



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, 2013



**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, 2013**

**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

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Summary of Findings

Review of Funds
Administered by District Attorneys General
and
Judicial District Drug Task Forces
First through Thirty-first Judicial Districts
For the Year Ended June 30, 2013

Scope

Our review included an examination of funds administered by the district attorneys general for the year ended June 30, 2013. 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, 2013.

Results

Five judicial districts had findings. We reviewed these findings and recommendations with the district attorneys general and representatives of the drug task forces to provide an opportunity for their response. Officials in the First, Second, Third, Fifteenth, and Twenty-third Judicial Districts provided written responses on certain findings, which are paraphrased in this report. Details of these findings, recommendations, and management's responses are presented in the Findings, Recommendations, and Financial Section of this report.

The following are summaries of the findings from our review:

FIRST JUDICIAL DISTRICT

- ◆ The drug task force had a cash shortage of \$1,999 as of June 30, 2013.
- ◆ Official prenumbered receipts were not issued for some miscellaneous collections.
- ◆ Drug task force records for seized cash were not maintained properly.
- ◆ Confidential informant payment history logs were not maintained properly.
- ◆ Equipment inventory control records noted several items as missing.
- ◆ Quarterly income summary reports were not filed currently.
- ◆ The drug task force had deficiencies in the use of justice assistance grant program funds.

SECOND JUDICIAL DISTRICT

- ◆ Drug task force records for seized cash were not maintained properly.
-

THIRD JUDICIAL DISTRICT

- ◆ Drug evidence seized by the drug task force was missing.
 - ◆ The drug task force had a cash shortage of \$1,700 at June 30, 2013.
 - ◆ Deficiencies were noted in the recording and managing of seized property.
-

FIFTEENTH JUDICIAL DISTRICT

- ◆ The drug task force had deficiencies related to some credit card transactions.
-

TWENTY-THIRD JUDICIAL DISTRICT

- ◆ The office had deficiencies in the administration of drug control funds.

INTRODUCTORY SECTION



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 12, 2014

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, 2013, 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, 2013

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

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

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

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

Judicial District	Counties Included in Judicial District	District Attorney General
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, 2013, 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 7-1-12	Revenues	Expenditures	Other Financing Sources (Uses)	Balance 6-30-13
District Attorney General	\$ 2,642,248	\$ 1,186,847	\$ (901,158)	\$ (66,890)	\$ 2,861,047
Drug Task Force	12,770,355	9,715,855	(10,497,477)	(213,520)	11,775,213
Federal Asset Forfeiture	41,151	82,396	(108,648)	0	14,899
Metro/County Appropriations	104,382	555,612	(5,373,935)	4,826,378	112,437
Mediation Services	14,759	0	0	(14,759)	0
Other	33,283	303,716	(201,932)	(3,298)	131,769
Total	<u>\$ 15,606,178</u>	<u>\$ 11,844,426</u>	<u>\$ (17,083,150)</u>	<u>\$ 4,527,911</u>	<u>\$ 14,895,365</u>

Separate schedules of all funds available and expended for each judicial district are included in the Findings, Recommendations, and Financial Section of this report.

In addition to the above-noted revenues, some counties and cities appropriate and expend funds to benefit the judicial districts. The amounts of these funds expended that are channeled through the counties' accounting systems are noted in the following table. Amounts expended by cities to benefit the judicial districts are not included but may be obtained from the respective city governments.

Judicial District	Contributing County/City	County/City Appropriation
First	Washington	\$ 80,000
Second	Sullivan	253,105
Third	Greene	4,156
Fourth	Sevier	69,094
Sixth	Knox	2,596,591
Seventh	Anderson	39,037
Eighth	Campbell	33,500
"	Scott	38,643
"	Claiborne	34,016
Ninth	Roane	15,000
Eleventh	Hamilton	1,047,402
Thirteenth	Overton	9,143
Fifteenth	Town of Carthage	7,000
Sixteenth	Rutherford	83,011
Eighteenth	Sumner	3,600
Nineteenth	Montgomery	40,657
"	Robertson	4,800
Twentieth	Davidson	4,784,902 *
Twenty-second	Maury	1,050
Twenty-third	Dickson	63,990 *
"	Cheatham	18,000 *
"	Houston	2,585 *
"	Humphreys	6,000 *
"	Stewart	2,585 *
"	Ashland City	3,750 *
"	City of Dickson	17,000 *
"	City of New Johnsonville	1,875 *
"	City of McEwen	1,125 *
"	City of White Bluff	1,125 *
Twenty-sixth	Madison	97,863
"	City of Jackson	38,362
Twenty-seventh	Weakley	34,453
Thirtieth	Shelby	<u>9,541,752</u>
Total		<u>\$ 18,975,172</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, 2013. 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, 2013. 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 First, Second, Third, Fifteenth, and Twenty-third Judicial Districts are paraphrased in this report. Other officials made oral responses; however, these oral responses have not been included in this report.

**FINDINGS, RECOMMENDATIONS
AND FINANCIAL SECTION**

FIRST JUDICIAL DISTRICT

FIRST JUDICIAL DISTRICT

FINDING 2013-01

THE DRUG TASK FORCE HAD A CASH SHORTAGE OF \$1,999 AS OF JUNE 30, 2013

As reported in the previous year, the Drug Task Force (DTF) had a cash shortage of \$2,195 as of January 31, 2013. The DTF personnel located documentation to support disbursements of \$196 leaving a balance of \$1,999 as of June 30, 2013. The remaining cash shortage was liquidated on August 9, 2013, when \$505 was located in a lock box in the DTF office and on October 10, 2013, with the receipt of \$1,494 as settlement of a claim filed on the agency's surety bond. Since the cash shortage was not liquidated until after June 30, 2013, the entire amount (\$1,999) is reflected as a cash shortage as of June 30, 2013.

MANAGEMENT'S RESPONSE – DISTRICT ATTORNEY GENERAL

A shortage of \$1,999 was discovered during the audit. All monies were accounted for except for \$1,494, which was covered by insurance. These issues were caused by the previous office manager, whose employment has since been terminated. An investigation was conducted into the missing funds; however, evidence did not warrant criminal charges. All cash records are now being properly maintained by the new office manager and will be kept up to date.

FINDING 2013-02

OFFICIAL PRENUMBERED RECEIPTS WERE NOT ISSUED FOR SOME MISCELLANEOUS COLLECTIONS

The Drug Task Force (DTF) did not issue receipts for some miscellaneous collections. Sections 9-2-102 through 9-2-104, *Tennessee Code Annotated (TCA)*, require prenumbered receipts to be issued for all collections. We noted one instance where funds were seized and deposited with the trustee; however, the funds were not receipted by the DTF. In addition, we determined that receipts were not issued for checks received for payment of vehicles and various other items sold using govdeals.com. Due to the absence of receipts, we could not determine if these checks were deposited in compliance with provisions of Section 5-8-207, *TCA*, which requires that all public funds be deposited within three days of collection. This deficiency exists because management did not implement internal control procedures that would ensure funds were properly receipted as required by state statutes.

RECOMMENDATION

Receipts should be issued for all collections, and all collections should be deposited within three days of collection as required by state statutes.

MANAGEMENT'S RESPONSE – DISTRICT ATTORNEY GENERAL

Prenumbered receipts were not being properly issued for some miscellaneous collections. Again, this issue arose from the previous office manager. It shall be the practice of the First Judicial District Drug Task Force to issue receipts for all monies received from any entity.

FINDING 2013-03

DRUG TASK FORCE RECORDS FOR SEIZED CASH WERE NOT MAINTAINED PROPERLY

The Drug Task Force (DTF) maintains an operations summary report, which reflects details related to seized cash, including the final disposition and amounts, which have not been awarded to the DTF by the Tennessee Department of Safety. In addition to the operations summary report, individual DTF personnel maintain detailed logs of cash seized from defendants. However, these detailed logs had not been reconciled with the balance reflected on the operations summary report. As a result of not reconciling the detailed logs with the operations summary report, the operations summary report was understated by \$63,535.

RECOMMENDATION

Inventory records for seizures of cash should be properly maintained. The operations summary report of seized cash should be reconciled with the detailed logs maintained by agents to ensure that totals of seized cash are accurately reported.

MANAGEMENT'S RESPONSE – DISTRICT ATTORNEY GENERAL

Records for seized cash were not properly maintained by the First Judicial District Drug Task Force; however, all monies in question were accounted for. It shall be the practice of the First Judicial District Drug Task Force to properly maintain all records for current and future monies to include any cash received from the U.S. Attorney's Office, Drug Enforcement Agency, and other outside agencies.

FINDING 2013-04

CONFIDENTIAL INFORMANT PAYMENT HISTORY LOGS WERE NOT MAINTAINED PROPERLY

Payments to confidential informants were recorded on agent's activity logs and supported with the required signed documentation. However, some payments were either not posted at all or were posted incorrectly to confidential informant payment history logs.

RECOMMENDATION

Confidential informant payment history logs should be maintained properly and periodically reconciled with the individual agent's activity logs.

MANAGEMENT'S RESPONSE – DISTRICT ATTORNEY GENERAL

Payments to confidential informants were not properly maintained on a summary log as required. Rather, the payments were kept by each individual in the case file. It shall be the practice of the First Judicial District Drug Task Force to maintain an accurate log, separate from the case file, to document confidential informant funds.

FINDING 2013-05 **EQUIPMENT INVENTORY CONTROL RECORDS
NOTED SEVERAL ITEMS AS MISSING**

A current control listing of equipment was maintained; however, the listing had several items that were noted as missing. From a review of the board's minutes, it could not be determined that the Board of Directors had been notified of or taken official action concerning these inventory items identified as missing.

RECOMMENDATION

Equipment should be periodically verified by management, and immediate steps should be taken to investigate any discrepancies. Management and the Board of Directors should review the inventory items noted as missing and determine if those items have been properly disposed.

MANAGEMENT'S RESPONSE – DISTRICT ATTORNEY GENERAL

Several items noted on the inventory listing were found to be missing. Inventory issues regarding the missing items will be discussed at the next First Judicial District Drug Task Force Board of Directors meeting, scheduled for May 27, 2014. A request will be made at the meeting for a list of missing items, and the appropriate measures to be taken to recover the property.

FINDING 2013-06 **QUARTERLY INCOME SUMMARY REPORTS WERE
NOT FILED CURRENTLY**

The Drug Task Force (DTF) is the recipient of a grant under the Edward Byrne Memorial Grant Program. The DTF could not document that it filed the quarterly income summary reports required by the Office of Criminal Justice Programs (OCJP) for the quarters ending March 31, 2013, and June 30, 2013. These deficiencies resulted from a lack of management oversight and a failure to adequately prepare, maintain, and file the quarterly reports.

RECOMMENDATION

Quarterly program income summary reports should be properly filed and maintained. Management should file the quarterly reports for the quarters ending March 31, 2013, and June 30, 2013, with the OCJP.

MANAGEMENT'S RESPONSE – DISTRICT ATTORNEY GENERAL

The quarterly program income summary reports were not properly filed by the previous office manager. It shall be the responsibility of the new office manager or the First Judicial District Drug Task Force Director to ensure the reports are adequately prepared, maintained, and filed according to the requirements set forth by OCJP. It is the understanding of the district attorney general that all necessary reports due on March 31, 2013, and June 30, 2013, have been filed.

FINDING 2013-07

THE DRUG TASK FORCE HAD DEFICIENCIES IN THE USE OF JUSTICE ASSISTANCE GRANT PROGRAM FUNDS

The State of Tennessee, Department of Finance and Administration, Office of Criminal Justice Programs conducted a review of the Edward Byrne Memorial Justice Assistance Grant Program (CFDA No. 16.738) in the First Judicial District dated July 11, 2013, which disclosed the following deficiencies:

- A. The agency could not provide personnel records for review for the director, five agents, and the administrative assistant. *The Tennessee Office of Criminal Justice Programs Administrative Manual*, Chapter VI, Personnel Policies and Procedures, 4. Personnel File Requirements states, “agencies are required to maintain personnel files for all staff employed by grant monies.” The agency did not have personnel files available during the time of review.
- B. The agency submitted the annual fiscal year end 2012 Byrne/JAG report late. The report was submitted on August 3, 2012, but was due on July 31, 2012. *The Tennessee Office of Criminal Justice Programs Administrative Manual*, JAG Grant, Chapter III, Reporting Section states, “that the annual JAG report is due on July 31.”
- C. The agency submitted the Quarterly Performance Measures Report for the second and third quarters late. The report was submitted on February 6, 2013, but was due on October 15, 2012. *The Tennessee Office of Criminal Justice Programs Administrative Manual*, JAG Grant, Chapter III, Reporting Section states, “that the quarterly performance measures report is due on October 15.”
- D. Information into the TNCOP Database had not been submitted since May 2011. *The Tennessee Office of Criminal Justice Programs Administrative Manual*, JAG Grant, Chapter II, JAG Grant Purpose/Requirements, B. Program Requirements Section states, “in order for law enforcement agencies to qualify for grant funds, the agency must comply with *Tennessee Code Annotated*, Section 38-10-101, et.seq., and submit crime statistics using the Tennessee Incident Based Reporting System to the Tennessee Bureau of Investigation.”

- E. Invoices for reimbursement had not been submitted for the fiscal year 2012-13 as of the review date. *The Tennessee Office of Criminal Justice Programs Administrative Manual*, Chapter VII, Section C. states, “subrecipient agencies must request reimbursement at least once per quarter based on expenditures incurred. However, it is recommended that agencies invoice monthly, when monthly expenditures are incurred.” As a result of this deficiency, the monitoring objectives of reliability of financial reports, cost allowability and eligibility, and contractual compliance could not be completed.

This monitoring report, along with management’s responses and corrective action plans, may be obtained from the State of Tennessee, Department of Finance and Administration, Office of Criminal Justice Programs, William R. Snodgrass Tennessee Tower Building, 312 Rosa L. Parks Avenue, Suite 1800, Nashville, TN 37243-1102.

District Attorney General
First Judicial District
Balance Sheet
June 30, 2013

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 2,987	\$ 2,987
Cash in Bank	0	6,939	6,939
Equity in Pooled Cash and Investments:			
Cash with Trustee	116,173	168,488	284,661
Accounts Receivable	0	3,559	3,559
Due from Other Governments	980	34,212	35,192
Cash Shortage	0	1,999	1,999
Total Assets	<u>\$ 117,153</u>	<u>\$ 218,184</u>	<u>\$ 335,337</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 0	\$ 7,728	\$ 7,728
Due to Other Governments	6,492	0	6,492
Due to Litigants, Heirs, and Others	0	152,731	152,731
Total Liabilities	<u>\$ 6,492</u>	<u>\$ 160,459</u>	<u>\$ 166,951</u>
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 110,661	\$ 0	\$ 110,661
Public Safety	0	57,725	57,725
Total Fund Balances	<u>\$ 110,661</u>	<u>\$ 57,725</u>	<u>\$ 168,386</u>
Total Liabilities and Fund Balances	<u>\$ 117,153</u>	<u>\$ 218,184</u>	<u>\$ 335,337</u>

District Attorney General
First Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2013

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 49,470	\$ 0	\$ 49,470
Drug Control Fines	0	22,870	22,870
Drug Task Force Forfeitures and Seizures	0	34,685	34,685
Proceeds from Confiscated Property	0	86,204	86,204
Investment Income	0	25	25
Miscellaneous Refunds	0	1,633	1,633
Drug Task Force Grant	0	32,728	32,728
Asset Forfeiture Funds	0	10,257	10,257
Contributions and Gifts	0	25,000	25,000
Total Revenues	\$ 49,470	\$ 213,402	\$ 262,872
<u>Expenditures</u>			
Salary Supplements	\$ 0	\$ 12,083	\$ 12,083
Clerical Personnel	12,415	21,015	33,430
Other Fringe Benefits	950	12,365	13,315
Bank Charges	0	266	266
Communication	0	13,302	13,302
Confidential Drug Enforcement Payments	0	31,004	31,004
Dues and Memberships	5,095	500	5,595
Freight Expenses	73	15	88
Maintenance Agreements	0	658	658
Maintenance and Repair Services - Vehicles	0	1,148	1,148
Postal Charges	46	163	209
Rentals	74	13,600	13,674
Towing Services	0	250	250
Travel	3,103	3,047	6,150
Remittance of Revenues Collected	0	48,825	48,825
Other Contracted Services	0	9,335	9,335
Electricity	0	1,457	1,457
Gasoline	0	17,591	17,591

(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	\$ 900	\$ 900
Office Supplies	947	486	1,433
Other Supplies and Materials	0	3,749	3,749
Building and Contents Insurance	0	686	686
Liability Insurance	0	3,541	3,541
Trustee's Commissions	485	1,527	2,012
In-Service Training	150	0	150
Other Charges	0	596	596
Total Expenditures	<u>\$ 23,338</u>	<u>\$ 198,109</u>	<u>\$ 221,447</u>
Net Change in Fund Balances	\$ 26,132	\$ 15,293	\$ 41,425
Fund Balances, July 1, 2012	<u>84,529</u>	<u>42,432</u>	<u>126,961</u>
Fund Balances, June 30, 2013	<u>\$ 110,661</u>	<u>\$ 57,725</u>	<u>\$ 168,386</u>

SECOND JUDICIAL DISTRICT

SECOND JUDICIAL DISTRICT

FINDING 2013-001

DRUG TASK FORCE RECORDS FOR SEIZED CASH WERE NOT MAINTAINED PROPERLY

Our review noted that \$11,420 of seized cash was discovered by the Drug Task Force (DTF) while cleaning-up old evidence at the Kingsport Police Department. From discussions with DTF personnel and our review, the cash represents monies seized; however, no paperwork was found to process the cash. Additionally, most of the seized cash was not listed in the agency's seizure log. The failure to document seized cash in the agency's seizure log increases the risk of fraud and fails to accurately report seized assets held in DTF custody. It appears that all of this cash relates to old cases from former DTF administrations, and that this cash was misplaced until the current administration cleaned-up evidence to relocate to another storage area. However, the discovery of this cash represents an internal control weakness because all seizures have not been properly reported. It should be noted that extended tests revealed that all current seized items were listed and reported to the Tennessee Department of Safety.

