	0	269	173,232	1,213,750	1,462,765
Fund Balances, June 30, 2011	\$ 92,019	\$ 0	\$ 184	\$ 83,247	\$ 1,329,995	\$ 1,505,445

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, 2011

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 150	\$ 3,752	\$ 3,902
Equity in Pooled Cash and Investments:			
Cash with Trustee	278,874	1,938,485	2,217,359
Due from Other Governments	0	393	393
	<hr/>		
Total Assets	<u>\$ 279,024</u>	<u>\$ 1,942,630</u>	<u>\$ 2,221,654</u>

LIABILITIES AND FUND BALANCES

Liabilities

Due to Litigants, Heirs, and Others	\$ 0	\$ 240,319	\$ 240,319
Total Liabilities	<u>\$ 0</u>	<u>\$ 240,319</u>	<u>\$ 240,319</u>

Fund Balances

Restricted for:			
Administration of Justice	\$ 279,024	\$ 0	\$ 279,024
Public Safety	0	1,702,311	1,702,311
Total Fund Balances	<u>\$ 279,024</u>	<u>\$ 1,702,311</u>	<u>\$ 1,981,335</u>

Total Liabilities and Fund Balances	<u>\$ 279,024</u>	<u>\$ 1,942,630</u>	<u>\$ 2,221,654</u>
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District Attorney General  
Twenty-first Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2011

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 80,426	\$ 0	\$ 80,426
Drug Control Fines	0	94,895	94,895
Drug Task Force Forfeitures and Seizures	0	1,486,773	1,486,773
Proceeds from Confiscated Property	0	28,941	28,941
Employee Benefit Charges/Contributions	0	2,633	2,633
Investment Income	0	4,871	4,871
ARRA Grant #1	0	43,910	43,910
Other Direct Federal Revenue	0	119,049	119,049
Contributions	0	29,700	29,700
<b>Total Revenues</b>	<b>\$ 80,426</b>	<b>\$ 1,810,772</b>	<b>\$ 1,891,198</b>
<u>Expenditures</u>			
Assistant(s)	\$ 0	\$ 63,801	\$ 63,801
Supervisor/Director	0	66,768	66,768
Investigator(s)	0	432,600	432,600
Salary Supplements	0	3,144	3,144
Secretary(s)	0	76,814	76,814
Part-time Personnel	0	9,649	9,649
Longevity Pay	0	7,600	7,600
Overtime Pay	0	20,047	20,047
Other Salaries and Wages	21,516	0	21,516
Jury and Witness Fees	4,265	0	4,265
Social Security	0	42,502	42,502
Medical Insurance	0	120,256	120,256
Disability Insurance	0	3,327	3,327
Unemployment Compensation	0	1,804	1,804
Employer Medicare	0	9,940	9,940
Other Fringe Benefits	0	29,803	29,803
Accounting Services	0	600	600
Advertising	0	134	134
Communication	7,404	21,425	28,829
Contributions	0	8,907	8,907
Confidential Drug Enforcement Payments	0	18,025	18,025
Dues and Memberships	645	1,300	1,945
Janitorial Services	0	1,200	1,200
Operating Lease Payments	0	68,277	68,277
Maintenance Agreements	0	5,757	5,757
Maintenance and Repair Services - Equipment	0	3,795	3,795
Maintenance and Repair Services - Vehicles	0	30,611	30,611
Pest Control	223	0	223
Postal Charges	0	880	880
Printing, Stationery, and Forms	0	86	86
Rentals	2,460	5,308	7,768
Towing Services	0	910	910
Travel	3,244	3,071	6,315

(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>			
Tuition	\$ 0	\$ 1,800	\$ 1,800
Veterinary Supplies	0	1,850	1,850
Other Contracted Services	139	10,528	10,667
Animal Food and Supplies	0	2,294	2,294
Data Processing Supplies	0	292	292
Gasoline	0	69,401	69,401
Law Enforcement Supplies	1,057	4,364	5,421
Office Supplies	2,270	2,122	4,392
Periodicals	0	1,393	1,393
Uniforms	0	1,266	1,266
Utilities	0	7,482	7,482
Water and Sewer	0	852	852
Other Supplies and Materials	203	2,778	2,981
Premiums on Corporate Surety Bonds	0	337	337
Building and Contents Insurance	0	3,541	3,541
Liability Insurance	0	1,388	1,388
Trustee Commissions	955	6,646	7,601
Vehicle and Equipment Insurance	0	12,391	12,391
Workers' Compensation Insurance	0	16,325	16,325
Inservice/Staff Development	4,575	0	4,575
Other Charges	5,367	4,220	9,587
Building Improvements	0	389	389
Data Processing Equipment	262	2,736	2,998
Law Enforcement Equipment	0	16,939	16,939
Motor Vehicles	0	24,997	24,997
Building Purchases	0	83,333	83,333
Office Equipment	0	1,000	1,000
Total	\$ 54,585	\$ 1,339,005	\$ 1,393,590
<u>ARRA Grant #1</u>			
Investigator(s)	\$ 0	\$ 38,020	\$ 38,020
Medical Insurance	0	3,638	3,638
Veterinary Service	0	390	390
Animal Food and Supplies	0	975	975
Law Enforcement Equipment	0	494	494
Total ARRA Grant #1	\$ 0	\$ 43,517	\$ 43,517
Total Expenditures	\$ 54,585	\$ 1,382,522	\$ 1,437,107
Net Change in Fund Balances	\$ 25,841	\$ 428,250	\$ 454,091
Fund Balances, July 1, 2010	253,183	1,274,061	1,527,244
Fund Balances, June 30, 2011	\$ 279,024	\$ 1,702,311	\$ 1,981,335

