

**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, 2017**



**DIVISION OF LOCAL GOVERNMENT AUDIT**



**REVIEW OF FUNDS**  
**ADMINISTERED BY DISTRICT ATTORNEYS GENERAL**  
**AND**  
**JUDICIAL DISTRICT DRUG TASK FORCES**  
  
**FIRST THROUGH THIRTY-FIRST JUDICIAL DISTRICTS**  
**FOR THE YEAR ENDED JUNE 30, 2017**

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

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

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

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## TABLE OF CONTENTS

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	Page(s)
Summary of Findings	7
<u>INTRODUCTORY SECTION</u>	8
Transmittal Letter	9
Roster of District Attorneys General	10-13
Introduction	14-18
<u>FINDINGS, RECOMMENDATIONS, AND FINANCIAL SECTION</u>	19
<b>First Judicial District</b>	20
Findings and Recommendations	21
Balance Sheet	22
Summary of Financial Operations	23-24
<b>Second Judicial District</b>	25
Findings and Recommendations	26
Balance Sheet	27
Summary of Financial Operations	28-29
<b>Third Judicial District</b>	30
Findings and Recommendations	31
Balance Sheet	32
Summary of Financial Operations	33-34
<b>Fourth Judicial District</b>	35
Findings and Recommendations	36
Balance Sheet	37
Summary of Financial Operations	38-39
<b>Fifth Judicial District</b>	40
Findings and Recommendations	41
Balance Sheet	42
Summary of Financial Operations	43-44
<b>Sixth Judicial District</b>	45
Findings and Recommendations	46
Balance Sheet	47
Summary of Financial Operations	48

	Page(s)
<b>Seventh Judicial District</b>	49
Findings and Recommendations	50
Balance Sheet	51
Summary of Financial Operations	52-53
<b>Eighth Judicial District</b>	54
Findings and Recommendations	55
Balance Sheet	56
Summary of Financial Operations	57-58
<b>Ninth Judicial District</b>	59
Findings and Recommendations	60
Balance Sheet	61
Summary of Financial Operations	62-63
<b>Tenth Judicial District</b>	64
Findings and Recommendations	65
Balance Sheet	66
Summary of Financial Operations	67-68
<b>Eleventh Judicial District</b>	69
Findings and Recommendations	70
Balance Sheet	71
Summary of Financial Operations	72
<b>Twelfth Judicial District</b>	73
Findings and Recommendations	74
Balance Sheet	75
Summary of Financial Operations	76-77
<b>Thirteenth Judicial District</b>	78
Findings and Recommendations	79
Balance Sheet	80
Summary of Financial Operations	81
<b>Fourteenth Judicial District</b>	82
Findings and Recommendations	83
Balance Sheet	84
Summary of Financial Operations	85-86
<b>Fifteenth Judicial District</b>	87
Findings and Recommendations	88
Balance Sheet	89
Summary of Financial Operations	90-91

	Page(s)
<b>Sixteenth Judicial District</b>	92
Findings and Recommendations	93
Balance Sheet	94
Summary of Financial Operations	95
<b>Seventeenth Judicial District</b>	96
Findings and Recommendations	97
Balance Sheet	98
Summary of Financial Operations	99-100
<b>Eighteenth Judicial District</b>	101
Findings and Recommendations	102
Balance Sheet	103
Summary of Financial Operations	104-105
<b>Nineteenth Judicial District</b>	106
Findings and Recommendations	107
Balance Sheet	108
Summary of Financial Operations	109-110
<b>Twentieth Judicial District</b>	111
Findings and Recommendations	112
Balance Sheet	113
Summary of Financial Operations	114-115
<b>Twenty-first Judicial District</b>	116
Findings and Recommendations	117
Balance Sheet	118
Summary of Financial Operations	119-120
<b>Twenty-second Judicial District</b>	121
Findings and Recommendations	122
Balance Sheet	123
Summary of Financial Operations	124-125
<b>Twenty-third Judicial District</b>	126
Findings and Recommendations	127
Balance Sheet	128
Summary of Financial Operations	129-130
<b>Twenty-fourth Judicial District</b>	131
Findings and Recommendations	132
Balance Sheet	133
Summary of Financial Operations	134-135