RECOMMENDATION

The DTF should attempt to identify the \$11,420 by case and process the cash to the proper agency or owner. All seizures of money or other assets held by the DTF should be reported and listed in the seizure log.

MANAGEMENT'S RESPONSE – DISTRICT ATTORNEY GENERAL

On behalf of the Second Judicial District Drug Task Force Board of Directors, I would like to express our appreciation to the Division of Local Government Audit of the Office of the Comptroller of the Treasury. The recent conversation regarding the auditor's findings during the exit interview was productive and put into the proper context for the timing of the violations found. In response, we understand the basis of the recommendation and had already made attempts to disburse the money to the rightful owners prior to the auditor's visit. Based on the practices set forth by the current administration, we feel this should eliminate any future occurrences, and the operations of the Second Judicial District Drug Task Force will be in full adherence to the policies and procedures governing it.

District Attorney General
Second Judicial District
Balance Sheet
June 30, 2013

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 24,130	\$ 24,130
Cash in Bank	0	2,424	2,424
Equity in Pooled Cash and Investments:			
Cash with Trustee	18,004	121,392	139,396
Cash with Clerks, Register, and Sheriff	1,299	25	1,324
Total Assets	<u>\$ 19,303</u>	<u>\$ 147,971</u>	<u>\$ 167,274</u>

LIABILITIES AND FUND BALANCES

<u>Liabilities</u>			
Accounts Payable	\$ 0	\$ 1,626	\$ 1,626
Due to Litigants, Heirs, and Others	0	13,336	13,336
Total Liabilities	<u>\$ 0</u>	<u>\$ 14,962</u>	<u>\$ 14,962</u>
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 19,303	\$ 0	\$ 19,303
Public Safety	0	133,009	133,009
Total Fund Balances	<u>\$ 19,303</u>	<u>\$ 133,009</u>	<u>\$ 152,312</u>
Total Liabilities and Fund Balances	<u>\$ 19,303</u>	<u>\$ 147,971</u>	<u>\$ 167,274</u>

District Attorney General
Second Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2013

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 15,540	\$ 0	\$ 15,540
Drug Control Fines	0	8,257	8,257
Drug Task Force Forfeitures and Seizures	0	7,342	7,342
Proceeds from Confiscated Property	0	8,014	8,014
Miscellaneous Refunds	0	3,144	3,144
Drug Task Force Grant	0	60,000	60,000
Asset Forfeiture Funds	0	11,254	11,254
Other Governments and Citizens Groups	0	29,400	29,400
Total Revenues	\$ 15,540	\$ 127,411	\$ 142,951
<u>Expenditures</u>			
Salary Supplements	\$ 0	\$ 19,669	\$ 19,669
Secretary(s)	0	28,080	28,080
Other Fringe Benefits	0	7,189	7,189
Audit Services	0	2,888	2,888
Contracts with Government Agencies	0	3,872	3,872
Contracts with Private Agencies	0	1,762	1,762
Contracts with Public Carriers	0	2,406	2,406
Confidential Drug Enforcement Payments	0	34,235	34,235
Dues and Memberships	2,475	0	2,475
Janitorial Services	900	0	900
Legal Notices, Recording, and Court Cost	633	0	633
Maintenance and Repair Services - Vehicles	0	7,948	7,948
Postal Charges	0	553	553
Rentals	0	10,800	10,800
Travel	0	8,931	8,931
Tuition	8,728	1,445	10,173
Custodial Supplies	0	154	154
Data Processing Supplies	0	914	914
Food Supplies	0	99	99
Gasoline	0	15,160	15,160

(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>			
Law Enforcement Supplies	\$ 0	\$ 13,145	\$ 13,145
Library Books/Media	297	0	297
Office Supplies	0	1,995	1,995
Periodicals	1,578	0	1,578
Uniforms	0	922	922
Utilities	0	3,169	3,169
Other Supplies and Materials	18	357	375
Building and Contents Insurance	0	2,733	2,733
Premiums on Corporate Surety Bond	0	200	200
Trustee's Commissions	148	365	513
Other Charges	0	281	281
Motor Vehicles	0	9,669	9,669
Total Expenditures	<u>\$ 14,777</u>	<u>\$ 178,941</u>	<u>\$ 193,718</u>
<u>Other Financing Sources (Uses)</u>			
Insurance Recovery	\$ 0	\$ 7,325	\$ 7,325
Total Other Financing Sources (Uses)	<u>\$ 0</u>	<u>\$ 7,325</u>	<u>\$ 7,325</u>
Net Change in Fund Balances	\$ 763	\$ (44,205)	\$ (43,442)
Fund Balances, July 1, 2012	<u>18,540</u>	<u>177,214</u>	<u>195,754</u>
Fund Balances, June 30, 2013	<u>\$ 19,303</u>	<u>\$ 133,009</u>	<u>\$ 152,312</u>

THIRD JUDICIAL DISTRICT

THIRD JUDICIAL DISTRICT

FINDING 2013-001

**DRUG EVIDENCE SEIZED BY THE DRUG TASK FORCE
WAS MISSING**

On September 26, 2012, the Drug Task Force (DTF) director was preparing an inventory of evidence for destruction orders, when it became obvious that certain evidence was missing. The director then informed the district attorney general who directed him to contact the Tennessee Bureau of Investigation (TBI). On February 5, 2013, the district attorney general advised us that drug evidence seized by the DTF was missing in numerous cases. After completing the inventory, the DTF director reported a total of 223 cases in which a portion or all of the evidence related to the cases were missing. The TBI is currently investigating this matter.

RECOMMENDATION

Officials should continue to take steps to determine what happened to the missing evidence and assign responsibility for this lack of internal control. Internal controls for evidence should be strengthened and include physical controls, tracking, segregation of duties, documentation, audit, and training.

FINDING 2013-002

**THE DRUG TASK FORCE HAD A CASH SHORTAGE OF
\$1,700 AT JUNE 30, 2013**

As reported in the prior-year report, the Drug Task Force had a cash shortage of \$1,700 as of February 14, 2013. The cash shortage was liquidated on December 12, 2013, with proceeds received from the agency's bonding company. Since the cash shortage was not liquidated until after June 30, 2013, the \$1,700 is reflected as a cash shortage as of June 30, 2013.

FINDING 2013-003

**DEFICIENCIES WERE NOTED IN THE RECORDING
AND MANAGING OF SEIZED PROPERTY**

As reflected in the prior-year report, we noted deficiencies in the recording and managing of seized property. The current drug task force director has made improvements in recording and managing seized property. However, certain unrecorded items were discovered by the director while updating inventories and records. These unrecorded items included the following:

- A. Cash totaling \$160 was discovered in various locations in the office. The director was unable to determine the source of the cash.

- B. Seized cash including collectible coins and currency totaling \$1,076.45 was discovered in the evidence room. The director was unable to determine the source of the cash.
- C. Various items of personal property were discovered stored in a semi-trailer at the impound lot. The director has not been able to locate an inventory of the semi-trailer's contents. Therefore, the director has not been able to determine the source of these items.

RECOMMENDATION

The director should continue to determine the status of the items noted above. All items that are determined to be the property of the drug task force should be disposed of in compliance with board policies and procedures. All inventory logs for seized cash and personal property should be maintained on a current basis. The director should inventory the personal property found in the semi-trailer.

MANAGEMENT'S RESPONSE – DISTRICT ATTORNEY GENERAL

On behalf of myself, Greene County Sheriff J. Steven Burns, Greeneville Police Chief Terry Cannon, Hamblen County Sheriff Esco Jarnigan, Morristown Police Chief Roger Overholt, Hawkins County Sheriff Ronnie Lawson, Rogersville Police Chief Doug Nelson, Church Hill Police Chief Mark Johnson, Mt. Carmel Police Chief Mike Campbell, Surgoinsville Police Chief Jeff Hesoun, Hancock County Sheriff George L Maxey, Baileyton Police Chief Joshua Ferguson, and Tusculum Police Chief Danny Greene, who make up the governing Board of Directors of the Third Judicial District Drug Task Force, and Tim Davis, Director, we would like to express our sincere appreciation to the auditors for their guidance through a difficult transition from our previous director to our current director. Because of such guidance and the efforts of the director and the Board of Directors, all past deficiencies, which occurred under the previous director have been identified and corrected as of this audit.

There were no deficiencies or recommendations noted for the current director's tenure. An achievement we will strive to repeat in the future.

District Attorney General
Third Judicial District
Balance Sheet
June 30, 2013

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 7,871	\$ 7,871
Cash in Bank	0	44,104	44,104
Equity in Pooled Cash and Investments:			
Cash with Trustee	227,010	23,031	250,041
Cash with Clerks, Register, and Sheriff	900	1,143	2,043
Due from Other Governments	2,346	28,703	31,049
Due from the District Attorney General Fund	0	3,103	3,103
Due from the Judicial District Drug Fund	201	0	201
Cash Shortage	0	1,700	1,700
	<hr/>		
Total Assets	\$ 230,457	\$ 109,655	\$ 340,112
	<hr/> <hr/>		
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 0	\$ 7,389	\$ 7,389
Due to the Judicial District Drug Fund	3,103	0	3,103
Due to the District Attorney General Fund	0	201	201
Due to Litigants, Heirs, and Others	0	37,825	37,825
Total Liabilities	\$ 3,103	\$ 45,415	\$ 48,518
	<hr/>		
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 227,354	\$ 0	\$ 227,354
Public Safety	0	64,240	64,240
Total Fund Balances	\$ 227,354	\$ 64,240	\$ 291,594
	<hr/>		
Total Liabilities and Fund Balances	\$ 230,457	\$ 109,655	\$ 340,112
	<hr/> <hr/>		

District Attorney General
Third Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2013

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 48,271	\$ 0	\$ 48,271
Drug Control Fines	0	9,372	9,372
Proceeds from Confiscated Property	0	143,168	143,168
Investment Income	0	7	7
Lease/Rentals	0	30	30
Sale of Materials and Supplies	0	50	50
Sale of Equipment	0	1,294	1,294
Drug Task Force Grant	0	61,881	61,881
Asset Forfeiture Funds	0	23,505	23,505
Insurance Recovery	0	1,911	1,911
Total Revenues	\$ 48,271	\$ 241,218	\$ 289,489
<u>Expenditures</u>			
Salary Supplements	\$ 0	\$ 20,150	\$ 20,150
Clerical Personnel	0	24,357	24,357
Other Fringe Benefits	0	8,424	8,424
Audit Services	0	6,024	6,024
Communication	1,406	9,489	10,895
Confidential Drug Enforcement Payments	0	18,740	18,740
Dues and Memberships	645	565	1,210
Maintenance and Repair Services - Equipment	0	387	387
Maintenance and Repair Services - Vehicles	0	10,883	10,883
Postal Charges	0	855	855
Travel	18,566	11,348	29,914
Tuition	6,450	256	6,706
Remittance of Revenues Collected	0	59,624	59,624
Other Contracted Services	2,126	14,015	16,141
Equipment and Machinery Parts	0	4,960	4,960
Garage Supplies	0	197	197

(Continued)

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

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Expenditures (Cont.)</u>			
Gasoline	\$ 0	\$ 21,253	\$ 21,253
Law Enforcement Supplies	0	237	237
Office Supplies	0	7,531	7,531
Periodicals	110	0	110
Tires and Tubes	0	1,548	1,548
Other Supplies and Materials	0	7,111	7,111
Premium on Corporate Surety Bond	0	150	150
Refunds	0	2,936	2,936
Other Charges	0	1,956	1,956
Communication Equipment	0	2,281	2,281
Data Processing Equipment	0	10,985	10,985
Furniture and Fixtures	2,708	1,095	3,803
Law Enforcement Equipment	0	12,625	12,625
Office Equipment	867	0	867
Total Expenditures	<u>\$ 32,878</u>	<u>\$ 259,982</u>	<u>\$ 292,860</u>
Net Change in Fund Balances	\$ 15,393	\$ (18,764)	\$ (3,371)
Fund Balances, July 1, 2012	<u>211,961</u>	<u>83,004</u>	<u>294,965</u>
Fund Balances, June 30, 2013	<u>\$ 227,354</u>	<u>\$ 64,240</u>	<u>\$ 291,594</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, 2013

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 12,617	\$ 12,617
Cash in Bank	0	102,843	102,843
Equity in Pooled Cash and Investments:			
Cash with Trustee	17,392	260,701	278,093
Total Assets	<u>\$ 17,392</u>	<u>\$ 376,161</u>	<u>\$ 393,553</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Due to Litigants, Heirs, and Others	\$ 0	\$ 87,796	\$ 87,796
Total Liabilities	<u>\$ 0</u>	<u>\$ 87,796</u>	<u>\$ 87,796</u>
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 17,392	\$ 0	\$ 17,392
Public Safety	0	288,365	288,365
Total Fund Balances	<u>\$ 17,392</u>	<u>\$ 288,365</u>	<u>\$ 305,757</u>
Total Liabilities and Fund Balances	<u>\$ 17,392</u>	<u>\$ 376,161</u>	<u>\$ 393,553</u>

District Attorney General
Fourth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2013

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 32,325	\$ 0	\$ 32,325
Drug Control Fines	0	37,187	37,187
Drug Task Force Forfeitures and Seizures	0	108,270	108,270
Investment Income	0	59	59
Miscellaneous Refunds	0	49	49
Drug Task Force Grant	0	20,000	20,000
Asset Forfeiture Funds	0	58,527	58,527
Other Direct Federal Revenue	0	430	430
Total Revenues	\$ 32,325	\$ 224,522	\$ 256,847
<u>Expenditures</u>			
Supervisor/Director	\$ 0	\$ 49,290	\$ 49,290
Clerical Personnel	0	34,712	34,712
Part-time Personnel	12,756	0	12,756
Other Salaries and Wages	0	42,027	42,027
Other Fringe Benefits	0	22,160	22,160
Audit Services	0	4,012	4,012
Communication	6,313	9,280	15,593
Contracts with Government Agencies	0	16,187	16,187
Confidential Drug Enforcement Payments	0	68,436	68,436
Dues and Memberships	460	0	460
Licenses	0	143	143
Maintenance and Repair Services - Equipment	0	528	528
Maintenance and Repair Services - Vehicles	0	3,729	3,729
Postal Charges	0	229	229
Printing, Stationery, and Forms	250	0	250
Rentals	0	12,768	12,768
Travel	0	814	814
Data Processing Supplies	0	1,592	1,592
Electricity	0	916	916
Gasoline	0	20,078	20,078