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, 2011

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 526	\$ 526
Cash in Bank	0	1,262	1,262
Equity in Pooled Cash and Investments:			
Cash with Trustee	29,171	68,435	97,606
Accounts Receivable	0	3,193	3,193
	<hr/>		
Total Assets	\$ 29,171	\$ 73,416	\$ 102,587
	<hr/>		
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 0	\$ 2,011	\$ 2,011
Due to Litigant, Heirs, and Others	0	456	456
Total Liabilities	\$ 0	\$ 2,467	\$ 2,467
	<hr/>		
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 29,171	\$ 0	\$ 29,171
Public Safety	0	70,949	70,949
Total Fund Balances	\$ 29,171	\$ 70,949	\$ 100,120
	<hr/>		
Total Liabilities and Fund Balances	\$ 29,171	\$ 73,416	\$ 102,587
	<hr/>		

District Attorney General  
Twenty-Second Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2011

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 31,903	\$ 0	\$ 31,903
Drug Control Fines	0	1,717	1,717
Fines	0	36,651	36,651
Drug Task Force Forfeitures & Seizures	0	8,558	8,558
ARRA Grant #1	0	59,006	59,006
Law Enforcement Grants	0	82,790	82,790
<b>Total Revenues</b>	<b>\$ 31,903</b>	<b>\$ 188,722</b>	<b>\$ 220,625</b>
<u>Expenditures</u>			
Investigators	\$ 0	\$ 69,447	\$ 69,447
Secretary(s)	30,564	0	30,564
In-Service/Staff Development	41	0	41
Office Supplies	257	382	639
Trustee's Commission	319	469	788
Other Charges	1,083	0	1,083
Office Equipment	1,058	0	1,058
Periodicals	3,480	0	3,480
Social Security	0	4,051	4,051
State Retirement	0	6,155	6,155
Medical Insurance	0	11,516	11,516
Unemployment Compensation	0	266	266
Employer Medicare	0	875	875
Audit Services	0	1,307	1,307
Bank Charges	0	40	40
Communication	0	4,469	4,469
Dues and Memberships	345	448	793
Data Processing Services	0	546	546
Operating Lease Payments	0	8,760	8,760
Legal Notices, Recording and Court Costs	0	6	6
Maintenance & Repair Services - Vehicles	0	606	606
Confidential Drug Buys	0	2,476	2,476
Confidential Informant Fees	0	1,051	1,051
Confidential Informant Expenses	0	210	210
Postal Charges	0	111	111
Travel	562	2,285	2,847
Tuition	0	248	248
Gasoline	0	6,339	6,339
Law Enforcement Supplies	0	642	642

(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>			
Uniforms	\$ 0	\$ 309	\$ 309
Vehicle Parts	0	120	120
Refunds	0	995	995
Workers Comp Insurance	0	839	839
Total	<u>\$ 37,709</u>	<u>\$ 124,968</u>	<u>\$ 162,677</u>
<u>ARRA Grant # 1</u>			
Investigator(s)	\$ 0	\$ 30,516	\$ 30,516
In-Service Training	0	725	725
Social Security	0	2,054	2,054
State Retirement	0	1,550	1,550
Medical Insurance	0	3,475	3,475
Unemployment Compensation	0	198	198
Employer Medicare	0	463	463
Communication	0	933	933
Dues and Memberships	0	35	35
Maintenance and Repair Services - Buildings	0	46	46
Maintenance and Repair Services - Vehicles	0	2,633	2,633
Travel	0	1,758	1,758
Tuition	0	35	35
Veterinary Services	0	250	250
Animal Food and Supplies	0	295	295
Gasoline	0	5,609	5,609
Law Enforcement Supplies	0	405	405
Office Supplies	0	6	6
Uniforms	0	567	567
Other Charges	0	4,825	4,825
Total ARRA Grant # 1	<u>\$ 0</u>	<u>\$ 56,378</u>	<u>\$ 56,378</u>
Total Expenditures	<u>\$ 37,709</u>	<u>\$ 181,346</u>	<u>\$ 219,055</u>
Net Change in Fund Balances	\$ (5,806)	\$ 7,376	\$ 1,570
Fund Balances, July 1, 2010	<u>34,977</u>	<u>63,573</u>	<u>98,550</u>
Fund Balances, June 30, 2011	<u>\$ 29,171</u>	<u>\$ 70,949</u>	<u>\$ 100,120</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, 2011