	Page(s)
<b>Twenty-fifth Judicial District</b>	136
Findings and Recommendations	137
Balance Sheet	138
Summary of Financial Operations	139
<b>Twenty-sixth Judicial District</b>	140
Findings and Recommendations	141
Balance Sheet	142
Summary of Financial Operations	143
<b>Twenty-seventh Judicial District</b>	144
Findings and Recommendations	145
Balance Sheet	146
Summary of Financial Operations	147
<b>Twenty-eighth Judicial District</b>	148
Findings and Recommendations	119
Balance Sheet	150
Summary of Financial Operations	151
<b>Twenty-ninth Judicial District</b>	152
Findings and Recommendations	153
Balance Sheet	154
Summary of Financial Operations	155
<b>Thirtieth Judicial District</b>	156
Findings and Recommendations	157
Balance Sheet	158
Summary of Financial Operations	159-160
<b>Thirty-first Judicial District</b>	161
Findings and Recommendations	162
Balance Sheet	163
Summary of Financial Operations	164

## ***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, 2017

### ***Scope***

Our review included an examination of funds administered by the district attorneys general for the year ended June 30, 2017. 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, 2017.

### ***Results***

Our review resulted in no findings.

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# INTRODUCTORY SECTION

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JUSTIN P. WILSON  
*Comptroller*

JASON E. MUMPOWER  
*Chief of Staff*

June 26, 2018

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, 2017, 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", written in a cursive style.

Justin P. Wilson  
Comptroller of the Treasury

JPW/yu

State of Tennessee  
Roster of District Attorneys General  
June 30, 2017

<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	Dan Armstrong
Fourth	Cocke Grainger Jefferson Sevier	James Dunn
Fifth	Blount	Mike Flynn
Sixth	Knox	Charme Allen
Seventh	Anderson	David Clark
Eighth	Campbell Claiborne Fentress Scott Union	Jared Effler
Ninth	Loudon Meigs Morgan Roane	Russell Johnson
Tenth	Bradley McMinn Monroe Polk	Stephen D. Crump

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

Judicial District	Counties Included in Judicial District	District Attorney General
Eleventh	Hamilton	Neal Pinkston
Twelfth	Bledsoe Franklin Grundy Marion Rhea Sequatchie	J. Michael Taylor
Thirteenth	Clay Cumberland DeKalb Overton Pickett Putnam White	Bryant Dunaway
Fourteenth	Coffee	Craig Northcott
Fifteenth	Trousdale Jackson Macon Smith Wilson	Tom P. Thompson, Jr.
Sixteenth	Cannon Rutherford	Jennings Jones
Seventeenth	Bedford Lincoln Marshall Moore	Robert Carter
Eighteenth	Sumner	Lawrence Ray Whitley
Nineteenth	Montgomery Robertson	John W. Carney

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

<u>Judicial District</u>	<u>Counties Included in Judicial District</u>	<u>District Attorney General</u>
Twentieth	Davidson	Glenn Funk
Twenty-first	Hickman Lewis Perry Williamson	Kim Helper
Twenty-second	Giles Lawrence Maury Wayne	Brent Cooper
Twenty-third	Cheatham Dickson Houston Humphreys Stewart	Ray Crouch, Jr.
Twenty-fourth	Benton Carroll Decatur Hardin Henry	Matt Stowe
Twenty-fifth	Fayette Hardeman Lauderdale McNairy Tipton	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, 2017, for the first through the thirty-first judicial districts of the State of Tennessee. A separate review was conducted in each of the 31 judicial districts of the funds administered by the District Attorneys General and Judicial District Drug Task Forces. The results of our reviews of the judicial districts are presented in this report.

## BACKGROUND

Each judicial district comprises from one to seven counties. Main offices are generally in the county where the district attorney general resides, with branch offices located in other counties. The district attorneys general had funds on deposit with some county trustees included in the respective judicial districts. The county trustees had one or more of the following types of funds on deposit: District Attorney General, Drug Task Force, Federal Asset Forfeiture, Metro/County Appropriations, and Others.