(Continued)

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

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Expenditures (Cont.)</u>			
Law Enforcement Supplies	\$ 0	\$ 145	\$ 145
Office Supplies	0	587	587
Water and Sewer	0	639	639
Other Supplies and Materials	0	48	48
Building and Contents Insurance	0	1,851	1,851
Premiums on Corporate Surety Bonds	0	390	390
Trustee's Commission	207	2,756	2,963
In-Service/Staff Development	4,700	0	4,700
Other Charges	532	0	532
Office Equipment	480	0	480
Total Expenditures	<u>\$ 25,698</u>	<u>\$ 293,317</u>	<u>\$ 319,015</u>
Net Change in Fund Balances	\$ 6,627	\$ (68,795)	\$ (62,168)
Fund Balances, July 1, 2012	<u>10,765</u>	<u>357,160</u>	<u>367,925</u>
Fund Balances, June 30, 2013	<u>\$ 17,392</u>	<u>\$ 288,365</u>	<u>\$ 305,757</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, 2013

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 649	\$ 649
Cash in Bank	0	5,089	5,089
Equity in Pooled Cash and Investments:			
Cash with Trustee	149,214	1,296,106	1,445,320
Cash with Clerks, Register, and Sheriff	0	13,320	13,320
Due from Other Governments	0	919	919
Total Assets	<u>\$ 149,214</u>	<u>\$ 1,316,083</u>	<u>\$ 1,465,297</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 0	\$ 38,189	\$ 38,189
Due to Litigants, Heirs, and Others	0	32,829	32,829
Total Liabilities	<u>\$ 0</u>	<u>\$ 71,018</u>	<u>\$ 71,018</u>
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 149,214	\$ 0	\$ 149,214
Public Safety	0	1,245,065	1,245,065
Total Fund Balances	<u>\$ 149,214</u>	<u>\$ 1,245,065</u>	<u>\$ 1,394,279</u>
Total Liabilities and Fund Balances	<u>\$ 149,214</u>	<u>\$ 1,316,083</u>	<u>\$ 1,465,297</u>

District Attorney General
Fifth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2013

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 16,190	\$ 0	\$ 16,190
Drug Control Fines	0	123,169	123,169
Drug Task Force Forfeitures and Seizures	0	94,091	94,091
Investment Income	500	4,976	5,476
Sale of Vehicles	0	5,181	5,181
Drug Control Grants	0	20,000	20,000
Contributions	0	28,750	28,750
Total Revenues	\$ 16,690	\$ 276,167	\$ 292,857
<u>Expenditures</u>			
Audit Services	\$ 0	\$ 1,381	\$ 1,381
Communication	0	20,346	20,346
Confidential Drug Enforcement Payments	0	26,901	26,901
Dues and Memberships	0	400	400
Operating Lease Payments	0	37,539	37,539
Licenses	0	82	82
Maintenance and Repair Services - Vehicles	0	2,516	2,516
Postal Charges	0	92	92
Printing, Stationery, and Forms	0	11	11
Travel	0	12,790	12,790
Tuition	0	3,445	3,445
Other Contracted Services	0	1,259	1,259
Law Enforcement Supplies	0	3,560	3,560
Office Supplies	0	1,396	1,396
Tires and Tubes	0	2,015	2,015
Utilities	0	4,334	4,334
Other Supplies and Materials	0	3,169	3,169
Premiums on Corporate Surety Bonds	0	262	262
Trustee's Commission	278	1,760	2,038
Other Charges	0	4,744	4,744
Data Processing Equipment	0	3,515	3,515
Law Enforcement Equipment	0	20,582	20,582
Motor Vehicles	0	32,999	32,999
Total Expenditures	\$ 278	\$ 185,098	\$ 185,376

(Continued)

District Attorney General
Fifth 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 Blount County			
General Fund - Salary Supplements	\$ 0	\$ (35,000)	\$ (35,000)
Total Other Financing Sources (Uses)	<u>\$ 0</u>	<u>\$ (35,000)</u>	<u>\$ (35,000)</u>
Net Change in Fund Balances	\$ 16,412	\$ 56,069	\$ 72,481
Fund Balances, July 1, 2012	<u>132,802</u>	<u>1,188,996</u>	<u>1,321,798</u>
Fund Balances, June 30, 2013	<u>\$ 149,214</u>	<u>\$ 1,245,065</u>	<u>\$ 1,394,279</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, 2013

District
Attorney
General
Fund

ASSETS

Equity in Pooled Cash and Investments:

Cash with Trustee

\$ 371,872

Cash with Clerks, Register, and Sheriff

5,659

Total Assets

\$ 377,531

LIABILITIES AND FUND BALANCE

Liabilities

Accrued Payroll

\$ 3,613

Total Liabilities

\$ 3,613

Fund Balance

Restricted for:

Administration of Justice

\$ 373,918

Total Fund Balance

\$ 373,918

Total Liabilities and Fund Balance

\$ 377,531

District Attorney General
Sixth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2013

	District Attorney General Fund
<hr/>	
<u>Revenues</u>	
District Attorney General Fees	\$ 73,965
Total Revenues	<u>\$ 73,965</u>
 <u>Expenditures</u>	
Secretaries and Law Clerks	\$ 35,380
Other Salaries and Wages	31,148
Other Fringe Benefits	4,961
Other Contracted Services	28,050
Total Expenditures	<u>\$ 99,539</u>
 Net Change in Fund Balance	 \$ (25,574)
Fund Balance, July 1, 2012	<u>399,492</u>
 Fund Balance, June 30, 2013	 <u><u>\$ 373,918</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, 2013

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

Cash:			
Cash on Hand	\$ 0	\$ 365	\$ 365
Cash in Bank	0	30,368	30,368
Equity in Pooled Cash and Investments:			
Cash with Trustee	25,901	13,425	39,326
Cash with Clerks, Register, and Sheriff	1,159	16,042	17,201
Accounts Receivable	0	500	500
 Total Assets	 \$ 27,060	 \$ 60,700	 \$ 87,760

LIABILITIES AND FUND BALANCES

Liabilities

Accounts Payable	\$ 31	\$ 599	\$ 630
Accrued Payroll	0	1,846	1,846
Payroll Deductions	0	518	518
Due to Litigants, Heirs, and Others	0	27,817	27,817
Total Liabilities	\$ 31	\$ 30,780	\$ 30,811

Fund Balances

Restricted for:			
Administration of Justice	\$ 27,029	\$ 0	\$ 27,029
Public Safety	0	29,920	29,920
Total Fund Balances	\$ 27,029	\$ 29,920	\$ 56,949
 Total Liabilities and Fund Balances	 \$ 27,060	 \$ 60,700	 \$ 87,760

District Attorney General
Seventh Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2013

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 11,288	\$ 0	\$ 11,288
Drug Control Fines	0	218	218
Drug Task Force Forfeitures and Seizures	0	12,756	12,756
Proceeds from Confiscated Property	0	2,640	2,640
Investment Income	0	1	1
Contributions	4,250	8,723	12,973
Miscellaneous Refunds	15	0	15
Drug Task Force Grants	0	95,493	95,493
Total Revenues	\$ 15,553	\$ 119,831	\$ 135,384
<u>Expenditures</u>			
Supervisor/Director	\$ 0	\$ 48,000	\$ 48,000
Social Security	0	2,862	2,862
State Retirement	0	1,961	1,961
Life Insurance	0	47	47
Disability Insurance	0	308	308
Unemployment Compensation	0	180	180
Employer Medicare	0	669	669
Bank Charges	0	10	10
Communication	365	5,084	5,449
Data Processing Services	0	55	55
Confidential Drug Enforcement Payments	0	6,110	6,110
Dues and Memberships	300	0	300
Postal Charges	0	84	84
Printing, Stationery, and Forms	0	53	53
Travel	1,031	4,690	5,721
Other Contracted Services	7,387	750	8,137
Gasoline	0	5,646	5,646
Office Supplies	0	193	193
Periodicals	415	0	415
Tires and Tubes	0	186	186

(Continued)

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

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Expenditures (Cont.)</u>			
Uniforms	\$ 0	\$ 930	\$ 930
Other Supplies and Materials	411	3,462	3,873
Trustee's Commission	110	147	257
In-Service/Staff Development	2,250	1,060	3,310
Other Charges	0	11,153	11,153
Law Enforcement Equipment	0	1,455	1,455
Motor Vehicles	0	4,150	4,150
Total Expenditures	<u>\$ 12,269</u>	<u>\$ 99,245</u>	<u>\$ 111,514</u>
Net Change in Fund Balances	\$ 3,284	\$ 20,586	\$ 23,870
Fund Balances, July 1, 2012	<u>23,745</u>	<u>9,334</u>	<u>33,079</u>
Fund Balances, June 30, 2013	<u>\$ 27,029</u>	<u>\$ 29,920</u>	<u>\$ 56,949</u>

EIGHTH JUDICIAL DISTRICT

EIGHTH JUDICIAL DISTRICT

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

District Attorney General
Eighth Judicial District
Balance Sheet
June 30, 2013

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 15,247	\$ 15,247
Cash in Bank	0	3,401	3,401
Equity in Pooled Cash and Investments:			
Cash with Trustee	11,391	120,860	132,251
Accounts Receivable	0	2,717	2,717
Due from Other Governments	4,483	83,762	88,245
Due from Scott County General Fund	0	24,230	24,230
Total Assets	<u>\$ 15,874</u>	<u>\$ 250,217</u>	<u>\$ 266,091</u>

LIABILITIES AND FUND BALANCES

Liabilities

Accounts Payable	\$ 1,720	\$ 1,455	\$ 3,175
Payroll Deductions	0	2,168	2,168
Due to Litigants, Heirs, and Others	0	51,966	51,966
Total Liabilities	<u>\$ 1,720</u>	<u>\$ 55,589</u>	<u>\$ 57,309</u>

Fund Balances

Restricted for:			
Administration of Justice	\$ 14,154	\$ 0	\$ 14,154
Public Safety	0	194,628	194,628
Total Fund Balances	<u>\$ 14,154</u>	<u>\$ 194,628</u>	<u>\$ 208,782</u>
Total Liabilities and Fund Balances	<u>\$ 15,874</u>	<u>\$ 250,217</u>	<u>\$ 266,091</u>

District Attorney General
Eighth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2013

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 71,030	\$ 0	\$ 71,030
Drug Task Force Forfeitures and Seizures	0	189,511	189,511
Other Fines, Forfeitures, and Penalties	3,190	0	3,190
Miscellaneous Refunds	0	777	777
Drug Task Force Grant	0	61,528	61,528
Asset Forfeiture Funds	0	106,310	106,310
Total Revenues	<u>\$ 74,220</u>	<u>\$ 358,126</u>	<u>\$ 432,346</u>
<u>Expenditures</u>			
Supervisor/Director	\$ 0	\$ 37,227	\$ 37,227
Detective(s)	0	52,773	52,773
Assistant(s)	0	41,356	41,356
Secretary(s)	0	32,000	32,000
Salary Supplements	0	526	526
Other Fringe Benefits	0	50,092	50,092
Audit Services	0	1,455	1,455
Communication	0	8,373	8,373
Contracts with Government Agencies	0	35,445	35,445
Confidential Drug Enforcement Payments	0	9,399	9,399
Legal Notices, Recording, and Court Costs	0	109	109
Dues and Memberships	115	275	390
Maintenance and Repair Services - Buildings	0	28	28
Maintenance and Repair Services - Office Equipment	0	53	53
Maintenance and Repair Services - Vehicles	0	3,590	3,590
Postage Charges	0	101	101
Rentals	547	20,200	20,747
Towing Services	0	1,720	1,720
Travel	8,573	5,481	14,054
Other Contracted Services	10,781	4,570	15,351
Electricity	147	1,798	1,945
Gasoline	0	19,020	19,020

(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	\$ 1,975	\$ 1,975
Natural Gas	0	440	440
Office Supplies	299	490	789
Water and Sewer	0	689	689
Periodicals	2,013	0	2,013
Other Supplies and Materials	403	0	403
Trustee's Commission	780	2,405	3,185
Vehicle and Equipment Insurance	0	10,420	10,420
Workers' Compensation Coverage	0	2,360	2,360
Printing, Stationery, and Forms	280	0	280
Office Equipment	0	2,170	2,170
Total Expenditures	<u>\$ 23,938</u>	<u>\$ 346,540</u>	<u>\$ 370,478</u>
Other Financing Sources (Uses):			
Transfers to District Attorneys' General Conference - Salary Supplements	<u>\$ (59,670)</u>	<u>\$ 0</u>	<u>\$ (59,670)</u>
Net Change in Fund Balances	\$ (9,388)	\$ 11,586	\$ 2,198
Fund Balances, July 1, 2012	<u>23,542</u>	<u>183,042</u>	<u>206,584</u>
Fund Balances, June 30, 2013	<u>\$ 14,154</u>	<u>\$ 194,628</u>	<u>\$ 208,782</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, 2013

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 797	\$ 797
Cash in Bank	0	130	130
Equity in Pooled Cash and Investments:			
Cash with Trustee	32,772	204,874	237,646
Cash with Clerks, Register, and Sheriff	553	431	984
Accounts Receivable	0	469	469
Due from Other Governments	1,607	16,331	17,938
Total Assets	<u>\$ 34,932</u>	<u>\$ 223,032</u>	<u>\$ 257,964</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 9,332	\$ 37,826	\$ 47,158
Accrued Payroll	0	12,519	12,519
Due to Litigants, Heirs, and Others	0	33,480	33,480
Total Liabilities	<u>\$ 9,332</u>	<u>\$ 83,825</u>	<u>\$ 93,157</u>
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 25,600	\$ 0	\$ 25,600
Public Safety	0	139,207	139,207
Total Fund Balances	<u>\$ 25,600</u>	<u>\$ 139,207</u>	<u>\$ 164,807</u>
Total Liabilities and Fund Balances	<u>\$ 34,932</u>	<u>\$ 223,032</u>	<u>\$ 257,964</u>

District Attorney General
Ninth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2013

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 20,294	\$ 0	\$ 20,294
Drug Control Fines	0	33,397	33,397
Officers Costs	0	1,054	1,054
Drug Task Force Forfeitures and Seizures	0	36,360	36,360
Proceeds from Confiscated Property	0	43,624	43,624
Investment Income	0	6	6
Contributions and Gifts	0	20,000	20,000
Sale of Equipment	0	433	433
Fines	0	52,613	52,613
Drug Task Force Grant	0	63,957	63,957
Asset Forfeiture Funds	0	32,096	32,096
Total Revenues	\$ 20,294	\$ 283,540	\$ 303,834
<u>Expenditures</u>			
Assistant(s)	\$ 0	\$ 100,000	\$ 100,000
Overtime Pay	0	3,965	3,965
Social Security	0	7,533	7,533
State Retirement	0	9,495	9,495
Life Insurance	0	132	132
Medical Insurance	0	17,922	17,922
Dental Insurance	0	420	420
Other Fringe Benefits	0	790	790
Audit Services	0	1,114	1,114
Communication	3,486	4,397	7,883
Contracts with Private Agencies	0	1,843	1,843
Confidential Drug Enforcement Payments	0	9,852	9,852
Dues and Memberships	732	0	732
Licenses	26	350	376
Maintenance and Repair Services - Equipment	141	511	652
Maintenance and Repair Services - Vehicles	0	4,281	4,281
Postal Charges	10	504	514
Printing, Stationery, and Forms	682	7	689
Rentals	6,613	4,200	10,813

(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>			
Towing Services	\$ 0	\$ 850	\$ 850
Travel	4,979	2,812	7,791
Gasoline	0	22,471	22,471
Law Enforcement Supplies	0	11,768	11,768
Office Supplies	6,874	1,166	8,040
Tires and Tubes	0	1,440	1,440
Other Supplies and Materials	3,286	6,963	10,249
Liability Insurance	0	9,876	9,876
Premium on Corporate Surety Bond	0	387	387
Trustee's Commission	201	1,317	1,518
Workers' Compensation Insurance	0	3,412	3,412
Motor Vehicles	0	63,896	63,896
Total Expenditures	<u>\$ 27,030</u>	<u>\$ 293,674</u>	<u>\$ 320,704</u>
Other Financing Sources (Uses):			
Transfers to District Attorneys' General			
Conference - Salary Supplements	\$ (8,767)	\$ (33,740)	\$ (42,507)
Total Other Financing Sources (Uses)	<u>\$ (8,767)</u>	<u>\$ (33,740)</u>	<u>\$ (42,507)</u>
Net Change in Fund Balances	\$ (15,503)	\$ (43,874)	\$ (59,377)
Fund Balance, July 1, 2012	<u>41,103</u>	<u>183,081</u>	<u>224,184</u>
Fund Balance, June 30, 2013	<u>\$ 25,600</u>	<u>\$ 139,207</u>	<u>\$ 164,807</u>