	District Attorney General Fund	City/ County Appropriations	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>				
Cash:				
Cash on Hand	\$ 0	\$ 0	\$ 5,784	\$ 5,784
Equity in Pooled Cash and Investments:				
Cash with Trustee	16,021	112,969	3,739,498	3,868,488
Accounts Receivable	2,738	0	2,782	5,520
Due from Other Governments	2,043	0	934	2,977
Total Assets	<u>\$ 20,802</u>	<u>\$ 112,969</u>	<u>\$ 3,748,998</u>	<u>\$ 3,882,769</u>
<u>LIABILITIES AND FUND BALANCES</u>				
<u>Liabilities</u>				
Other Current Liabilities	\$ 0	\$ 0	\$ 975,973	\$ 975,973
Total Liabilities	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 975,973</u>	<u>\$ 975,973</u>
<u>Fund Balances</u>				
Restricted for:				
Administration of Justice	\$ 20,802	\$ 112,969	\$ 0	\$ 133,771
Public Safety	0	0	2,773,025	2,773,025
Total Fund Balances	<u>\$ 20,802</u>	<u>\$ 112,969</u>	<u>\$ 2,773,025</u>	<u>\$ 2,906,796</u>
Total Liabilities and Fund Balances	<u>\$ 20,802</u>	<u>\$ 112,969</u>	<u>\$ 3,748,998</u>	<u>\$ 3,882,769</u>

District Attorney General  
Twenty-third Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2011

	District Attorney General Fund	City/ County Appropriations	Drug Task Force Fund	Total All Funds
<u>Revenues</u>				
District Attorney General	\$ 35,956	\$ 0	\$ 0	\$ 35,956
Drug Control Fines	0	0	44,118	44,118
Drug Task Force Forfeitures and Seizures	0	0	1,547,421	1,547,421
Investment Income	0	0	7,990	7,990
Miscellaneous Refunds	1,324	0	1,422	2,746
ARRA Grant #2	0	0	25,230	25,230
<b>Total Revenues</b>	<b>\$ 37,280</b>	<b>\$ 0</b>	<b>\$ 1,626,181</b>	<b>\$ 1,663,461</b>
<u>Expenditures</u>				
Assistants	\$ 0	\$ 54,590	\$ 0	\$ 54,590
Accountants/Bookkeepers	0	0	2,400	2,400
Salary Supplements	0	0	554,844	554,844
In-Service Training	0	0	38,875	38,875
Social Security	0	4,176	171	4,347
Unemployment Compensation	0	144	4	148
Local Retirement	0	0	183	183
Communication	1,230	0	22,815	24,045
Drug Buys	0	0	19,340	19,340
Confidential Drug Enforcement Payments	0	0	26,830	26,830
Undercover Operating Expenses	0	0	106	106
Operating Lease Payments	0	0	10,673	10,673
Maintenance Agreements	0	0	550	550
Maintenance and Repair Services - Buildings	0	0	1,374	1,374
Maintenance and Repair Services - Vehicles	0	0	14,665	14,665
Postal Charges	0	0	547	547
Printing, Stationery, and Forms	525	0	134	659
Towing Services	0	0	2,595	2,595
Travel	13,647	1,822	2,318	17,787
Animal Food and Supplies	0	0	5,629	5,629
Gasoline	0	0	44,154	44,154
Instructional Supplies and Materials	0	0	7,769	7,769
Office Supplies	1,683	0	8,211	9,894
Uniforms	0	0	2,497	2,497
Utilities	0	0	9,677	9,677
Building and Contents Insurance	0	0	15,953	15,953
Trustee's Commission	317	0	1,676	1,993
Workers' Compensation Insurance	0	450	0	450
Other Charges	21,526	1,096	10,034	32,656
Building Construction	0	0	236,946	236,946
Law Enforcement Equipment	0	0	62,789	62,789
Motor Vehicles	0	0	51,915	51,915
Office Equipment	0	0	8,090	8,090
<b>Total</b>	<b>\$ 38,928</b>	<b>\$ 62,278</b>	<b>\$ 1,163,764</b>	<b>\$ 1,264,970</b>

(Continued)

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

	District Attorney General Fund	City/ County Appropriations	Drug Task Force Fund	Total All Funds
<u>Expenditures (Cont.)</u>				
<u>ARRA Grant #2</u>				
Salary Supplements	\$ 0	\$ 0	\$ 21,930	\$ 21,930
In-service Training	0	0	233	233
Maintenance & Repair Services - Vehicles	0	0	485	485
Travel	0	0	197	197
Animal Food and Supplies	0	0	30	30
Total ARRA Grant #2	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 22,875</u>	<u>\$ 22,875</u>
Total Expenditures	<u>\$ 38,928</u>	<u>\$ 62,278</u>	<u>\$ 1,186,639</u>	<u>\$ 1,287,845</u>
Other Financing Sources (Uses):				
City/County Appropriations (1)	\$ 0	\$ 70,920	\$ 0	\$ 70,920
Total Other Financing Sources (Uses)	<u>\$ 0</u>	<u>\$ 70,920</u>	<u>\$ 0</u>	<u>\$ 70,920</u>
Net Change in Fund Balances	\$ (1,648)	\$ 8,642	\$ 439,542	\$ 446,536
Fund Balances, July 1, 2010	<u>22,450</u>	<u>104,327</u>	<u>2,333,483</u>	<u>2,460,260</u>
Fund Balances, June 30, 2011	<u>\$ 20,802</u>	<u>\$ 112,969</u>	<u>\$ 2,773,025</u>	<u>\$ 2,906,796</u>

(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), Waverly (\$3,000), Dickson (\$17,000), New Johnsonville (\$1,500), and Ashland City (\$750).