### **District Attorney General Fund**

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

### **Drug Task Force Fund**

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

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

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

## **Federal Asset Forfeiture Fund**

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

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

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

## **Metro/County Appropriations Fund**

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

## **Other Funds**

Other funds in the Fifteenth Judicial District consist of funds contributed to the District Attorney General's Office from Wilson County and the City of Lebanon from a drug case. Other funds in the Thirtieth Judicial District consist of funds raised from contributions from the City of Memphis to enhance a witness protection program. 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), proceeds from fines of businesses and citizens reported as public nuisances (D.A. Nuisance Fund), copy fees for data processing (Escrow for D.P. Services Fund), seized assets and other seized funds from street gangs (Multi-Gang Unit Fund), and donations received from various groups to promote initiatives to increase the quality of life in certain communities located in Shelby County (Broken Window 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 7-1-16	Revenues	Expenditures	Other Financing Sources (Uses)	Balance 6-30-17
District Attorney General	\$ 3,269,648	\$ 904,637	\$ (820,846)	\$ (62,991)	\$ 3,290,448
Drug Task Force	13,706,736	12,148,937	(10,762,608)	(159,148)	14,933,917
Federal Asset Forfeiture	126,505	99,093	(117,695)	0	107,903
Metro/County Appropriations	95,384	583,559	(6,881,572)	6,319,054	116,425
Other	239,988	268,800	(220,277)	0	288,511
Total	<u>\$ 17,438,261</u>	<u>\$ 14,005,026</u>	<u>\$ (18,802,998)</u>	<u>\$ 6,096,915</u>	<u>\$ 18,737,204</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	\$ 50,750
Second	Sullivan	411,167
Third	Greene	4,473
Fourth	Sevier	103,685
Sixth	Knox	3,062,585
Seventh	Anderson	34,409
Eighth	Campbell	28,945
"	Scott	23,211
"	Claiborne	33,117
Ninth	Roane	15,000
Eleventh	Hamilton	1,306,351
Thirteenth	Overton	26,275
"	Putnam	70,064
Fifteenth	Town of Carthage	7,000
Sixteenth	Rutherford	159,901
Eighteenth	Sumner	74,603
Nineteenth	Montgomery	47,566
"	Robertson	4,800
Twentieth	Davidson	6,483,958 *
Twenty-third	Dickson	18,000 *
"	Cheatham	18,000 *
"	Houston	2,585 *
"	Humphreys	6,000 *
"	Stewart	2,584 *
"	Ashland City	1,500 *
"	City of Dickson	17,000 *
"	City of New Johnsonville	1,500 *
"	City of McEwen	1,500 *
"	City of White Bluff	1,500 *
Twenty-sixth	Madison	79,430
"	City of Jackson	128,568
Twenty-seventh	Weakley	40,312
Thirtieth	Shelby	<u>10,230,662</u>
Total		<u>\$ 22,497,001</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, 2017. 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, 2017. Our reviews consisted of tests of records and auditing procedures that we considered necessary in the circumstances.

Our review resulted in no findings.

## **SUBSEQUENT EVENTS**

Subsequent to June 30, 2017, First Judicial District Attorney General, Tony Clark, passed away. He was replaced by Ken C. Baldwin.

Subsequent to June 30, 2017, Twenty-Fifth Judicial District Attorney General, D. Michael Dunavant, was appointed as United States Attorney for the Western District of Tennessee. He was replaced by Mark E. Davidson.

Subsequent to June 30, 2017, Twenty-Sixth Judicial District Attorney General, James G. Woodall, retired. He was replaced by Jody Pickens.

Subsequent to June 30, 2017, Twenty-Ninth Judicial District Attorney General, C. Phillip Bivens, retired. He was replaced by Danny Goodman, Jr.

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**FINDINGS, RECOMMENDATIONS  
AND FINANCIAL SECTION**

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FIRST JUDICIAL DISTRICT

**FIRST JUDICIAL DISTRICT**

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

District Attorney General  
First Judicial District  
Balance Sheet  
June 30, 2017

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 1,581	\$ 1,581
Cash in Bank	0	10,000	10,000
Equity in Pooled Cash and Investments:			
Cash with Trustee	190,843	160,784	351,627
Accounts Receivable	907	3,076	3,983
Due from Other Governments	0	2,500	2,500
	<hr/>		
Total Assets	\$ 191,750	\$ 177,941	\$ 369,691
	<hr/> <hr/>		
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 31,767	\$ 46,692	\$ 78,459
Due to Litigants, Heirs, and Others	0	6,243	6,243
Total Liabilities	\$ 31,767	\$ 52,935	\$ 84,702
	<hr/>		
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 159,983	\$ 0	\$ 159,983
Public Safety	0	125,006	125,006
Total Fund Balances	\$ 159,983	\$ 125,006	\$ 284,989
	<hr/>		
Total Liabilities and Fund Balances	\$ 191,750	\$ 177,941	\$ 369,691
	<hr/> <hr/>		

District Attorney General  
First Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2017