TENTH JUDICIAL DISTRICT

TENTH JUDICIAL DISTRICT

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

District Attorney General
Tenth Judicial District
Balance Sheet
June 30, 2013

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 11,435	\$ 11,435
Cash in Bank	0	457,206	457,206
Equity in Pooled Cash and Investments:			
Cash with Trustee	238,887	1,212,579	1,451,466
Accounts Receivable	3,449	9,211	12,660
Total Assets	<u>\$ 242,336</u>	<u>\$ 1,690,431</u>	<u>\$ 1,932,767</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 71	\$ 2,346	\$ 2,417
Due to Litigants, Heirs, and Others	0	457,206	457,206
Total Liabilities	<u>\$ 71</u>	<u>\$ 459,552</u>	<u>\$ 459,623</u>
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 242,265	\$ 0	\$ 242,265
Public Safety	0	1,230,879	1,230,879
Total Fund Balances	<u>\$ 242,265</u>	<u>\$ 1,230,879</u>	<u>\$ 1,473,144</u>
Total Liabilities and Fund Balances	<u>\$ 242,336</u>	<u>\$ 1,690,431</u>	<u>\$ 1,932,767</u>

District Attorney General
Tenth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2013

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 62,259	\$ 0	\$ 62,259
Drug Control Fines	0	92,776	92,776
Drug Task Force Forfeitures and Seizures	0	380,015	380,015
Investment Income	162	4,204	4,366
Sale of Equipment	0	11,052	11,052
Drug Control Grants	0	20,000	20,000
Contributions and Grants	0	4,000	4,000
Other Federal through State	0	2,438	2,438
Other Direct Federal Revenue	0	13,186	13,186
Total Revenues	\$ 62,421	\$ 527,671	\$ 590,092
<u>Expenditures</u>			
Drug Task Force Personnel	\$ 0	\$ 467,371	\$ 467,371
Secretary(s)	0	30,481	30,481
Overtime Pay	0	14,101	14,101
Social Security	0	38,409	38,409
State Retirement	0	29,257	29,257
Employee and Dependent Insurance	0	61,101	61,101
Life Insurance	0	862	862
Unemployment Compensation	0	3,821	3,821
Audit Services	0	2,798	2,798
Communication	6,345	11,484	17,829
Contributions	10,000	2,000	12,000
Confidential Drug Enforcement Payments	0	25,222	25,222
Dues and Memberships	300	0	300
Maintenance Agreements	0	780	780
Maintenance and Repair Services - Buildings	0	7,696	7,696
Maintenance and Repair Services - Vehicles	0	6,309	6,309
Pest Control	0	275	275

(Continued)

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

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Expenditures (Cont.)</u>			
Rentals	\$ 0	\$ 2,063	\$ 2,063
Towing Services	0	410	410
Travel	7,219	15,529	22,748
Veterinary Services	0	1,187	1,187
Disposal Fees	0	1,000	1,000
Other Contracted Services	0	18,076	18,076
Animal Food and Supplies	0	1,423	1,423
Gasoline	0	33,457	33,457
Law Enforcement Supplies	0	784	784
Office Supplies	10,418	6,928	17,346
Uniforms	0	4,934	4,934
Utilities	0	9,298	9,298
Other Supplies and Materials	10,505	0	10,505
Building and Contents Insurance	0	12,366	12,366
Judgments	0	26,250	26,250
Trustee's Commission	476	0	476
In-Service/Staff Development	0	3,590	3,590
Workers' Compensation Insurance	0	9,533	9,533
Law Enforcement Equipment	0	4,499	4,499
Motor Vehicles	0	29,021	29,021
Office Equipment	0	3,865	3,865
Total Expenditures	\$ 45,263	\$ 886,180	\$ 931,443
Net Change in Fund Balances	\$ 17,158	\$ (358,509)	\$ (341,351)
Fund Balances, July 1, 2012	225,107	1,589,388	1,814,495
Fund Balances, June 30, 2013	\$ 242,265	\$ 1,230,879	\$ 1,473,144

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, 2013

District
Attorney
General
Fund

ASSETS

Equity in Pooled Cash and Investments:

 Cash with Trustee

\$ 45,437

Due from Hamilton County General Fund

71

Total Assets

\$ 45,508

FUND BALANCE

Restricted for:

 Administration of Justice

\$ 45,508

Total Fund Balance

\$ 45,508

District Attorney General
Eleventh Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2013

	District Attorney General Fund
<hr/>	
<u>Revenues</u>	
District Attorney General Fees	\$ 24,197
Investment Income	185
Miscellaneous Refunds	141
Total Revenues	<u>\$ 24,523</u>
 <u>Expenditures</u>	
Postal Charges	\$ 57
Tuition	1,125
Computer Program Development	3,570
Computer Support	11,326
Total Expenditures	<u>\$ 16,078</u>
 Other Financing Sources (Uses):	
Transfers to District Attorneys'	
General Conference:	
Registration Fees	\$ (7,650)
Total Other Financing Sources (Uses)	<u>\$ (7,650)</u>
 Net Change in Fund Balance	 \$ 795
Fund Balance, July 1, 2012	<u>44,713</u>
 Fund Balance, June 30, 2013	 <u><u>\$ 45,508</u></u>

TWELFTH JUDICIAL DISTRICT

TWELFTH JUDICIAL DISTRICT

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

District Attorney General
Twelfth Judicial District
Balance Sheet
June 30, 2013

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 340	\$ 340
Equity in Pooled Cash and Investments:			
Cash with Trustee	25,918	2,318	28,236
Cash with Clerks, Register, and Sheriff	0	1,761	1,761
Due from Other Governments	194	1,276	1,470
	<hr/>		
Total Assets	\$ 26,112	\$ 5,695	\$ 31,807

FUND BALANCES

<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 26,112	\$ 0	\$ 26,112
Public Safety	0	5,695	5,695
	<hr/>		
Total Fund Balances	\$ 26,112	\$ 5,695	\$ 31,807

District Attorney General
Twelfth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2013

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
Drug Control Fines	\$ 0	\$ 5,811	\$ 5,811
Other Local Option Taxes	0	24,515	24,515
District Attorney General Fees	22,064	0	22,064
Drug Task Force Forfeitures and Seizures	0	39,374	39,374
Sale of Equipment	0	586	586
Miscellaneous Refunds	0	30	30
Contributions and Gifts	0	10,000	10,000
Other State Revenue	0	17,328	17,328
Law Enforcement Grants	0	57,702	57,702
Total Revenues	\$ 22,064	\$ 155,346	\$ 177,410
<u>Expenditures</u>			
Supervisor/Director	\$ 0	\$ 62,146	\$ 62,146
Clerical Personnel	0	10,412	10,412
Overtime Pay	0	11,051	11,051
Social Security	0	6,448	6,448
State Retirement	0	5,239	5,239
Employee and Dependent Insurance	0	11,552	11,552
Unemployment Compensation	0	235	235
Auditing Services	0	2,909	2,909
Communication	4,688	0	4,688
Contributions	0	5,616	5,616
Confidential Drug Enforcement Payments	0	1,640	1,640
Dues and Memberships	75	220	295
Janitorial Services	980	0	980
Maintenance and Repair Services - Buildings	1,591	0	1,591
Rentals	8,880	4,800	13,680
Travel	0	1,714	1,714
Veterinary Services	0	170	170
Gasoline	0	7,911	7,911
Office Supplies	637	9	646

(Continued)

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

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Expenditures (Cont.)</u>			
Utilities	\$ 0	\$ 1,501	\$ 1,501
Vehicle Parts	0	239	239
Premiums on Corporate Surety Bonds	0	245	245
Refunds	0	16,395	16,395
Trustee's Commission	227	677	904
Other Charges	296	362	658
Communication Equipment	556	0	556
Motor Vehicles	0	1,000	1,000
Total Expenditures	<u>\$ 17,930</u>	<u>\$ 152,491</u>	<u>\$ 168,865</u>
Other Financing Sources (Uses):			
Transfers to District Attorneys'			
General Conference:			
Registration Fees	\$ (4,225)	\$ 0	\$ (4,225)
Total Other Financing Sources (Uses)	<u>\$ (4,225)</u>	<u>\$ 0</u>	<u>\$ (4,225)</u>
Net Change in Fund Balances	\$ (91)	\$ 2,855	\$ 8,545
Fund Balances, July 1, 2012	<u>26,203</u>	<u>2,840</u>	<u>29,043</u>
Fund Balances, June 30, 2013	<u>\$ 26,112</u>	<u>\$ 5,695</u>	<u>\$ 31,807</u>

THIRTEENTH JUDICIAL DISTRICT

THIRTEENTH JUDICIAL DISTRICT

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

District Attorney General
Thirteenth Judicial District
Balance Sheet
June 30, 2013

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 5,056	\$ 5,056
Equity in Pooled Cash and Investments:			
Cash with Trustee	23,327	16,973	40,300
Cash with Clerks, Register, and Sheriff	3,424	48	3,472
Due from Other Governments	0	953	953
	<hr/>		
Total Assets	\$ 26,751	\$ 23,030	\$ 49,781
	<hr/> <hr/>		
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Due to Litigants, Heirs, and Others	\$ 0	\$ 5,056	\$ 5,056
	<hr/>		
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 26,751	\$ 0	\$ 26,751
Public Safety	0	17,974	17,974
Total Fund Balances	\$ 26,751	\$ 17,974	\$ 44,725
	<hr/>		
Total Liabilities and Fund Balances	\$ 26,751	\$ 23,030	\$ 49,781
	<hr/> <hr/>		

District Attorney General
Thirteenth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2013

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
Drug Control Fines	\$ 0	\$ 7,490	\$ 7,490
District Attorney General Fees	50,097	0	50,097
Drug Task Force Forfeitures and Seizures	0	1,852	1,852
Copy Fees	64	0	64
Miscellaneous Refunds	1,034	103	1,137
Contributions and Gifts	0	5,000	5,000
Drug Control Grants	0	63,306	63,306
Law Enforcement Grants	0	73,794	73,794
Total Revenues	\$ 51,195	\$ 151,545	\$ 202,740

<u>Expenditures</u>			
Supervisor/Director	\$ 0	\$ 11,003	\$ 11,003
Accountants/Bookkeepers	0	48,000	48,000
Part-time Personnel	8,998	0	8,998
Longevity Pay	0	500	500
Other Salaries and Wages	0	18,753	18,753
In-Service Training	0	300	300
Other Fringe Benefits	1,100	14,729	15,829
Audit Services	0	1,584	1,584
Communication	1,465	18,889	20,354
Dues and Memberships	990	0	990
Maintenance and Repair Services - Buildings	0	75	75
Maintenance and Repair Services - Equipment	51	0	51
Printing, Stationery, and Forms	222	0	222
Rentals	0	30,695	30,695
Travel	2,786	4,045	6,831
Other Contracted Services	275	2,969	3,244
Gasoline	0	3,369	3,369
Library Books/Media	1,010	0	1,010
Office Supplies	0	4,242	4,242
Utilities	0	5,380	5,380
Other Supplies and Materials	3,239	0	3,239

(Continued)

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

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Expenditures (Cont.)</u>			
Building and Contents Insurance	\$ 0	\$ 599	\$ 599
Vehicle and Equipment Insurance	0	755	755
In-Service/Staff Development	8,175	0	8,175
Other Charges	2,320	499	2,819
Motor Vehicles	0	2,664	2,664
Office Equipment	8,160	0	8,160
Total Expenditures	<u>\$ 38,791</u>	<u>\$ 169,050</u>	<u>\$ 207,841</u>
Net Change in Fund Balances	\$ 12,404	\$ (17,505)	\$ (5,101)
Fund Balances, July 1, 2012	<u>14,347</u>	<u>35,479</u>	<u>49,826</u>
Fund Balances, June 30, 2013	<u>\$ 26,751</u>	<u>\$ 17,974</u>	<u>\$ 44,725</u>

FOURTEENTH JUDICIAL DISTRICT

FOURTEENTH JUDICIAL DISTRICT

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

District Attorney General
Fourteenth Judicial District
Balance Sheet
June 30, 2013

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 1,171	\$ 1,171
Cash in Bank	0	1,651	1,651
Equity in Pooled Cash and Investments:			
Cash with Trustee	106,968	303,870	410,838
Cash with Clerks, Register, and Sheriff	1,579	4,333	5,912
Due from Other Governments	0	10,789	10,789
Total Assets	<u>\$ 108,547</u>	<u>\$ 321,814</u>	<u>\$ 430,361</u>

LIABILITIES AND FUND BALANCES

Liabilities

Accounts Payable	\$ 193	\$ 782	\$ 975
Due to State of Tennessee	0	155	155
Total Liabilities	<u>\$ 193</u>	<u>\$ 937</u>	<u>\$ 1,130</u>

Fund Balances

Restricted for:			
Administration of Justice	\$ 108,354	\$ 0	\$ 108,354
Public Safety	0	320,877	320,877
Total Fund Balances	<u>\$ 108,354</u>	<u>\$ 320,877</u>	<u>\$ 429,231</u>
Total Liabilities and Fund Balances	<u>\$ 108,547</u>	<u>\$ 321,814</u>	<u>\$ 430,361</u>

District Attorney General
Fourteenth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2013

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
Drug Control Fines	\$ 0	\$ 186,710	\$ 186,710
District Attorney General Fees	45,361	0	45,361
Drug Task Force Forfeitures and Seizures	0	14,457	14,457
Investment Income	0	4,518	4,518
Miscellaneous Refunds	65	12	77
Drug Control Grants	0	60,000	60,000
Other Contracted Services	0	122,359	122,359
Contributions	0	11,973	11,973
Total Revenues	\$ 45,426	\$ 400,029	\$ 445,455
<u>Expenditures</u>			
Supervisor/Director	\$ 0	\$ 30,157	\$ 30,157
Investigators	0	96,161	96,161
Part-time Personnel	0	10,769	10,769
Social Security	0	11,643	11,643
State Retirement	0	7,200	7,200
Dental Insurance	0	258	258
Unemployment Compensation	0	523	523
Audit Services	0	1,466	1,466
Communication	11,370	3,048	14,418
Contributions	0	4,025	4,025
Confidential Drug Enforcement Payments	0	1,850	1,850
Dues and Memberships	95	440	535
Janitorial Services	5,750	0	5,750
Maintenance and Repair Services - Vehicles	0	912	912
Rentals	10,158	16,800	26,958
Travel	0	2,997	2,997
Other Contracted Services	1,208	0	1,208
Law Enforcement Supplies	0	618	618
Office Supplies	2,515	1,948	4,463
Periodicals	551	0	551
Uniforms	0	891	891
Other Supplies and Materials	801	847	1,648
Premiums of Corporate Surety Bonds	0	126	126
Vehicle and Equipment Insurance	0	2,194	2,194
Other Charges	13,841	1,648	15,489
Total Expenditures	\$ 46,289	\$ 196,521	\$ 242,810

(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	\$ (1,950)	\$ 0	\$ (1,950)
Salary Supplements	0	(95,685)	(95,685)
Total Other Financing Sources (Uses)	<u>\$ (1,950)</u>	<u>\$ (95,685)</u>	<u>\$ (97,635)</u>
Net Change in Fund Balances	\$ (2,813)	\$ 107,823	\$ 105,010
Fund Balances, July 1, 2012	<u>111,167</u>	<u>213,054</u>	<u>324,221</u>
Fund Balances, June 30, 2013	<u>\$ 108,354</u>	<u>\$ 320,877</u>	<u>\$ 429,231</u>

FIFTEENTH JUDICIAL DISTRICT

FIFTEENTH JUDICIAL DISTRICT

FINDING 2013-001

**THE DRUG TASK FORCE HAD DEFICIENCIES
RELATED TO SOME CREDIT CARD TRANSACTIONS**

We noted the following deficiencies related to some credit card transactions. These deficiencies were the result of the failure of management to correct the finding noted in the prior-year report.