TWENTY-FOURTH JUDICIAL DISTRICT

## **TWENTY-FOURTH JUDICIAL DISTRICT**

### **FINDING 11.01      **THE DRUG TASK FORCE HAD A CASH SHORTAGE OF \$5,565 AT JUNE 30, 2011****

The Drug Task Force had a cash shortage of \$5,565 at June 30, 2011. This cash shortage includes \$4,065, which we reported in Finding 09.01 in the Review of Funds Administered by District Attorneys General at June 30, 2009, plus an additional \$1,500 we reported in Finding 10.02 in the Review of Funds Administered by the District Attorney General - Twenty-fourth Judicial District at June 30, 2010. As of the date of this review, the \$5,565 cash shortage has not been liquidated.

### **RECOMMENDATION**

Officials should take steps to liquidate the \$5,565 cash shortage.

### **MANAGEMENT'S RESPONSE – DRUG TASK FORCE DIRECTOR**

While we agree that the funds mentioned in Finding 11.01 are indeed missing, we also feel that all steps available to us to locate the funds have been exhausted. Additionally, Attorney General McCadams reported that the Tennessee Bureau of Investigation and the special prosecutor are continuing to investigate the loss of these funds and other matters pertaining to our situation.

District Attorney General  
Twenty-fourth Judicial District  
Balance Sheet  
June 30, 2011

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 1,253	\$ 1,253
Cash in Bank	0	69,170	69,170
Equity in Pooled Cash:			
Cash with Trustee	35,166	205,965	241,131
Cash with Clerks, Register and Sheriff	95	0	95
Accounts Receivable	0	29,076	29,076
Due From Other Governments	817	9,176	9,993
Cash Shortage	0	5,565	5,565
Total Assets	<u>\$ 36,078</u>	<u>\$ 320,205</u>	<u>\$ 356,283</u>

LIABILITIES AND FUND BALANCES

Liabilities

Due to Litigants, Heirs and Others	\$ 0	\$ 67,180	\$ 67,180
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Fund Balances

    Restricted for:

Administration of Justice	\$ 36,078	\$ 0	\$ 36,078
Public Safety	0	253,025	253,025

Total Fund Balances	<u>\$ 36,078</u>	<u>\$ 253,025</u>	<u>\$ 289,103</u>
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Total Liabilities and Fund Balances	<u>\$ 36,078</u>	<u>\$ 320,205</u>	<u>\$ 356,283</u>
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District Attorney General  
Twenty-fourth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2011

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
Fines	\$ 0	\$ 33,346	\$ 33,346
District Attorney General Fees	24,211	0	24,211
Drug Task Force Forfeitures and Seizures	0	436,504	436,504
Proceeds from Confiscated Property	0	42,406	42,406
Other General Service Charges	0	2,635	2,635
Investment Income	0	164	164
Miscellaneous Refunds	0	7,512	7,512
Sale of Equipment	0	60,193	60,193
Sale of Property	0	935	935
Drug Control Grants	0	53,683	53,683
ARRA Grant #1	0	53,360	53,360
Total Revenues	\$ 24,211	\$ 690,738	\$ 714,949

<u>Expenditures</u>			
Salaries	\$ 0	\$ 9,250	\$ 9,250
Clerical Personnel	0	25,031	25,031
Other Salaries and Wages	0	37,006	37,006
Social Security	0	4,272	4,272
Medical Insurance	0	4,890	4,890
Local Retirement	0	4,700	4,700
Employer Medicare	0	999	999
Unemployment Insurance	0	6	6
Bank Charges	0	18	18
Communication	1,495	22,369	23,864
Contributions	0	500	500
Confidential Drug Enforcement Payments	0	14,267	14,267
Dues and Memberships	0	710	710
Freight Expense	0	1,858	1,858
Licenses	0	1,302	1,302
Maintenance and Repair Services - Buildings	0	15,378	15,378
Maintenance and Repair Services - Equipment	64	30,556	30,620
Maintenance and Repair Services - Office Equipment	0	3,046	3,046
Maintenance and Repair Services - Vehicles	0	33,172	33,172
Matching Share of Confiscated Property	0	28,379	28,379
Postal Charges	16	746	762
Printing, Stationery, and Forms	0	494	494
Rentals	0	21,534	21,534
Towing Services	0	4,688	4,688
Travel	5,526	15,986	21,512
Tuition	2,548	5,250	7,798
Veterinary Services	0	1,028	1,028
Remittance of Revenue Collected	0	10,949	10,949