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 34,427	\$ 0	\$ 34,427
Drug Control Fines	0	10,959	10,959
Drug Task Force Forfeitures and Seizures	0	4,820	4,820
Proceeds from Confiscated Property	0	22,453	22,453
Miscellaneous Refunds	0	604	604
Contributions and Gifts	0	17,500	17,500
Drug Task Force Grant	0	51,000	51,000
Asset Forfeiture Funds	0	11,374	11,374
<b>Total Revenues</b>	<b>\$ 34,427</b>	<b>\$ 118,710</b>	<b>\$ 153,137</b>
<u>Expenditures</u>			
Salary Supplements	\$ 0	\$ 10,000	\$ 10,000
Clerical Personnel	0	30,990	30,990
Part-Time Personnel	29,510		
Other Fringe Benefits	2,257	12,648	14,905
Audit Services	0	3,275	3,275
Communication	0	8,552	8,552
Contracts with Government Agencies	0	48,381	48,381
Confidential Drug Enforcement Payments	0	14,266	14,266
Dues and Memberships	6,298	630	6,928
Maintenance Agreements	0	2,959	2,959
Maintenance and Repair Services - Vehicles	0	719	719
Postal Charges	0	93	93
Rentals	1,325	13,078	14,403
Tow-in Services	0	280	280
Travel	2,108	3,434	5,542
Remittance of Revenues Collected	0	300	300
Other Contracted Services	0	880	880
Electricity	0	1,511	1,511
Gasoline	0	6,292	6,292

(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	\$ 962	\$ 962
Office Supplies	0	1,688	1,688
Other Supplies and Materials	0	1,802	1,802
Building and Contents Insurance	0	1,502	1,502
Liability Insurance	0	2,587	2,587
Trustee's Commissions	351	147	498
Other Charges	14	504	518
Total Expenditures	<u>\$ 41,863</u>	<u>\$ 167,480</u>	<u>\$ 209,343</u>
Net Change in Fund Balance	\$ (7,436)	\$ (48,770)	\$ (56,206)
Fund Balance, July 1, 2016	<u>167,419</u>	<u>173,776</u>	<u>341,195</u>
Fund Balance, June 30, 2017	<u>\$ 159,983</u>	<u>\$ 125,006</u>	<u>\$ 284,989</u>

**SECOND JUDICIAL DISTRICT**

**SECOND JUDICIAL DISTRICT**

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

District Attorney General  
Second Judicial District  
Balance Sheet  
June 30, 2017

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 338,978	\$ 338,978
Cash in Bank	0	2,756	2,756
Equity in Pooled Cash and Investments:			
Cash with Trustee	44,407	309,758	354,165
Cash with Clerks, Register, and Sheriff	2,327	3,277	5,604
Due from Other Governments	0	3,858	3,858
 Total Assets	 \$ 46,734	 \$ 658,627	 \$ 705,361
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Due to Litigants, Heirs, and Others	\$ 0	\$ 2,205	\$ 2,205
Total Liabilities	\$ 0	\$ 2,205	\$ 2,205
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 46,734	\$ 0	\$ 46,734
Public Safety	0	656,422	656,422
Total Fund Balances	\$ 46,734	\$ 656,422	\$ 703,156
 Total Liabilities and Fund Balances	 \$ 46,734	 \$ 658,627	 \$ 705,361

District Attorney General  
Second Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2017

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 25,170	\$ 0	\$ 25,170
Drug Control Fines	0	23,104	23,104
Drug Court Fees	0	6,831	6,831
Drug Task Force Forfeitures and Seizures	0	324,301	324,301
Proceeds from Confiscated Property	0	120,837	120,837
Miscellaneous Refunds	799	1,525	2,324
Sale of Equipment	0	1,304	1,304
Drug Task Force Grant	0	51,000	51,000
Asset Forfeiture Funds	0	120,357	120,357
Other Governments and Citizens Groups	0	29,400	29,400
Total Revenues	\$ 25,969	\$ 678,659	\$ 704,628
<u>Expenditures</u>			
Salary Supplements	\$ 0	\$ 17,500	\$ 17,500
Secretary(s)	0	31,200	31,200
Other Fringe Benefits	0	6,692	6,692
Audit Services	0	1,257	1,257
Contracts with Government Agencies	0	54,000	54,000
Contracts with Private Agencies	0	3,263	3,263
Data Processing Services	1,548	0	1,548
Confidential Drug Enforcement Payments	0	11,670	11,670
Dues and Memberships	1,648	0	1,648
Janitorial Services	900	0	900
Legal Notices, Recording, and Court Cost	62	0	62
Licenses	0	63	63
Maintenance & Repair Services - Vehicles	0	3,741	3,741
Maintenance & Repair Services - Buildings	0	482	482
Maintenance & Repair Services - Records	0	550	550
Postal Charges	0	25	25
Printing, Stationary, and Forms	487	38	525

(Continued)