- A. During the year, credit card purchases totaling \$17,347 were made on behalf of the Drug Task Force. These credit card purchases included vehicle maintenance, travel, equipment, and various supplies and materials. Of these charges, \$691 had no supporting documentation other than the monthly credit card statement. As a result, we were unable to determine the propriety of these purchases.
- B. Some monthly credit card statements were not paid in a timely manner. Although the Drug Task Force Fund had sufficient funds to pay the credit card bills in full each month, finance charges of \$82.96 were incurred.

RECOMMENDATION

The Drug Task Force should obtain necessary documentation for all credit card charges before payment is made to the credit card vendor. Credit card statements should be paid currently to avoid any related finance charges.

MANAGEMENT'S RESPONSE – DRUG TASK FORCE DIRECTOR

Due to certain mail order vendors going paperless and some vendors' credit card machines not working properly, there was an absence of a few receipts. In the future, every effort will be made to obtain a receipt. If employees cannot obtain a receipt, a report will be generated to explain the purchase and the reason an original receipt was not received.

The finance charges are the result of items being returned and not being paid for by the credit card statement date. In the future to avoid finance charges, complete payment will be made based on the monthly statement, and credit balances will be subsequently adjusted.

District Attorney General
Fifteenth Judicial District
Balance Sheet
June 30, 2013

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 269,700	\$ 269,700
Cash in Bank	0	5,491	5,491
Equity in Pooled Cash and Investments:			
Cash with Trustee	6,304	706,293	712,597
Due from Other Governments	0	13,000	13,000
	<hr/>		
Total Assets	\$ 6,304	\$ 994,484	\$ 1,000,788
<hr/>			
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 0	\$ 27,466	\$ 27,466
Due to Other Funds	0	9,016	9,016
Due to Litigants, Heirs, and Others	0	260,113	260,113
Total Liabilities	\$ 0	\$ 296,595	\$ 296,595
<hr/>			
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 6,304	\$ 0	\$ 6,304
Public Safety	0	697,889	697,889
Total Fund Balances	\$ 6,304	\$ 697,889	\$ 704,193
<hr/>			
Total Liabilities and Fund Balances	\$ 6,304	\$ 994,484	\$ 1,000,788
<hr/>			

District Attorney General
Fifteenth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2013

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
Drug Control Fines	\$ 0	\$ 55,911	\$ 55,911
District Attorney General Fees	32,871	0	32,871
Drug Task Force Forfeitures and Seizures	0	158,679	158,679
Proceeds from Confiscated Property	0	23,325	23,325
Miscellaneous Refunds	898	56	954
Law Enforcement Grants	0	20,094	20,094
Damages Recovered from Individuals	0	230	230
Contributions	0	7,000	7,000
Total Revenues	<u>\$ 33,769</u>	<u>\$ 265,295</u>	<u>\$ 299,064</u>
<u>Expenditures</u>			
Part-time Personnel	\$ 6,232	\$ 0	\$ 6,232
Other Salaries and Wages	0	134,057	134,057
Jury and Witness Fees	267	0	267
Communication	0	7,264	7,264
Confidential Drug Enforcement Payments	0	6,247	6,247
Legal Services	0	50	50
Maintenance and Repair Services - Office Equipment	0	4,819	4,819
Maintenance and Repair Services - Vehicles	0	14,216	14,216
Rentals	0	4,759	4,759
Towing Services	0	37,118	37,118
Travel	11,664	5,302	16,966
Other Contracted Services	4,837	887	5,724
Library Books/Media	3,686	0	3,686
Office Supplies	8,991	3,950	12,941
Other Supplies and Materials	474	1,220	1,694
Trustee's Commission	329	2,449	2,778
In-Service/Staff Development	6,726	2,070	8,796
Other Charges	3,565	7,981	11,546
Communication Equipment	0	3,480	3,480
Other Equipment	1,510	17,980	19,490
Total Expenditures	<u>\$ 48,281</u>	<u>\$ 253,849</u>	<u>\$ 302,130</u>
Other Financing Sources (Uses):			
Transfers to District Attorney's General Conference - Salary Supplements	\$ (2,046)	\$ 0	\$ (2,046)
Total Other Financing Sources (Uses)	<u>\$ (2,046)</u>	<u>\$ 0</u>	<u>\$ (2,046)</u>
Net Change in Fund Balances	\$ (16,558)	\$ 11,446	\$ (5,112)
Fund Balances, July 1, 2012	22,862	686,443	709,305
Fund Balances, June 30, 2013	<u>\$ 6,304</u>	<u>\$ 697,889</u>	<u>\$ 704,193</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, 2013

District
Attorney
General
Fund

ASSETS

Equity in Pooled Cash and Investments:
Cash with Trustee
Cash with Clerks, Register, and Sheriff
Due from Other Governments

\$ 333,930
4,392

486

Total Assets

\$ 338,808

FUND BALANCE

Fund Balance

Restricted for:
Administration of Justice
Total Fund Balances

\$ 338,808

\$ 338,808

Total Fund Balance

\$ 338,808

District Attorney General
Sixteenth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2013

	District Attorney General Fund
<hr/>	
<u>Revenues</u>	
District Attorney General Fees	\$ 57,885
Total Revenues	<u>\$ 57,885</u>
<u>Expenditures</u>	
Part-time Personnel	\$ 9,236
Social Security	573
Employer Medicare	134
Dues and Memberships	1,320
Travel	553
Office Supplies	562
Other Supplies and Materials	2,057
Trustee's Commission	590
In-Service/Staff Development	4,745
Office Equipment	2,126
Total Expenditures	<u>\$ 21,896</u>
Other Financing Sources (Uses):	
Transfers to District Attorney's General Conference:	
Salary Supplements	\$ (11,715)
Total Other Financing Sources (Uses)	<u>\$ (11,715)</u>
Net Change in Fund Balance	\$ 24,274
Fund Balance, July 1, 2012	<u>314,534</u>
Fund Balance, June 30, 2013	<u><u>\$ 338,808</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, 2013

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 4,323	\$ 4,323
Equity in Pooled Cash and Investments:			
Cash with Trustee	81,261	292,322	373,583
Cash with Clerks, Register, and Sheriff	0	48	48
Accounts Receivable	0	3,574	3,574
Due from Other Governments	0	11,052	11,052
	<hr/>		
Total Assets	\$ 81,261	\$ 311,319	\$ 392,580
	<hr/> <hr/>		
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 0	\$ 8,200	\$ 8,200
Accrued Payroll	0	1,521	1,521
Due to Litigants, Heirs, and Others	0	4,266	4,266
Total Liabilities	\$ 0	\$ 13,987	\$ 13,987
	<hr/>		
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 81,261	\$ 0	\$ 81,261
Public Safety	0	297,332	297,332
Total Fund Balances	\$ 81,261	\$ 297,332	\$ 378,593
	<hr/>		
Total Liabilities and Fund Balances	\$ 81,261	\$ 311,319	\$ 392,580
	<hr/> <hr/>		

District Attorney General
Seventeenth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2013

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 22,730	\$ 0	\$ 22,730
Drug Control Fines	0	61,206	61,206
Drug Task Force Forfeitures and Seizures	0	79,522	79,522
Proceeds from Confiscated Property	0	75,363	75,363
Miscellaneous Refunds	0	50	50
Contributions and Gifts	0	11,357	11,357
Other Federal through State	0	46,477	46,477
Total Revenues	\$ 22,730	\$ 273,975	\$ 296,705
<u>Expenditures</u>			
Supervisor/Director	\$ 0	\$ 57,789	\$ 57,789
Salary Supplements	0	35,160	35,160
Secretary(s)	0	7,935	7,935
Overtime Pay	0	1,436	1,436
In-Service Training	0	5,715	5,715
Social Security	0	4,164	4,164
State Retirement	0	3,625	3,625
Employer Medicare	0	974	974
Communication	0	10,734	10,734
Contracts with Government Agencies	0	1,809	1,809
Confidential Drug Enforcement Payments	0	23,084	23,084
Dues and Memberships	0	525	525
Maintenance and Repair Services - Buildings	0	1,522	1,522
Maintenance and Repair Services - Equipment	0	83	83
Maintenance and Repair Services - Vehicles	0	12,525	12,525
Medical and Dental Services	0	33,597	33,597
Postal Charges	0	898	898
Rentals	0	14,400	14,400
Towing Services	0	1,920	1,920
Travel	2,907	4,766	7,673
Animal Food and Supplies	0	522	522
Electricity	0	2,766	2,766
Gasoline	0	22,938	22,938
Law Enforcement Supplies	0	911	911
Natural Gas	0	1,356	1,356
Office Supplies	0	6,520	6,520
Periodicals	368	0	368
Tires and Tubes	0	445	445
Uniforms	0	1,026	1,026
Utilities	0	203	203
Water and Sewer	0	675	675
Trustee's Commission	190	2,302	2,492

(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	\$ 1,367	\$ 1,268	\$ 2,635
Law Enforcement Equipment	0	2,911	2,911
Motor Vehicles	0	5,937	5,937
Total	<u>\$ 4,832</u>	<u>\$ 272,440</u>	<u>\$ 277,272</u>
<u>ARRA Grant #1</u>			
Detective(s)	\$ 0	\$ 49,840	\$ 49,840
Overtime Pay	0	521	521
Social Security	0	3,122	3,122
State Retirement	0	3,082	3,082
Employer Medicare	0	730	730
Total ARRA Grant #1	<u>\$ 0</u>	<u>\$ 57,295</u>	<u>\$ 57,295</u>
Total Expenditures	<u>\$ 4,832</u>	<u>\$ 329,735</u>	<u>\$ 334,567</u>
Other Financing Sources (Uses):			
Transfers to District Attorneys'			
General Conference:			
Registration Fees	\$ (2,800)	\$ 0	\$ (2,800)
Total Other Financing Sources (Uses)	<u>\$ (2,800)</u>	<u>\$ 0</u>	<u>\$ (2,800)</u>
Net Change in Fund Balances	\$ 15,098	\$ (55,760)	\$ 19,433
Fund Balances, July 1, 2012	<u>66,163</u>	<u>353,092</u>	<u>419,255</u>
Fund Balances, June 30, 2013	<u>\$ 81,261</u>	<u>\$ 297,332</u>	<u>\$ 378,593</u>

EIGHTEENTH JUDICIAL DISTRICT

EIGHTEENTH JUDICIAL DISTRICT

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

District Attorney General
Eighteenth Judicial District
Balance Sheet
June 30, 2013

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Petty Cash	\$ 0	\$ 1,958	\$ 1,958
Cash on Hand	0	4,662	4,662
Cash in Bank	0	71,818	71,818
Equity in Pooled Cash and Investments:			
Cash with Trustee	56,263	764,640	820,903
Total Assets	<u>\$ 56,263</u>	<u>\$ 843,078</u>	<u>\$ 899,341</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Due to Litigants, Heirs, and Others	\$ 0	\$ 93,673	\$ 93,673
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 56,263	\$ 0	\$ 56,263
Public Safety	0	749,405	749,405
Total Fund Balances	<u>\$ 56,263</u>	<u>\$ 749,405</u>	<u>\$ 805,668</u>
Total Liabilities and Fund Balances	<u>\$ 56,263</u>	<u>\$ 843,078</u>	<u>\$ 899,341</u>

District Attorney General
Eighteenth Judicial District
Summary of Financial Operations
June 30, 2013

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 27,383	\$ 0	\$ 27,383
Drug Control Fines	0	46,661	46,661
Drug Task Force Forfeitures and Seizures	0	71,682	71,682
Proceeds from Confiscated Property	0	36,827	36,827
Investment Income	0	117	117
Miscellaneous Refunds	404	8,082	8,486
Sale of Equipment	0	30,464	30,464
Damages Recovered from Individuals	0	7,999	7,999
Contributions and Gifts	0	34,828	34,828
Edward Byrne Memorial Justice Assistance Grant	0	57,562	57,562
Asset Forfeiture Funds	0	38,465	38,465
Total Revenues	\$ 27,787	\$ 332,687	\$ 360,474
<u>Expenditures</u>			
Investigators	\$ 0	\$ 294,889	\$ 294,889
Secretary(s)	0	30,585	30,585
Communication	0	19,360	19,360
Contracts with Government Agencies	0	10,000	10,000
Contributions	0	2,000	2,000
Data Processing Services	0	2,632	2,632
Drug Buys	0	12,110	12,110
Payments to Confidential Informants	0	5,456	5,456
Undercover Operating Expenses	0	292	292
Dues and Memberships	645	1,150	1,795
Janitorial Services	4,240	135	4,375
Operating Lease Payments	0	200	200
Legal Notices, Recording, and Court Costs	14	0	14
Licenses	0	274	274
Maintenance Agreements	1,464	2,692	4,156
Maintenance and Repair Services - Buildings	0	6,720	6,720
Maintenance and Repair Services - Equipment	0	1,303	1,303
Maintenance and Repair Services - Vehicles	0	15,343	15,343
Pest Control	0	180	180
Postal Charges	0	266	266
Printing, Stationery, and Forms	0	807	807
Rentals	6,000	49	6,049
Towing Services	0	5,238	5,238
Travel	0	3,329	3,329
Tuition	1,273	1,980	3,253
Veterinary Services	0	1,196	1,196
Disposal Fees	0	805	805
Maintenance and Repair Services - Records	0	330	330
Other Contracted Services	5,253	6,908	12,161
Animal Food and Supplies	0	765	765
Custodial Supplies	0	27	27
Data Processing Supplies	0	2,753	2,753

(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	\$ 5,613	\$ 5,613
Fuel Oil	0	1,295	1,295
Gasoline	0	35,117	35,117
Law Enforcement Supplies	0	24,001	24,001
Natural Gas	0	586	586
Office Supplies	250	2,334	2,584
Uniforms	0	2,318	2,318
Water and Sewer	0	159	159
Other Supplies and Materials	20	328	348
Building and Contents Insurance	0	9,730	9,730
Premiums on Corporate Surety Bonds	0	563	563
Trustee's Commission	274	1,147	1,421
Vehicle and Equipment Insurance	0	2,688	2,688
In-Service Training	4,004	300	4,304
Other Charges	5,921	21,065	26,986
Communication Equipment	0	3,870	3,870
Furniture and Fixtures	897	0	897
Data Processing Equipment	0	790	790
Motor Vehicles	0	1,539	1,539
Other Equipment	0	2,498	2,498
Total	<u>\$ 30,255</u>	<u>\$ 545,715</u>	<u>\$ 575,970</u>
Total Expenditures	\$ 30,255	\$ 545,715	\$ 575,970
Net Change in Fund Balances	\$ (2,468)	\$ (213,028)	\$ (215,496)
Fund Balances, July 1, 2012	58,731	962,433	1,021,164
Fund Balances, June 30, 2013	<u>\$ 56,263</u>	<u>\$ 749,405</u>	<u>\$ 805,668</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, 2013

	District Attorney General Fund			Total District Attorney General Fund	Drug Task Force Fund	Total All Funds
	Fraud and Economic Crimes Fund	Safe Neighborhood Program	Victims Assessment Program			
<u>ASSETS</u>						
Cash:						
Cash on Hand	\$ 0	\$ 0	\$ 0	\$ 0	\$ 16,016	\$ 16,016
Cash in Bank	0	0	0	0	2,465	2,465
Equity in Pooled Cash and Investments:						
Cash with Trustee	37,392	0	34,698	72,090	143,477	215,567
Accounts Receivable	931	0	0	931	572	1,503
Due from Other Funds	0	222	0	222	0	222
Due from Other Governments	363	17,829	1,824	20,016	4,251	24,267
Total Assets	<u>\$ 38,686</u>	<u>\$ 18,051</u>	<u>\$ 36,522</u>	<u>\$ 93,259</u>	<u>\$ 166,781</u>	<u>\$ 260,040</u>
<u>LIABILITIES AND FUND BALANCES</u>						
<u>Liabilities</u>						
Accounts Payable	\$ 191	\$ 0	\$ 0	\$ 191	\$ 5,567	\$ 5,758
Accrued Payroll	0	681	288	969	1,000	1,969
Total Liabilities	<u>\$ 191</u>	<u>\$ 681</u>	<u>\$ 288</u>	<u>\$ 1,160</u>	<u>\$ 6,567</u>	<u>\$ 7,727</u>
<u>Fund Balances</u>						
Restricted for:						
Administration of Justice	\$ 38,495	\$ 17,370	\$ 36,234	\$ 92,099	\$ 0	\$ 92,099
Public Safety	0	0	0	0	160,214	160,214
Total Fund Balances	<u>\$ 38,495</u>	<u>\$ 17,370</u>	<u>\$ 36,234</u>	<u>\$ 92,099</u>	<u>\$ 160,214</u>	<u>\$ 252,313</u>
Total Liabilities and Fund Balances	<u>\$ 38,686</u>	<u>\$ 18,051</u>	<u>\$ 36,522</u>	<u>\$ 93,259</u>	<u>\$ 166,781</u>	<u>\$ 260,040</u>