(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	\$ 22,130	\$ 22,130
Animal Food and Supplies	0	1,161	1,161
Custodial Supplies	127	0	127
Drugs and Medical Supplies	0	470	470
Electricity	0	6,687	6,687
Food Supplies	0	644	644
Gasoline	0	67,796	67,796
Instructional Supplies and Materials	0	765	765
Law Enforcement Supplies	0	3,148	3,148
Natural Gas	0	1,418	1,418
Office Supplies	804	3,369	4,173
Uniforms	0	3,692	3,692
Utilities	0	2,696	2,696
Water and Sewer	0	544	544
Other Supplies and Materials	0	469	469
Buildings and Contents Insurance	0	10,372	10,372
Trustee's Commission	244	5,273	5,517
Other Charges	2,973	2,480	5,453
Vehicle and Equipment Insurance	0	18,125	18,125
Workers' Compensation Insurance	0	2,204	2,204
Communication Equipment	0	874	874
Law Enforcement Equipment	0	21,342	21,342
Motor Vehicles	0	35,450	35,450
Total	<u>\$ 13,797</u>	<u>\$ 509,493</u>	<u>\$ 523,290</u>
<u>ARRA Grant #1</u>			
Other Salaries and Wages	\$ 0	\$ 43,616	\$ 43,616
Social Security	0	2,704	2,704
Medical Insurance	0	5,889	5,889
Employer Medicare	0	519	519
Unemployment Insurance	0	632	632
Total ARRA Grant #1	<u>\$ 0</u>	<u>\$ 53,360</u>	<u>\$ 53,360</u>
Total Expenditures	<u>\$ 13,797</u>	<u>\$ 562,853</u>	<u>\$ 576,650</u>
Other Financing Sources (Uses):			
Transfers to District Attorneys' General Conference - Salary and Benefits	\$ 0	\$ (9,557)	\$ (9,557)
Transfers to Other Governmental Units in District - Salary and Benefits	0	(7,000)	(7,000)
Total Other Financing Sources (Uses)	<u>\$ 0</u>	<u>\$ (16,557)</u>	<u>\$ (16,557)</u>
Net Change in Fund Balances	\$ 10,414	\$ 111,328	\$ 121,742
Fund Balances, July 1, 2010	<u>25,664</u>	<u>141,697</u>	<u>167,361</u>
Fund Balances, June 30, 2011	<u>\$ 36,078</u>	<u>\$ 253,025</u>	<u>\$ 289,103</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, 2011

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Equity in Pooled Cash and Investments:			
Cash with Trustee	\$ 74,878	\$ 274,372	\$ 349,250
Cash with Clerks, Register and Sheriff	450	0	450
Due from Other Governments	1,862	7,737	9,599
	<hr/>		
Total Assets	<u>\$ 77,190</u>	<u>\$ 282,109</u>	<u>\$ 359,299</u>
<u>FUND BALANCES</u>			
Restricted for:			
Administration of Justice	\$ 77,190	\$ 0	\$ 77,190
Public Safety	0	282,109	282,109
	<hr/>		
Total Fund Balances	<u>\$ 77,190</u>	<u>\$ 282,109</u>	<u>\$ 359,299</u>

District Attorney General  
Twenty-fifth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2011

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 35,342	\$ 0	\$ 35,342
Fines	0	79,511	79,511
Drug Task Force Forfeitures and Penalties	0	72,978	72,978
Miscellaneous Refunds	0	150	150
ARRA Grant #1	0	43,781	43,781
Other Federal through State	0	87,654	87,654
Asset Forfeiture Funds	0	57,471	57,471
Total Revenues	<u>\$ 35,342</u>	<u>\$ 341,545</u>	<u>\$ 376,887</u>
<u>Expenditures</u>			
Supervisor/Director	\$ 0	\$ 43,775	\$ 43,775
Bonus Payments	0	500	500
Social Security	0	3,275	3,275
State Retirement	0	3,843	3,843
Employee and Dependent Insurance	0	3,236	3,236
Audit Services	0	2,422	2,422
Communication	0	3,270	3,270
Confidential Drug Enforcement Payments	0	22,218	22,218
Dues and Memberships	345	220	565
Maintenance and Repair Services - Buildings	2,375	0	2,375
Maintenance and Repair Services - Vehicles	0	7,630	7,630
Travel	5,188	16,913	22,101
Remittance of Revenue Collected	0	35,624	35,624
Other Contracted Services	0	1,650	1,650
Gasoline	0	8,211	8,211
Law Enforcement Supplies	254	875	1,129
Office Supplies	336	513	849
Uniforms	240	882	1,122
Other Supplies and Materials	1,575	906	2,481
Medical Claims	0	8,053	8,053
Vehicle and Equipment Insurance	0	750	750
Workers' Compensation	0	610	610
In Service/Staff Development	0	785	785
Law Enforcement Equipment	0	4,325	4,325
Office Equipment	3,850	0	3,850
Total	<u>\$ 14,163</u>	<u>\$ 170,486</u>	<u>\$ 184,649</u>

(Continued)

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

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Expenditures (Cont.)</u>			
<u>ARRA Grant #1</u>			
Investigator(s)	\$ 0	\$ 41,200	\$ 41,200
Bonus Payments	0	500	500
Social Security	0	3,039	3,039
State Retirement	0	3,620	3,620
Employee and Dependent Insurance	0	3,237	3,237
Communication	0	152	152
Maintenance and Repair Services - Vehicles	0	52	52
Travel	0	989	989
Gasoline	0	6,923	6,923
Office Supplies	0	65	65
Workers' Compensation Insurance	0	575	575
Office Equipment	0	929	929
Total ARRA Grant #1	<u>\$ 0</u>	<u>\$ 61,281</u>	<u>\$ 61,281</u>
Total Expenditures	<u>\$ 14,163</u>	<u>\$ 231,767</u>	<u>\$ 245,930</u>
Net Change in Fund Balances	\$ 21,179	\$ 109,778	\$ 130,957
Fund Balances, July 1, 2010	<u>56,011</u>	<u>172,331</u>	<u>228,342</u>
Fund Balances, June 30, 2011	<u>\$ 77,190</u>	<u>\$ 282,109</u>	<u>\$ 359,299</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, 2011