District Attorney General
Nineteenth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2013

	District Attorney General Fund			Total		Total All Funds
	Fraud and Economic Crimes Fund	Safe Neighborhood Program	Victims Assessment Program	District Attorney General Fund	Drug Task Force Fund	
<u>Revenues</u>						
Drug Control Fines	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,191	\$ 5,191
Drug Task Force Forfeitures and Seizures	0	0	0	0	44,499	44,499
Victims Assistance Assessments	0	0	27,190	27,190	0	27,190
Investment Income	0	0	0	0	51	51
Miscellaneous Refunds	1,865	0	0	1,865	179	2,044
Sale of Equipment	0	0	0	0	126,060	126,060
Contributions	0	6,881	0	6,881	40,865	47,746
Other Local Revenues	0	0	0	0	383	383
District Attorney General Fees	18,756	0	0	18,756	0	18,756
Drug Control Grant	0	0	0	0	48,000	48,000
Asset Forfeiture Funds	0	0	0	0	395	395
Other Federal through State	0	20,571	0	20,571	0	20,571
Other Direct Federal Revenue	0	0	0	0	55,254	55,254
Total Revenues	\$ 20,621	\$ 27,452	\$ 27,190	\$ 75,263	\$ 320,877	\$ 396,140
<u>Expenditures</u>						
Deputy(s)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 48,724	\$ 48,724
Investigators	0	0	0	0	28,651	28,651
Assistants	0	0	22,485	22,485	0	22,485
Other Salaries and Wages	0	40,542	0	40,542	0	40,542
Overtime Pay	0	0	0	0	12,226	12,226
Social Security	0	2,422	1,392	3,814	4,488	8,302
State Retirement	0	2,312	0	2,312	11,153	13,465
Life Insurance	0	0	0	0	61	61
Medical Insurance	0	0	0	0	19,820	19,820
Employer Medicare	0	892	0	892	1,050	1,942
Communications	1,347	0	0	1,347	4,873	6,220
Contributions	0	0	500	500	6,659	7,159
Confidential Drug Enforcement Payments	0	0	0	0	27,584	27,584
Dues and Memberships	0	0	0	0	300	300
Janitorial Services	3,000	0	0	3,000	0	3,000
Licenses	0	0	0	0	922	922
Maintenance and Repair Services - Equipment	0	0	0	0	370	370
Maintenance and Repair Services - Office Equipment	0	0	0	0	1,083	1,083
Maintenance and Repair Services - Vehicles	0	0	0	0	15,543	15,543
Postal Charges	0	0	0	0	313	313
Printing, Stationery, and Forms	0	0	0	0	68	68
Rentals	0	0	0	0	19,014	19,014

(Continued)

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

	District Attorney General Fund			Total District Attorney General Fund	Drug Task Force Fund	Total All Funds
	Fraud and Economic Crimes Fund	Safe Neighborhood Program	Victims Assessment Program			
<u>Expenditures (Cont.)</u>						
Travel	\$ 4,911	\$ 0	\$ 832	\$ 5,743	\$ 5,804	\$ 11,547
Tuition	4,590	0	519	5,109	0	5,109
Disposal Fees	0	0	248	248	269	517
Other Contracted Services	1,521	0	0	1,521	6,157	7,678
Data Processing Supplies	0	0	0	0	1,536	1,536
Gasoline	0	0	0	0	31,336	31,336
Law Enforcement Supplies	0	0	0	0	13,303	13,303
Library Books/Media	330	0	0	330	120	450
Other Supplies and Materials	1,179	0	2,814	3,993	10,138	14,131
Building and Contents Insurance	0	0	0	0	6,062	6,062
Premium on Corporate Surety Bonds	39	0	0	39	0	39
Other Charges	0	0	0	0	25	25
Communication Equipment	0	0	0	0	4,919	4,919
Motor Vehicles	0	0	0	0	81,536	81,536
Law Enforcement Equipment	0	0	0	0	23,190	23,190
Data Processing Equipment	5,753	0	624	6,377	2,880	9,257
Office Equipment	0	0	0	0	4,430	4,430
Other Equipment	0	0	0	0	800	800
Total Expenditures	<u>\$ 22,670</u>	<u>\$ 46,168</u>	<u>\$ 29,414</u>	<u>\$ 98,252</u>	<u>\$ 395,407</u>	<u>\$ 493,659</u>
Net Change in Fund Balances	\$ (2,049)	\$ (18,716)	\$ (2,224)	\$ (22,989)	\$ (74,530)	\$ (97,519)
Reclassify General Fund Balances	0	36,086	38,458	74,544	0	74,544
Fund Balances, July 1, 2012	40,544	0	0	40,544	234,744	275,288
Fund Balances, June 30, 2013	<u>\$ 38,495</u>	<u>\$ 17,370</u>	<u>\$ 36,234</u>	<u>\$ 92,099</u>	<u>\$ 160,214</u>	<u>\$ 252,313</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, 2013

	District Attorney General Fund	Federal Asset Forfeiture Fund	Drug Task Force Fund	Total All Funds
Cash:				
Cash on Hand	\$ 0	\$ 5,000	\$ 20,000	\$ 25,000
Equity in Pooled Cash and Investments:				
Cash with Trustee	39,171	8,644	2,232,790	2,280,605
Accounts Receivable	998	0	470	1,468
Prepaid Items	975	0	0	975
Accrued Interest Receivable	1	0	76	77
Other Current Assets	1,110	0	0	1,110
Due from Other Funds	23,856	0	44,990	68,846
Total Assets	\$ 66,111	\$ 13,644	\$ 2,298,326	\$ 2,378,081

ASSETS

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

Total Assets

LIABILITIES AND FUND BALANCES

<u>Liabilities</u>				
Accounts Payable	\$ 448	\$ 0	\$ 148,383	\$ 148,831
Accrued Payroll	0	0	7,974	7,974
Other Current Liabilities	99	888	1,161,616	1,162,603
Total Liabilities	\$ 547	\$ 888	\$ 1,317,973	\$ 1,319,408
<u>Fund Balances</u>				
Restricted for:				
Administration of Justice	\$ 65,564	\$ 12,756	\$ 0	\$ 78,320
Public Safety	0	0	980,353	980,353
Total Fund Balances	\$ 65,564	\$ 12,756	\$ 980,353	\$ 1,058,673
Total Liabilities and Fund Balances	\$ 66,111	\$ 13,644	\$ 2,298,326	\$ 2,378,081

Fund Balances

Restricted for:

Administration of Justice

Public Safety

Total Fund Balances

Total Liabilities and Fund Balances

District Attorney General
Twentieth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2013

	District Attorney General Fund	Metro Appropriations Fund	Federal Asset Forfeiture Fund	Mediation Services Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>						
District Attorney General Fees	\$ 62,127	\$ 0	\$ 0	\$ 0	\$ 0	\$ 62,127
Drug Control Fines	0	0	0	0	859,268	859,268
Forfeitures and Seizures	0	0	0	0	830,982	830,982
Other General Service Charges	0	50,940	0	0	0	50,940
Investment Income	9	42	3	0	1,021	1,075
Proceeds from Confiscated Property	0	0	0	0	342,780	342,780
Other State Revenues	0	340,000	0	0	0	340,000
Other Federal through State	0	122,277	0	0	0	122,277
Other Direct Federal Revenue	0	42,353	0	0	0	42,353
Total Revenues	\$ 62,136	\$ 555,612	\$ 3	\$ 0	\$ 2,034,051	\$ 2,651,802
<u>Expenditures</u>						
Longevity Pay	\$ 0	\$ 25,383	\$ 0	\$ 0	\$ 6,720	\$ 32,103
Overtime Pay	0	2,393	0	0	162,516	164,909
Other Salaries and Wages	11,118	3,111,565	0	0	638,033	3,760,716
Social Security	720	180,955	0	0	48,241	229,916
Employee and Dependent Insurance	0	478,147	0	0	58,862	537,009
Life Insurance	0	7,626	0	0	856	8,482
Dental Insurance	0	17,253	0	0	1,660	18,913
Local Retirement	0	444,099	0	0	118,320	562,419
Employer Medicare	168	42,321	0	0	11,282	53,771
Other Fringe Benefits	0	15,377	0	0	1,216	16,593

(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>						
Accounting Services	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,546	\$ 3,546
Communication	0	80,504	0	0	141,058	221,562
Data Processing Services	0	64,372	0	0	20,843	85,215
Informants	0	0	0	0	9,600	9,600
Drug Buys	0	0	0	0	100	100
Dues and Memberships	150	1,554	0	0	140	1,844
Janitorial Services	0	0	0	0	11,040	11,040
Legal Services	0	0	0	0	1,200	1,200
Legal Notices, Recordings, and Court Costs	0	26,697	0	0	474	27,171
Licenses	400	10,012	0	0	0	10,412
Maintenance and Repair Services - Buildings	0	18,100	0	0	5,119	23,219
Maintenance and Repair Services - Office Equipment	0	21,128	0	0	57,334	78,462
Maintenance and Repair Services - Vehicles	0	17,760	0	0	26,323	44,083
Pest Control	0	0	0	0	402	402
Postal Charges	0	6,890	0	0	0	6,890
Printing, Stationery, and Forms	823	7,899	0	0	1,098	9,820
Rentals	0	611,555	0	0	143	611,698
Towing Services	0	0	0	0	270	270
Travel	637	47,486	0	0	17,720	65,843
Disposal Fees	0	3,645	0	0	0	3,645
Other Contracted Services	810	1,684	0	0	152,346	154,840
Data Processing Supplies	0	0	0	0	525	525

(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>						
Electricity	\$ 0	\$ 0	\$ 0	\$ 0	\$ 19,039	\$ 19,039
Gasoline	0	0	0	0	43,495	43,495
Law Enforcement Supplies	0	0	0	0	106	106
Natural Gas	0	0	0	0	2,455	2,455
Office Supplies	0	31,410	0	0	10,415	41,825
Periodicals	3,751	2,311	0	0	2,865	8,927
Water and Sewer	0	0	0	0	2,044	2,044
Other Supplies and Materials	0	0	0	0	254	254
Liability Insurance	0	0	0	0	1,544	1,544
In-Service/Staff Development	0	15,151	0	0	1,850	17,001
Other Charges	2,303	6,210	0	0	274	8,787
Data Processing Equipment	0	8,710	0	0	30,234	38,944
Furniture and Fixtures	1,201	0	0	0	0	1,201
Law Enforcement Equipment	0	0	0	0	3,608	3,608
Motor Vehicles	0	0	0	0	42,509	42,509
Other Equipment	0	1,748	0	0	4,454	6,202
Total Expenditures	\$ 22,081	\$ 5,309,945	\$ 0	\$ 0	\$ 1,662,133	\$ 6,994,159
<u>Other Financing Sources (Uses):</u>						
Funds Provided by Metro Appropriations	\$ 0	\$ 4,784,902	\$ 0	\$ 0	\$ 0	\$ 4,784,902
Transfers to/from Other Funds	0	(30,569)	0	(14,759)	0	(45,328)
Total Other Financing Sources (Uses)	\$ 0	\$ 4,754,333	\$ 0	\$ (14,759)	\$ 0	\$ 4,739,574
Net Change in Fund Balances	\$ 40,055	\$ 0	\$ 3	\$ (14,759)	\$ 371,918	\$ 397,217
Fund Balances, July 1, 2012	25,509	0	12,753	14,759	608,435	661,456
Fund Balances, June 30, 2013	\$ 65,564	\$ 0	\$ 12,756	\$ 0	\$ 980,353	\$ 1,058,673

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, 2013

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 6,142	\$ 6,142
Equity in Pooled Cash and Investments:			
Cash with Trustee	<u>274,606</u>	<u>2,198,505</u>	<u>2,473,111</u>
Total Assets	<u>\$ 274,606</u>	<u>\$ 2,204,647</u>	<u>\$ 2,479,253</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Due to Litigants, Heirs, and Others	<u>\$ 0</u>	<u>\$ 1,815,500</u>	<u>\$ 1,815,500</u>
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 274,606	\$ 0	\$ 274,606
Public Safety	0	389,147	389,147
Total Fund Balances	<u>\$ 274,606</u>	<u>\$ 389,147</u>	<u>\$ 663,753</u>
Total Liabilities and Fund Balances	<u>\$ 274,606</u>	<u>\$ 2,204,647</u>	<u>\$ 2,479,253</u>

District Attorney General
Twenty-first Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2013

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 61,703	\$ 0	\$ 61,703
Drug Control Fines	0	120,517	120,517
Drug Task Force Forfeitures and Seizures	0	75,471	75,471
Proceeds from Confiscated Property	0	65,604	65,604
Employee Benefit Charges/Contributions	0	7,048	7,048
Sale of Materials and Supplies	0	15,374	15,374
Investment Income	0	1,546	1,546
Other State Revenues	0	25	25
Other Direct Federal Revenue	0	98,548	98,548
Contributions	0	44,000	44,000
Donations	0	4,825	4,825
Total Revenues	\$ 61,703	\$ 432,958	\$ 494,661
<u>Expenditures</u>			
Supervisor/Director	\$ 0	\$ 70,762	\$ 70,762
Investigator(s)	0	294,278	294,278
Secretary(s)	0	47,749	47,749
Part-time Personnel	0	72	72
Overtime Pay	0	9,537	9,537
Other Salaries and Wages	26,273	0	26,273
Social Security	0	26,501	26,501
Medical Insurance	0	87,141	87,141
Disability Insurance	0	3,082	3,082
Unemployment Compensation	0	864	864
Employer Medicare	0	6,198	6,198
Other Fringe Benefits	0	374	374
Accounting Services	0	600	600
Advertising	38	0	38
Audit Services	0	1,523	1,523
Communication	3,872	16,413	20,285
Contributions	0	72,845	72,845
Confidential Drug Enforcement Payments	0	5,980	5,980
Dues and Memberships	645	1,235	1,880
Janitorial Services	0	1,800	1,800
Operating Lease Payments	0	59,746	59,746
Legal Notices, Recording, and Court Costs	0	40	40
Maintenance Agreements	0	5,247	5,247
Maintenance and Repair Services - Equipment	0	3,873	3,873
Maintenance and Repair Services - Vehicles	0	14,069	14,069

(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>			
Postal Charges	\$ 17	\$ 474	\$ 491
Rentals	1,020	5,595	6,615
Towing Services	0	278	278
Travel	11,553	681	12,234
Tuition	0	425	425
Veterinary Supplies	0	1,771	1,771
Other Contracted Services	1,485	17,270	18,755
Animal Food and Supplies	0	1,838	1,838
Data Processing Supplies	0	125	125
Gasoline	0	44,346	44,346
Law Enforcement Supplies	0	782	782
Library Books/Media	475	0	475
Office Supplies	936	1,111	2,047
Periodicals	0	486	486
Uniforms	0	683	683
Utilities	0	5,746	5,746
Water and Sewer	0	498	498
Other Supplies and Materials	550	5,915	6,465
Premiums on Corporate Surety Bonds	0	325	325
Building and Contents Insurance	0	3,969	3,969
Liability Insurance	0	9,535	9,535
Trustee's Commission	598	17,346	17,944
In-Service/Staff Development	5,314	0	5,314
Vehicle and Equipment Insurance	0	7,960	7,960
Workers' Compensation Insurance	0	15,880	15,880
Other Charges	2,129	2,407	4,536
Building Improvements	0	12,068	12,068
Data Processing Equipment	0	56,667	56,667
Law Enforcement Equipment	0	9,964	9,964
Office Equipment	728	73	801
Building Purchases	0	83,333	83,333
Total Expenditures	\$ 55,633	\$ 1,037,480	\$ 1,093,113
Other Financing Sources (Uses):			
Transfers In	\$ 0	\$ 71,845	\$ 71,845
Transfers Out	0	(66,412)	(66,412)
Total Other Financing Sources (Uses)	\$ 0	\$ 5,433	\$ 5,433
Net Change in Fund Balances	\$ 6,070	\$ (599,089)	\$ (593,019)
Fund Balances, July 1, 2012	268,536	988,236	1,256,772
Fund Balances, June 30, 2013	\$ 274,606	\$ 389,147	\$ 663,753

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, 2013

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 638	\$ 638
Cash in Bank	0	728	728
Equity in Pooled Cash and Investments:			
Cash with Trustee	27,165	99,065	126,230
Accounts Receivable	0	3,479	3,479
Total Assets	<u>\$ 27,165</u>	<u>\$ 103,910</u>	<u>\$ 131,075</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 0	\$ 3,085	\$ 3,085
Total Liabilities	<u>\$ 0</u>	<u>\$ 3,085</u>	<u>\$ 3,085</u>
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 27,165	\$ 0	\$ 27,165
Public Safety	0	100,825	100,825
Total Fund Balances	<u>\$ 27,165</u>	<u>\$ 100,825</u>	<u>\$ 127,990</u>
Total Liabilities and Fund Balances	<u>\$ 27,165</u>	<u>\$ 103,910</u>	<u>\$ 131,075</u>

District Attorney General
Twenty-Second Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2013

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 27,719	\$ 0	\$ 27,719
Drug Control Fines	0	4,007	4,007
Fines	0	57,122	57,122
Drug Task Force Forfeitures and Seizures	0	1,620	1,620
Proceeds from Confiscated Property	0	1,851	1,851
Interest Income	0	272	272
Sale of Property	0	2,660	2,660
Law Enforcement Grants	0	60,000	60,000
Total Revenues	\$ 27,719	\$ 127,532	\$ 155,251
<u>Expenditures</u>			
<u>District Attorney General</u>			
Secretary(s)	\$ 21,857	\$ 0	\$ 21,857
Dues and Memberships	419	0	419
Travel	470	0	470
Other Contracted Services	1,385	0	1,385
Office Supplies	280	0	280
Other Supplies and Materials	363	0	363
Trustee's Commission	277	0	277
In-Service/Staff Development	475	0	475
Other Charges	530	0	530
Office Equipment	350	0	350
Total District Attorney General	\$ 26,406	\$ 0	\$ 26,406
<u>Drug Enforcement</u>			
Investigators	\$ 0	\$ 67,290	\$ 67,290
Longevity	0	700	700
Social Security	0	4,075	4,075
State Retirement	0	6,522	6,522
Medical Insurance	0	12,392	12,392
Unemployment Compensation	0	269	269
Employer Medicare	0	953	953
Audit Charges	0	2,856	2,856
Bank Charges	0	50	50
Communication	0	1,223	1,223
Contributions - City of Lawrenceburg	0	1,500	1,500
Confidential Drug Buys	0	610	610
Confidential Informant Fees	0	675	675
Confidential Informant Expenses	0	53	53

(Continued)

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

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Expenditures (Cont.)</u>			
<u>Drug Enforcement (Cont.)</u>			
Dues and Memberships	\$ 0	\$ 600	\$ 600
Operating Lease Payments	0	8,400	8,400
Legal Notices, Recording, and Court Costs	0	30	30
Maintenance and Repair Services - Vehicles	0	2,014	2,014
Postal Charges	0	159	159
Printing, Stationery, and Forms	0	106	106
Towing Services	0	50	50
Travel	0	540	540
Tuition	0	345	345
Other Contracted Services	0	338	338
Gasoline	0	8,394	8,394
Office Supplies	0	501	501
Uniforms	0	160	160
Vehicle Parts	0	2,228	2,228
Premiums on Corporate Surety Bonds	0	140	140
Trustee's Commission	0	611	611
Workers' Compensation Insurance	0	694	694
Other Charges	0	193	193
Motor Vehicles	0	5,900	5,900
Total Drug Enforcement	<u>\$ 0</u>	<u>\$ 130,571</u>	<u>\$ 130,571</u>
Total Expenditures	<u>\$ 26,406</u>	<u>\$ 130,571</u>	<u>\$ 156,977</u>
Net Change in Fund Balances	\$ 1,313	\$ (3,039)	\$ (1,726)
Fund Balances, July 1, 2012	<u>25,852</u>	<u>103,864</u>	<u>129,716</u>
Fund Balances, June 30, 2013	<u>\$ 27,165</u>	<u>\$ 100,825</u>	<u>\$ 127,990</u>

TWENTY-THIRD JUDICIAL DISTRICT

TWENTY-THIRD JUDICIAL DISTRICT

FINDING 2013-001

THE OFFICE HAD DEFICIENCIES IN THE ADMINISTRATION OF DRUG CONTROL FUNDS

Several forms required by the Comptroller of the Treasury documenting payments to confidential informants did not have the required signatures of two officers. The signature of the first officer is necessary to document that he made the payment, and the signature of the second officer is necessary to document that he witnessed the payment. These forms are necessary to document the administration of confidential funds and to account for cash transactions related to undercover investigative operations. These deficiencies exist because management failed to provide proper oversight, which results in increased risks of fraud and abuse.

RECOMMENDATION

Payments to informants should be documented by the signatures of two officers.

MANAGEMENT'S RESPONSE – DISTRICT ATTORNEY GENERAL

The director of the Drug Task Force has increased oversight of the monthly reports from the agents assigned to the Drug Task Force. Each agent has been requested to read and sign an acknowledgement of a new standard operating procedure directive. Additional training is also being required to make absolutely certain that there will be no deficiencies by the staff and management moving forward.

District Attorney General
Twenty-third Judicial District
Balance Sheet
June 30, 2013

	District Attorney General Fund	City/ County Appropriations	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>				
Cash:				
Cash on Hand	\$ 0	\$ 0	\$ 13,387	\$ 13,387
Equity in Pooled Cash and Investments:				
Cash with Trustee	13,145	112,437	3,855,451	3,981,033
Accounts Receivable	604	0	5,886	6,490
Due from Other Governments	1,519	0	41,971	43,490
Total Assets	<u>\$ 15,268</u>	<u>\$ 112,437</u>	<u>\$ 3,916,695</u>	<u>\$ 4,044,400</u>
<u>LIABILITIES AND FUND BALANCES</u>				
<u>Liabilities</u>				
Accounts Payable	\$ 0	\$ 0	\$ 7,379	\$ 7,379
Other Current Liabilities	0	0	1,410,778	1,410,778
Total Liabilities	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,418,157</u>	<u>\$ 1,418,157</u>
<u>Fund Balances</u>				
Restricted for:				
Administration of Justice	\$ 15,268	\$ 112,437	\$ 0	\$ 127,705
Public Safety	0	0	2,498,538	2,498,538
Total Fund Balances	<u>\$ 15,268</u>	<u>\$ 112,437</u>	<u>\$ 2,498,538</u>	<u>\$ 2,626,243</u>
Total Liabilities and Fund Balances	<u>\$ 15,268</u>	<u>\$ 112,437</u>	<u>\$ 3,916,695</u>	<u>\$ 4,044,400</u>

District Attorney General
Twenty-third Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2013

	District Attorney General Fund	City/ County Appropriations	Drug Task Force Fund	Total All Funds
<u>Revenues</u>				
District Attorney General	\$ 29,359	\$ 0	\$ 0	\$ 29,359
Drug Control Fines	0	0	64,225	64,225
Drug Task Force Forfeitures and Seizures	0	0	629,321	629,321
Proceeds from Confiscated Property	0	0	673,654	673,654
Investment Income	0	0	5,044	5,044
Miscellaneous Refunds	138	0	5,558	5,696
Total Revenues	\$ 29,497	\$ 0	\$ 1,377,802	\$ 1,407,299
<u>Expenditures</u>				
Assistants	\$ 0	\$ 55,590	\$ 0	\$ 55,590
Accountants/Bookkeepers	0	0	2,400	2,400
Salary Supplements	0	0	451,974	451,974
In-Service Training	274	0	10,305	10,579
Social Security	0	4,253	166	4,419
Unemployment Compensation	0	190	5	195
Local Retirement	0	0	182	182
Communication	1,555	1,078	18,305	20,938
Drug Buys	0	0	15,463	15,463
Confidential Drug Enforcement Payments	0	0	22,081	22,081
Undercover Operating Expenses	0	0	307	307
Operating Lease Payments	0	0	9,521	9,521
Maintenance and Repair Services - Buildings	75	0	3,795	3,870
Maintenance and Repair Services - Vehicles	0	0	25,892	25,892
Printing, Stationery, and Forms	0	0	729	729
Towing Services	0	0	2,350	2,350
Travel	12,079	2,813	4,609	19,501
Animal Food and Supplies	0	0	5,127	5,127
Gasoline	0	0	71,516	71,516
Instructional Supplies and Materials	0	0	1,195	1,195
Office Supplies	7,850	0	6,064	13,914
Uniforms	0	0	1,470	1,470
Utilities	0	0	8,747	8,747
Building and Contents Insurance	0	0	23,261	23,261
Refunds	0	0	469,579	469,579
Trustee's Commission	269	0	3,147	3,416
Workers' Compensation Insurance	0	66	0	66
Other Charges	14,725	0	16,077	30,802
Law Enforcement Equipment	0	0	31,632	31,632
Motor Vehicles	0	0	25,704	25,704
Total Expenditures	\$ 36,827	\$ 63,990	\$ 1,231,603	\$ 1,332,420

(Continued)

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

	District Attorney General Fund	City/ County Appropriations	Drug Task Force Fund	Total All Funds
Other Financing Sources (Uses):				
City/County Appropriations (1)	\$ 0	\$ 72,045	\$ 0	\$ 72,045
Total Other Financing Sources (Uses)	\$ 0	\$ 72,045	\$ 0	\$ 72,045
Net Change in Fund Balances	\$ (7,330)	\$ 8,055	\$ 146,199	\$ 146,924
Fund Balances, July 1, 2012	22,598	104,382	2,352,339	2,479,319
Fund Balances, June 30, 2013	\$ 15,268	\$ 112,437	\$ 2,498,538	\$ 2,626,243

(1) Counties of Dickson (\$18,000), Cheatham (\$18,000), Humphreys (\$6,000), Houston (\$2,585), Stewart (\$2,585), and cities of White Bluff (\$1,125), Dickson (\$17,000), McEwen (\$1,125), New Johnsonville (\$1,875), and Ashland City (\$3,750).

TWENTY-FOURTH JUDICIAL DISTRICT

TWENTY-FOURTH JUDICIAL DISTRICT

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

District Attorney General
Twenty-fourth Judicial District
Balance Sheet
June 30, 2013

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 1,157	\$ 1,157
Cash in Bank	0	94,677	94,677
Equity in Pooled Cash and Investments:			
Cash with Trustee	58,792	167,424	226,216
Cash with Clerks, Register, and Sheriff	166	0	166
Due from Other Governments	757	0	757
Total Assets	<u>\$ 59,715</u>	<u>\$ 263,258</u>	<u>\$ 322,973</u>

LIABILITIES AND FUND BALANCES

<u>Liabilities</u>			
Due to Litigants, Heirs, and Others	\$ 0	\$ 94,848	\$ 94,848
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 59,715	\$ 0	\$ 59,715
Public Safety	0	168,410	168,410
Total Fund Balances	<u>\$ 59,715</u>	<u>\$ 168,410</u>	<u>\$ 228,125</u>
Total Liabilities and Fund Balances	<u>\$ 59,715</u>	<u>\$ 263,258</u>	<u>\$ 322,973</u>

District Attorney General
Twenty-fourth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2013

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
Fines	\$ 0	\$ 39,992	\$ 39,992
District Attorney General Fees	23,240	0	23,240
Proceeds from Confiscated Property	0	209,436	209,436
Other General Service Charges	0	595	595
Investment Income	0	159	159
Miscellaneous Refunds	0	2,039	2,039
Sale of Equipment	0	21,555	21,555
Total Revenues	<u>\$ 23,240</u>	<u>\$ 273,776</u>	<u>\$ 297,016</u>
<u>Expenditures</u>			
Salaries	\$ 0	\$ 4,000	\$ 4,000
Clerical Personnel	0	23,109	23,109
Other Salaries and Wages	0	48,698	48,698
In-Service Training	0	90	90
Other Per Diem and Fees	0	3,307	3,307
Social Security	0	4,040	4,040
Medical Insurance	0	6,620	6,620
Unemployment Compensation	0	253	253
Local Retirement	0	2,560	2,560
Employer Medicare	0	945	945
Communication	895	20,226	21,121
Data Processing Services	0	720	720
Confidential Drug Enforcement Payments	0	20,040	20,040
Dues and Memberships	0	295	295
Licenses	0	618	618
Maintenance and Repair Services - Buildings	0	156	156
Maintenance and Repair Services - Equipment	0	1,480	1,480
Maintenance and Repair Services - Office Equipment	0	130	130
Maintenance and Repair Services - Vehicles	0	18,478	18,478
Matching Share of Confiscated Property	0	22,739	22,739
Postal Charges	0	350	350
Printing, Stationery, and Forms	0	650	650
Rentals	0	15,000	15,000
Towing Services	0	3,209	3,209
Travel	2,127	3,560	5,687
Tuition	3,800	765	4,565
Veterinary Services	0	384	384

(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	\$ 28,265	\$ 28,265
Animal Food and Supplies	0	217	217
Drugs and Medical Supplies	0	100	100
Electricity	0	4,165	4,165
Food Supplies	0	366	366
Gasoline	0	31,165	31,165
Law Enforcement Supplies	0	334	334
Natural Gas	0	397	397
Office Supplies	593	2,405	2,998
Uniforms	0	2,328	2,328
Vehicle Parts	0	88	88
Water and Sewer	0	1,074	1,074
Other Supplies and Materials	0	671	671
Trustee's Commission	236	2,396	2,632
Vehicle and Equipment Insurance	0	21,317	21,317
Workers' Compensation Insurance	0	3,729	3,729
Other Charges	3,510	18,038	21,548
Communication Equipment	0	1,155	1,155
Data Processing Equipment	0	1,481	1,481
Law Enforcement Equipment	0	22,481	22,481
Motor Vehicles	0	30,349	30,349
Total Expenditures	<u>\$ 11,161</u>	<u>\$ 374,943</u>	<u>\$ 386,104</u>
Other Financing Sources (Uses):			
Insurance Recovery	\$ 0	\$ 4,284	\$ 4,284
Transfers to District Attorneys' General Conference - Salary and Benefits	0	(15,397)	(15,397)
Transfers to Other Governmental Units in District - Salary and Benefits	0	(7,000)	(7,000)
Total Other Financing Sources (Uses)	<u>\$ 0</u>	<u>\$ (18,113)</u>	<u>\$ (18,113)</u>
Net Change in Fund Balances	\$ 12,079	\$ (119,280)	\$ (107,201)
Fund Balances, July 1, 2012	<u>47,636</u>	<u>287,690</u>	<u>335,326</u>
Fund Balances, June 30, 2013	<u>\$ 59,715</u>	<u>\$ 168,410</u>	<u>\$ 228,125</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, 2013

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Equity in Pooled Cash and Investments:			
Cash with Trustee	\$ 129,098	\$ 289,390	\$ 418,488
Cash with Clerks, Register, and Sheriff	394	115	509
Due from Other Governments	1,670	5,455	7,125
Total Assets	<u>\$ 131,162</u>	<u>\$ 294,960</u>	<u>\$ 426,122</u>

<u>FUND BALANCES</u>			
Restricted for:			
Administration of Justice	\$ 131,162	\$ 0	\$ 131,162
Public Safety	0	294,960	294,960
Total Fund Balances	<u>\$ 131,162</u>	<u>\$ 294,960</u>	<u>\$ 426,122</u>

District Attorney General
Twenty-fifth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2013