	<u>District Attorney General Fund</u>
<u>ASSETS</u>	
Equity in Pooled Cash and Investments:	
Cash with Trustee	\$ 7,536
Cash with Clerks, Register, and Sheriff	<u>1,094</u>
Total Assets	<u>\$ 8,630</u>
<u>FUND BALANCE</u>	
Restricted for:	
Administration of Justice	<u>\$ 8,630</u>
Total Fund Balance	<u>\$ 8,630</u>

District Attorney General  
Twenty-sixth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2011

	District Attorney General Fund
<hr/>	
<u>Revenues</u>	
District Attorney General Fees	\$ 21,031
Total Revenues	<u>\$ 21,031</u>
 <u>Expenditures</u>	
Temporary Personnel	\$ 12,739
Communication	2,583
Dues and Memberships	2,030
Travel	10,614
Data Processing Supplies	2,170
Office Supplies	3,334
Trustee's Commission	200
Other Charges	389
Total Expenditures	<u>\$ 34,059</u>
 Net Change in Fund Balance	 \$ (13,028)
Fund Balance, July 1, 2010	<u>21,658</u>
 Fund Balance, June 30, 2011	 <u><u>\$ 8,630</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, 2011

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 19,210	\$ 19,210
Equity in Pooled Cash and Investments:			
Cash with Trustee	105,631	416,731	522,362
Cash with Clerks, Register, and Sheriff	738	1,398	2,136
Accounts Receivable	0	125	125
Due from Other Governments	380	5,817	6,197
	<hr/>		
Total Assets	\$ 106,749	\$ 443,281	\$ 550,030
	<hr/> <hr/>		
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Due to Litigants, Heirs, and Others	\$ 0	\$ 12,185	\$ 12,185
	<hr/>		
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 106,749	\$ 0	\$ 106,749
Public Safety	0	431,096	431,096
	<hr/>		
Total Fund Balances	\$ 106,749	\$ 431,096	\$ 537,845
	<hr/>		
Total Liabilities and Fund Balances	\$ 106,749	\$ 443,281	\$ 550,030
	<hr/> <hr/>		

District Attorney General  
Twenty-seventh Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2011

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 14,198	\$ 0	\$ 14,198
Officers Costs	0	122	122
Fines	0	10,004	10,004
Drug Task Force Forfeitures and Seizures	0	92,306	92,306
Proceeds from Confiscated Property	0	19,182	19,182
Miscellaneous Refunds	0	3,599	3,599
Sale of Equipment	0	2,558	2,558
Drug Control Grants	0	73,238	73,238
ARRA Grant #1	0	35,288	35,288
<b>Total Revenues</b>	<b>\$ 14,198</b>	<b>\$ 236,297</b>	<b>\$ 250,495</b>
<u>Expenditures</u>			
Clerical Personnel	\$ 0	\$ 30,368	\$ 30,368
Social Security	0	1,766	1,766
State Retirement	0	3,662	3,662
Medical Insurance	0	4,768	4,768
Unemployment Compensation	0	27	27
Employer Medicare	0	413	413
Audit Services	0	842	842
Communication	3,148	6,365	9,513
Data Processing Services	0	1,776	1,776
Confidential Drug Enforcement Payments	0	13,659	13,659
Dues and Memberships	850	450	1,300
Freight Expenses	0	57	57
Maintenance Agreements	0	550	550
Maintenance and Repair Services - Office			
Equipment	0	440	440
Maintenance and Repair Services - Vehicles	0	4,773	4,773
Postal Charges	0	279	279
Travel	724	2,953	3,677
Tuition	1,230	279	1,509
Other Contracted Services	0	100	100
Gasoline	0	9,868	9,868
Law Enforcement Supplies	0	1,370	1,370
Library Books/Media	92	0	92
Office Supplies	76	2,557	2,633

(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	4,864	4,864
Premiums on Corporate Surety Bonds	0	150	150
Trustee's Commission	136	952	1,088
Vehicle and Equipment Insurance	0	1,868	1,868
Other Charges	0	71,841	71,841
Furniture and Fixtures	8,543	0	8,543
Law Enforcement Equipment	0	1,702	1,702
Office Equipment	0	2,094	2,094
Total	<u>\$ 14,799</u>	<u>\$ 171,593</u>	<u>\$ 186,392</u>
<u>ARRA Grant #1</u>			
Deputy(ies)	\$ 0	\$ 26,297	\$ 26,297
Social Security	0	1,630	1,630
State Retirement	0	3,171	3,171
Unemployment Compensation	0	20	20
Employer Medicare	0	381	381
Communication	0	235	235
Maintenance and Repair Services - Vehicles	0	3,438	3,438
Travel	0	4,781	4,781
Gasoline	0	2,941	2,941
Law Enforcement Supplies	0	194	194
Other Supplies and Materials	0	1,090	1,090
Vehicle and Equipment Insurance	0	461	461
Other Charges	0	34,224	34,224
Total ARRA Grant #1	<u>\$ 0</u>	<u>\$ 78,863</u>	<u>\$ 78,863</u>
Total Expenditures	<u>\$ 14,799</u>	<u>\$ 250,456</u>	<u>\$ 265,255</u>
Other Financing Sources (Uses):			
Transfers to District Attorneys General			
Conference – Salaries and Benefits	\$ 0	\$ (2,893)	\$ (2,893)
Net Change in Fund Balances	\$ (601)	\$ (17,052)	\$ (17,653)
Fund Balances, July 1, 2010	<u>107,350</u>	<u>448,148</u>	<u>555,498</u>
Fund Balances, June 30, 2011	<u>\$ 106,749</u>	<u>\$ 431,096</u>	<u>\$ 537,845</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, 2011