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 37,143	\$ 0	\$ 37,143
Fines	0	28,214	28,214
Drug Task Force Forfeitures and Seizures	0	17,160	17,160
Miscellaneous Refunds	13	4,283	4,296
Other Federal through State	0	66,140	66,140
Asset Forfeiture Funds	0	64,048	64,048
Contracted Services	0	14,448	14,448
Total Revenues	<u>\$ 37,156</u>	<u>\$ 194,293</u>	<u>\$ 231,449</u>
<u>Expenditures</u>			
Supervisor/Director	\$ 0	\$ 89,224	\$ 89,224
Overtime Pay	0	14,048	14,048
Social Security	0	7,609	7,609
State Retirement	0	7,930	7,930
Employee and Dependent Insurance	0	7,215	7,215
Audit Services	0	1,060	1,060
Communication	0	4,458	4,458
Confidential Drug Enforcement Payments	0	14,000	14,000
Dues and Memberships	645	0	645
Maintenance and Repair Services - Vehicles	0	4,052	4,052
Printing, Stationery, and Forms	0	250	250
Travel	7,689	22,810	30,499
Remittance of Revenue Collected	0	12,926	12,926
Other Contracted Services	0	3,210	3,210
Gasoline	0	14,767	14,767
Law Enforcement Supplies	290	1,640	1,930
Office Supplies	1,894	459	2,353
Uniforms	0	3,250	3,250
Other Supplies and Materials	70	1,706	1,776
Medical Claims	0	4,452	4,452
Vehicle and Equipment Insurance	0	808	808
Workers' Compensation Insurance	0	1,302	1,302
In-Service/Staff Development	0	3,075	3,075
Law Enforcement Equipment	0	17,250	17,250
Total Expenditures	<u>\$ 10,588</u>	<u>\$ 237,501</u>	<u>\$ 248,089</u>
Net Change in Fund Balances	\$ 26,568	\$ (43,208)	\$ (16,640)
Fund Balances, July 1, 2012	<u>104,594</u>	<u>338,168</u>	<u>442,762</u>
Fund Balances, June 30, 2013	<u>\$ 131,162</u>	<u>\$ 294,960</u>	<u>\$ 426,122</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, 2013

District
Attorney
General
Fund

ASSETS

Equity in Pooled Cash and Investments:

Cash with Trustee

\$ 31,036

Cash with Clerks, Register, and Sheriff

228

Total Assets

\$ 31,264

FUND BALANCE

Restricted for:

Administration of Justice

\$ 31,264

Total Fund Balance

\$ 31,264

District Attorney General
Twenty-sixth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2013

	District Attorney General Fund
<hr/>	
<u>Revenues</u>	
District Attorney General Fees	\$ 25,400
Total Revenues	<u>\$ 25,400</u>
 <u>Expenditures</u>	
Communication	\$ 2,059
Travel	3,219
Office Supplies	4,585
Trustee's Commission	210
Total Expenditures	<u>\$ 10,073</u>
 Net Change in Fund Balance	 \$ 15,327
Fund Balance, July 1, 2012	<u>15,937</u>
 Fund Balance, June 30, 2013	 <u><u>\$ 31,264</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, 2013

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 3,770	\$ 3,770
Cash in Bank	0	43,253	43,253
Equity in Pooled Cash and Investments:			
Cash with Trustee	118,469	299,695	418,164
Cash with Clerks, Register, and Sheriff	442	19	461
Accounts Receivable	0	25,912	25,912
Due from Other Governments	147	2,530	2,677
	<hr/>		
Total Assets	\$ 119,058	\$ 375,179	\$ 494,237
<u>FUND BALANCES</u>			
Restricted for:			
Administration of Justice	\$ 119,058	\$ 0	\$ 119,058
Public Safety	0	375,179	375,179
	<hr/>		
Total Fund Balances	\$ 119,058	\$ 375,179	\$ 494,237
	<hr/>		

District Attorney General
Twenty-seventh Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2013

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 13,765	\$ 0	\$ 13,765
Officers Costs	0	64	64
Fines	0	21,537	21,537
Drug Task Force Forfeitures and Seizures	0	69,280	69,280
Proceeds from Confiscated Property	0	39,623	39,623
Miscellaneous Refunds	75	5,973	6,048
Sale of Equipment	0	5,400	5,400
Sale of Property	0	1,000	1,000
Contributions and Gifts	0	500	500
Drug Control Grants	0	20,000	20,000
Total Revenues	\$ 13,840	\$ 163,377	\$ 177,217
<u>Expenditures</u>			
Clerical Personnel	\$ 0	\$ 31,595	\$ 31,595
In-Service Training	200	0	200
Social Security	0	1,832	1,832
State Retirement	0	3,539	3,539
Medical Insurance	0	5,163	5,163
Unemployment Compensation	0	52	52
Employer Medicare	0	428	428
Audit Services	0	942	942
Communication	2,325	6,875	9,200
Contracts with Private Agencies	525	0	525
Data Processing Services	0	3,411	3,411
Confidential Drug Enforcement Payments	0	28,780	28,780
Dues and Memberships	1,074	370	1,444
Legal Notices, Recording, and Court Costs	0	87	87
Maintenance Agreements	0	550	550
Maintenance and Repair Services - Vehicles	0	9,554	9,554
Postal Charges	0	444	444
Printing, Stationery, and Forms	0	24	24
Rentals	0	142	142
Travel	1,617	8,084	9,701
Tuition	1,575	1,730	3,305
Gasoline	0	13,979	13,979
Law Enforcement Supplies	0	1,426	1,426
Tires and Tubes	0	720	720

(Continued)

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

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Expenditures (Cont.)</u>			
Uniforms	\$ 0	\$ 800	\$ 800
Other Supplies and Materials	0	3,010	3,010
Premiums on Corporate Surety Bonds	0	100	100
Trustee's Commission	136	650	786
Vehicle and Equipment Insurance	0	2,350	2,350
Other Charges	0	63,208	63,208
Data Processing Equipment	0	455	455
Law Enforcement Equipment	0	450	450
Motor Vehicles	0	14,730	14,730
Office Equipment	461	0	461
Total Expenditures	<u>\$ 7,913</u>	<u>\$ 205,480</u>	<u>\$ 213,393</u>
Other Financing Sources (Uses):			
Transfers to District Attorneys General Conference – Salaries and Benefits	\$ 0	\$ (5,770)	\$ (5,770)
Net Change in Fund Balances	\$ 5,927	\$ (47,873)	\$ (41,946)
Fund Balances, July 1, 2012	<u>113,131</u>	<u>423,052</u>	<u>536,183</u>
Fund Balances, June 30, 2013	<u>\$ 119,058</u>	<u>\$ 375,179</u>	<u>\$ 494,237</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, 2013

	<u>District Attorney General Fund</u>
<u>ASSETS</u>	
Equity in Pooled Cash and Investments:	
Cash with Trustee	\$ 94,451
Cash with Clerks, Register, and Sheriff	893
Due from Other Governments	<u>898</u>
Total Assets	<u><u>\$ 96,242</u></u>
<u>FUND BALANCE</u>	
Restricted for:	
Administration of Justice	<u>\$ 96,242</u>
Total Fund Balance	<u><u>\$ 96,242</u></u>

District Attorney General
Twenty-eighth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2013

	District Attorney General Fund
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<u>Revenues</u>	
District Attorney General Fees	\$ 22,323
Total Revenues	<u>\$ 22,323</u>
 <u>Expenditures</u>	
In-Service Training	\$ 3,350
Communication	537
Contracts with Private Agencies	5,278
Dues and Memberships	230
Rentals	2,520
Travel	3,891
Library Books/Media	513
Office Supplies	1,746
Trustee's Commission	228
Other Charges	1,478
Total Expenditures	<u>\$ 19,771</u>
 Net Change in Fund Balance	 \$ 2,552
Fund Balance, July 1, 2012	<u>93,690</u>
 Fund Balance, June 30, 2013	 <u><u>\$ 96,242</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, 2013

District
Attorney
General
Fund

ASSETS

Equity in Pooled Cash and Investments:

Cash with Trustee

\$ 2,056

Cash with Clerks, Register, and Sheriff

424

Total Assets

\$ 2,480

FUND BALANCE

Restricted for:

Administration of Justice

\$ 2,480

Total Fund Balance

\$ 2,480

District Attorney General
Twenty-ninth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2013

	District Attorney General Fund
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<u>Revenues</u>	
District Attorney General Fees	\$ 5,270
Total Revenues	<u>\$ 5,270</u>
 <u>Expenditures</u>	
Communication	\$ 1,806
Dues and Memberships	3,178
Travel	69
Office Supplies	758
Trustee's Commission	54
Office Equipment	139
Total Expenditures	<u>\$ 6,004</u>
 Net Change in Fund Balance	 \$ (734)
Fund Balance, July 1, 2012	<u>3,214</u>
 Fund Balance, June 30, 2013	 <u>\$ 2,480</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, 2013

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

Cash:					
Cash on Hand	\$ 0	\$ 0	\$ 6,039	\$ 0	\$ 6,039
Cash in Bank	0	0	50	0	50
Equity in Pooled Cash and Investments:					
Cash with Trustee	25,991	2,143	2,833,348	131,769	2,993,251
Total Assets	\$ 25,991	\$ 2,143	\$ 2,839,437	\$ 131,769	\$ 2,999,340

LIABILITIES AND FUND BALANCES

<u>Liabilities</u>					
Due to Litigants, Heirs, and Others	\$ 0	\$ 0	\$ 1,529,299	\$ 0	\$ 1,529,299
Total Liabilities	\$ 0	\$ 0	\$ 1,529,299	\$ 0	\$ 1,529,299
<u>Fund Balances</u>					
Restricted for:					
Administration of Justice	\$ 25,991	\$ 0	\$ 0	\$ 0	\$ 25,991
Public Safety	0	2,143	1,310,138	131,769	1,444,050
Total Fund Balances	\$ 25,991	\$ 2,143	\$ 1,310,138	\$ 131,769	\$ 1,470,041
Total Liabilities and Fund Balances	\$ 25,991	\$ 2,143	\$ 2,839,437	\$ 131,769	\$ 2,999,340

District Attorney General
Thirtieth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2013

	District Attorney General Fund	Federal Asset Forfeiture Fund	Drug Task Force Fund	Other Funds	Total All Funds
<u>Revenues</u>					
District Attorney General Fees	\$ 93,775	\$ 0	\$ 0	\$ 0	\$ 93,775
Data Processing Fees	0	0	0	23,361	23,361
Forfeitures and Seizures	0	0	206,456	0	206,456
Proceeds from Confiscated Property	0	0	195,408	280,306	475,714
Investment Income	60	40	1,798	49	1,947
Miscellaneous Refunds	1,162	2,905	13,091	0	17,158
Drug Control Grants	0	0	140,000	0	140,000
Asset Forfeiture Funds	0	79,448	0	0	79,448
Contributions	0	0	268,986	0	268,986
Total Revenues	\$ 94,997	\$ 82,393	\$ 825,739	\$ 303,716	\$ 1,306,845

<u>Expenditures</u>					
Other Salaries and Wages	\$ 0	\$ 0	\$ 340,276	\$ 0	\$ 340,276
Jury and Witness	0	0	0	3,394	3,394
State Retirement	0	0	38,519	0	38,519
Life Insurance	0	0	1,960	0	1,960
OJI Expense	0	0	4,653	0	4,653
Disability Insurance	0	0	39,774	0	39,774
Unemployment Compensation	0	0	584	0	584
Employer Medicare	0	0	3,962	0	3,962
Other Postemployment Benefits	0	0	34,638	0	34,638
Auction Fees	0	0	4,329	0	4,329
Communication	3,263	14,459	29,756	0	47,478
Contribution	0	0	0	250	250
Contracted Services	0	0	881	0	881
Bank Charges	0	0	9,149	0	9,149
Data Processing Services	0	20	124	0	144
Confidential Drug Enforcement Payments	0	0	13,871	0	13,871
Dues and Memberships	1,900	0	55	0	1,955
Maintenance and Repair Services - Vehicles	380	16,729	10,174	1,688	28,971
Postal Charges	0	0	527	0	527
Printing, Stationery, and Forms	0	0	1,419	80	1,499
Security Expense	0	0	455	0	455
Towing Services	0	180	1,710	0	1,890
Travel	21,921	46,417	7,786	200	76,324
Veterinary Services	0	0	4,783	0	4,783
Remittance of Revenue Collected	0	0	208,432	13,576	222,008
Gasoline	4,871	17,702	42,888	9,289	74,750
Office Supplies	8,684	4,472	13,480	0	26,636
Uniforms	0	967	3,246	0	4,213
Utilities	0	0	7,500	0	7,500

(Continued)

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

	District Attorney General Fund	Federal Asset Forfeiture Fund	Drug Task Force Fund	Other Funds	Total All Funds
<u>Expenditures (Cont.)</u>					
Trustee's Commission	\$ 804	\$ 0	\$ 0	\$ 0	\$ 804
Vehicle and Equipment Insurance	0	6,885	91	0	6,976
Other Charges	415	0	558	0	973
Data Processing Equipment	0	0	0	173,455	173,455
Law Enforcement Equipment	0	817	3,408	0	4,225
Motor Vehicles	20,845	0	0	0	20,845
Total Expenditures	<u>\$ 63,083</u>	<u>\$ 108,648</u>	<u>\$ 828,988</u>	<u>\$ 201,932</u>	<u>\$ 1,202,651</u>
<u>Other Financing Sources (Uses)</u>					
Transfers to District Attorneys' General Conference - Salary and Benefits	\$ (24,813)	\$ 0	\$ (37,970)	\$ (3,298)	\$ (66,081)
Transfers to District Attorneys' General Conference - Matching Share	(12,523)	0	0	0	(12,523)
Total Other Financing Sources (Uses)	<u>\$ (37,336)</u>	<u>\$ 0</u>	<u>\$ (37,970)</u>	<u>\$ (3,298)</u>	<u>\$ (78,604)</u>
Net Change in Fund Balances	\$ (5,422)	\$ (26,255)	\$ (41,219)	\$ 98,486	\$ 25,590
Fund Balances, July 1, 2012	31,413	28,398	1,351,357	33,283	1,444,451
Fund Balances, June 30, 2013	<u>\$ 25,991</u>	<u>\$ 2,143</u>	<u>\$ 1,310,138</u>	<u>\$ 131,769</u>	<u>\$ 1,470,041</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, 2013

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 500	\$ 500
Equity in Pooled Cash and Investments:			
Cash with Trustee	24,182	24,739	48,921
	<hr/>		
Total Assets	\$ 24,182	\$ 25,239	\$ 49,421
	<hr/> <hr/>		

<u>FUND BALANCES</u>			
Restricted for:			
Administration of Justice	\$ 24,182	\$ 0	\$ 24,182
Public Safety	0	25,239	25,239
	<hr/>		
Total Fund Balances	\$ 24,182	\$ 25,239	\$ 49,421
	<hr/> <hr/>		

District Attorney General
Thirty-first Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2013

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
Drug Control Fines	\$ 0	\$ 14,685	\$ 14,685
District Attorney General Fees	14,170	0	14,170
Refunds	5	0	5
Total Revenues	<u>\$ 14,175</u>	<u>\$ 14,685</u>	<u>\$ 28,860</u>
<u>Expenditures</u>			
In-Service Training	\$ 0	\$ 125	\$ 125
Audit Services	0	518	518
Dues and Memberships	0	300	300
Maintenance and Repair Services - Vehicles	0	130	130
Postal Charges	100	0	100
Rentals	526	0	526
Towing Services	0	55	55
Travel	737	994	1,731
Gasoline	0	974	974
Office Supplies	1,670	0	1,670
Other Supplies and Materials	0	253	253
Trustee's Commission	123	135	258
Vehicle and Equipment Insurance	0	690	690
Premiums on Corporate Surety Bonds	0	750	750
Other Charges	850	0	850
Total Expenditures	<u>\$ 4,006</u>	<u>\$ 4,924</u>	<u>\$ 66,650</u>
Other Financing Sources (Uses):			
Transfers to District Attorneys'			
General Conference:			
Registration Fees	\$ (5,275)	\$ 0	\$ (5,275)
Total Other Financing Sources (Uses)	<u>\$ (5,275)</u>	<u>\$ 0</u>	<u>\$ (5,275)</u>
Net Change in Fund Balances	\$ 4,894	\$ 9,761	\$ (43,065)
Fund Balances, July 1, 2012	19,288	15,478	34,766
Fund Balances, June 30, 2013	<u>\$ 24,182</u>	<u>\$ 25,239</u>	<u>\$ 49,421</u>