	<u>District Attorney General Fund</u>
<u>ASSETS</u>	
Equity in Pooled Cash and Investments:	
Cash with Trustee	\$ 91,263
Cash with Clerks, Register, and Sheriff	584
Due from Other Governments	<u>844</u>
Total Assets	<u>\$ 92,691</u>
<u>FUND BALANCE</u>	
Restricted for:	
Administration of Justice	<u>\$ 92,691</u>
Total Fund Balance	<u>\$ 92,691</u>

District Attorney General  
Twenty-eighth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2011

	District Attorney General Fund
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<u>Revenues</u>	
District Attorney General Fees	\$ 24,783
<u>Expenditures</u>	
In-Service Training	\$ 2,740
Communications	224
Contracts with Private Agencies	4,944
Dues and Memberships	230
Rentals	2,586
Travel	5,265
Library Books/Media	302
Office Supplies	599
Trustee's Commission	248
Other Charges	731
Data Processing Equipment	4,100
Furniture and Fixtures	150
Total Expenditures	<u>\$ 22,119</u>
Net Change in Fund Balance	\$ 2,664
Fund Balance, July 1, 2010	<u>90,027</u>
Fund Balance, June 30, 2011	<u><u>\$ 92,691</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, 2011

	<u>District Attorney General Fund</u>
<u>ASSETS</u>	
Equity in Pooled Cash and Investments:	
Cash with Trustee	\$ 1,838
Cash with Clerks, Register, and Sheriff	545
Due from Other Governments	<u>18</u>
Total Assets	<u><u>\$ 2,401</u></u>
<u>FUND BALANCE</u>	
Restricted for:	
Administration of Justice	<u>\$ 2,401</u>
Total Fund Balance	<u><u>\$ 2,401</u></u>

District Attorney General  
Twenty-ninth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2011

	District Attorney General Fund
<hr/>	
<u>Revenues</u>	
District Attorney General Fees	\$ 6,624
<u>Expenditures</u>	
Communication	\$ 1,873
Dues and Memberships	3,568
Travel	1,088
Custodial Supplies	70
Office Supplies	407
Trustee's Commission	65
Other Charges	400
Office Equipment	186
Total Expenditures	<u>\$ 7,657</u>
Net Change in Fund Balance	\$ (1,033)
Fund Balance, July 1, 2010	<u>3,434</u>
Fund Balance, June 30, 2011	<u><u>\$ 2,401</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, 2011

ASSETS

Cash on Hand									
Cash in Bank									
Equity in Pooled Cash and Investments:									
Cash with Trustee	61,554	17,403	2,869,486	62,200	3,010,643				
Total Assets	<u>61,554</u>	<u>17,403</u>	<u>2,884,100</u>	<u>62,200</u>	<u>3,025,257</u>				

LIABILITIES AND FUND BALANCES

<u>Liabilities</u>									
Accounts Payable	49,578	0	0	0	49,578				
Due to Litigants, Heirs, and Others	0	0	1,322,266	0	1,322,266				
Total Liabilities	<u>49,578</u>	<u>0</u>	<u>1,322,266</u>	<u>0</u>	<u>1,371,844</u>				
<u>Fund Balances</u>									
Restricted for:									
Administration of Justice	11,976	0	0	0	11,976				
Public Safety	0	17,403	1,561,834	62,200	1,641,437				
Total Fund Balances	<u>11,976</u>	<u>17,403</u>	<u>1,561,834</u>	<u>62,200</u>	<u>1,653,413</u>				
Total Liabilities and Fund Balances	<u>61,554</u>	<u>17,403</u>	<u>2,884,100</u>	<u>62,200</u>	<u>3,025,257</u>				

District Attorney General  
Thirtieth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2011

	District Attorney General Fund	Federal Asset Forfeiture Fund	Drug Task Force Fund	Other Funds	Total All Funds
<u>Revenues</u>					
District Attorney General Fees	\$ 109,236	\$ 0	\$ 0	\$ 0	\$ 109,236
Forfeitures and Seizures	0	0	377,612	167,276	544,888
Proceeds from Confiscated Property	0	0	664,200	0	664,200
Investment Income	119	43	3,606	174	3,942
Miscellaneous Refunds	411	6,897	993	0	8,301
Other Federal through State	0	0	216,000	0	216,000
Asset Forfeiture Funds	0	62,172	0	0	62,172
Contributions	0	0	0	25,000	25,000
<b>Total Revenues</b>	<b>\$ 109,766</b>	<b>\$ 69,112</b>	<b>\$ 1,262,411</b>	<b>\$ 192,450</b>	<b>\$ 1,633,739</b>

<u>Expenditures</u>					
Other Salaries and Wages	\$ 14,579	\$ 0	\$ 273,708	\$ 0	\$ 288,287
Temporary Labor	0	0	34,375	0	34,375
Jury and Witness	1,396	0	0	0	1,396
Social Security	0	0	2,234	0	2,234
State Retirement	0	0	20,528	0	20,528
Life Insurance	0	0	1,831	0	1,831
OJI Expense	0	0	2,788	0	2,788
Disability Insurance	0	0	32,456	0	32,456
Unemployment Compensation	0	0	511	0	511
Employer Medicare	0	0	3,512	0	3,512
Other Postemployment Benefits	0	0	24,634	0	24,634
Audit Services	0	0	2,840	0	2,840
Communication	7,994	0	11,259	0	19,253
Contracted Services	0	0	0	19,324	19,324
Contribution	0	0	0	250	250
Bank Charges	0	0	99	0	99
Data Processing Services	4,591	0	0	753	5,344
Confidential Drug Enforcement Payments	0	0	29,638	0	29,638
Dues and Memberships	538	0	0	0	538
Janitorial Services	0	0	1,500	0	1,500
Maintenance and Repair Services - Vehicles	2,142	18,198	18,560	0	38,900
Postal Charges	0	0	262	0	262
Printing, Stationery, and Forms	1,441	803	0	0	2,244
Towing Services	0	60	2,543	0	2,603
Freight Expense	0	0	0	208	208
Travel	48,973	13,075	24,512	2,334	88,894
Veterinary Services	0	0	3,262	0	3,262
Remittance of Revenue Collected	0	0	538,063	154,281	692,344
Gasoline	2,084	5,470	33,845	0	41,399
Law Enforcement Supplies	0	303	0	0	303
Office Supplies	4,874	878	15,414	199	21,365
Uniforms	0	0	1,608	0	1,608
Utilities	0	0	326	0	326

(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>					
Trustee Commission	\$ 922	\$ 0	\$ 0	\$ 0	\$ 922
Witness Relocation	0	0	0	341	341
Vehicle and Equipment Insurance	0	7,905	0	0	7,905
Other Charges	2,196	0	0	25,000	27,196
Data Processing Equipment	0	39,356	925	0	40,281
Law Enforcement Equipment	0	0	15,691	0	15,691
Motor Vehicles	19,944	0	68,148	0	88,092
Total Expenditures	<u>\$ 111,674</u>	<u>\$ 86,048</u>	<u>\$ 1,165,072</u>	<u>\$ 202,690</u>	<u>\$ 1,565,484</u>
Other Financing Sources (Uses)					
Transfers to District Attorneys' General					
Conference - Salary and Benefits	<u>\$ (30,738)</u>	<u>\$ 0</u>	<u>\$ (47,500)</u>	<u>\$ (4,290)</u>	<u>\$ (82,528)</u>
Total Other Financing Sources (Uses)	<u>\$ (30,738)</u>	<u>\$ 0</u>	<u>\$ (47,500)</u>	<u>\$ (4,290)</u>	<u>\$ (82,528)</u>
Net Change in Fund Balances	\$ (32,646)	\$ (16,936)	\$ 49,839	\$ (14,530)	\$ (14,273)
Fund Balances, July 1, 2010	<u>44,622</u>	<u>34,339</u>	<u>1,511,995</u>	<u>76,730</u>	<u>1,667,686</u>
Fund Balances, June 30, 2011	<u>\$ 11,976</u>	<u>\$ 17,403</u>	<u>\$ 1,561,834</u>	<u>\$ 62,200</u>	<u>\$ 1,653,413</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, 2011

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 1,000	\$ 1,000
Equity in Pooled Cash and Investments:			
Cash with Trustee	19,383	9,211	28,594
	<hr/>		
Total Assets	\$ 19,383	\$ 10,211	\$ 29,594
	<hr/> <hr/>		

<u>FUND BALANCES</u>			
Restricted for:			
Administration of Justice	\$ 19,383	\$ 0	\$ 19,383
Public Safety	0	10,211	10,211
	<hr/>		
Total Fund Balances	\$ 19,383	\$ 10,211	\$ 29,594
	<hr/> <hr/>		

District Attorney General  
Thirty-first Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2011

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
Drug Control Fines	\$ 0	\$ 9,135	\$ 9,135
District Attorney General Fees	9,479	0	9,479
Refunds	229	0	229
Contributions	0	3,800	3,800
Total Revenues	<u>\$ 9,708</u>	<u>\$ 12,935</u>	<u>\$ 22,643</u>
<u>Expenditures</u>			
In-Service Training	\$ 1,580	\$ 180	\$ 1,760
Audit Services	0	1,169	1,169
Confidential Drug Enforcement Payments	0	800	800
Dues and Memberships	300	0	300
Maintenance and Repair Services - Vehicles	0	568	568
Postal Charges	23	24	47
Rentals	922	0	922
Travel	478	0	478
Custodial Supplies	237	0	237
Gasoline	0	798	798
Office Supplies	3,363	0	3,363
Tires	0	259	259
Other Supplies and Materials	0	172	172
Trustee's Commission	115	94	209
Vehicle and Equipment Insurance	0	696	696
Other Charges	420	0	420
Office Equipment	8,935	0	8,935
Total Expenditures	<u>\$ 16,373</u>	<u>\$ 4,760</u>	<u>\$ 66,419</u>
Net Change in Fund Balances	\$ (6,665)	\$ 8,175	\$ (43,776)
Fund Balances, July 1, 2010	<u>26,048</u>	<u>2,036</u>	<u>28,084</u>
Fund Balances, June 30, 2011	<u>\$ 19,383</u>	<u>\$ 10,211</u>	<u>\$ 29,594</u>