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

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Expenditures (Cont.)</u>			
Rentals	\$ 0	\$ 10,868	\$ 10,868
Tow-in Services	0	1,355	1,355
Travel	1,747	6,624	8,371
Tuition	6,712	2,220	8,932
Custodial Supplies	0	95	95
Data Processing Supplies	0	739	739
Gasoline	0	5,956	5,956
Law Enforcement Supplies	0	2,535	2,535
Office Supplies	0	3,823	3,823
Periodicals	809	0	809
Utilities	0	2,365	2,365
Vehicle Parts	0	261	261
Other Supplies and Materials	214	0	214
Premiums on Corporate Surety Bond	0	1,940	1,940
Trustee's Commissions	242	1,494	1,736
Law Enforcement Equipment	0	9,790	9,790
Total Expenditures	<u>\$ 14,369</u>	<u>\$ 180,546</u>	<u>\$ 194,915</u>
Net Change in Fund Balances	\$ 11,600	\$ 498,113	\$ 509,713
Fund Balances, July 1, 2016	<u>35,134</u>	<u>158,309</u>	<u>193,443</u>
Fund Balances, June 30, 2017	<u>\$ 46,734</u>	<u>\$ 656,422</u>	<u>\$ 703,156</u>

THIRD JUDICIAL DISTRICT

**THIRD JUDICIAL DISTRICT**

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

District Attorney General  
Third Judicial District  
Balance Sheet  
June 30, 2017

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 8,000	\$ 8,000
Cash in Bank	0	89,250	89,250
Equity in Pooled Cash and Investments:			
Cash with Trustee	216,945	125,591	342,536
Cash with Clerks, Register, and Sheriff	742	50	792
Accounts Receivable	0	2,138	2,138
Due from Other Governments	1,505	0	1,505
	<hr/>		
Total Assets	\$ 219,192	\$ 225,029	\$ 444,221
	<hr/>		
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 0	\$ 1,019	\$ 1,019
Due to Litigants, Heirs, and Others	0	83,497	83,497
Total Liabilities	\$ 0	\$ 84,516	\$ 84,516
	<hr/>		
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 219,192	\$ 0	\$ 219,192
Public Safety	0	140,513	140,513
Total Fund Balances	\$ 219,192	\$ 140,513	\$ 359,705
	<hr/>		
Total Liabilities and Fund Balances	\$ 219,192	\$ 225,029	\$ 444,221
	<hr/>		

District Attorney General  
Third Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2017

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 25,019	\$ 0	\$ 25,019
Drug Control Fines	0	2,193	2,193
Proceeds from Confiscated Property	0	142,402	142,402
Investment Income	0	252	252
Other Local Revenues	0	14,646	14,646
Sale of Equipment	0	7,056	7,056
Drug Task Force Grant	0	37,964	37,964
Asset Forfeiture Funds	0	10,285	10,285
Total Revenues	\$ 25,019	\$ 214,798	\$ 239,817
<u>Expenditures</u>			
Salary Supplements	\$ 0	\$ 18,987	\$ 18,987
Clerical Personnel	0	19,673	19,673
Other Fringe Benefits	0	6,862	6,862
Audit Services	0	5,165	5,165
Communication	634	7,754	8,388
Confidential Drug Enforcement Payments	0	32,387	32,387
Dues and Memberships	673	300	973
Licenses	0	3,308	3,308
Maintenance & Repair Services - Vehicles	0	3,360	3,360
Postal Charges	0	1,212	1,212
Travel	10,537	9,846	20,383
Tuition	5,250	0	5,250
Other Contracted Services	5,830	8,500	14,330
Equipment and Machinery Parts	0	1,525	1,525
Garage Supplies	0	199	199
Gasoline	0	11,397	11,397
Law Enforcement Supplies	0	69	69
Office Supplies	0	1,299	1,299
Periodicals	172	0	172

(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>			
Tires and Tubes	\$ 0	\$ 946	\$ 946
Other Supplies and Materials	0	199	199
Other Charges	0	3,581	3,581
Data Processing Equipment	2,007	210	2,217
Law Enforcement Equipment	0	2,769	2,769
Office Equipment	\$ 6,180	0	6,180
Total Expenditures	<u>\$ 31,283</u>	<u>\$ 139,548</u>	<u>\$ 170,831</u>
Net Change in Fund Balances	\$ (6,264)	\$ 75,250	\$ 68,986
Fund Balances, July 1, 2016	<u>225,456</u>	<u>65,263</u>	<u>290,719</u>
Fund Balances, June 30, 2017	<u>\$ 219,192</u>	<u>\$ 140,513</u>	<u>\$ 359,705</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, 2017

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 12,598	\$ 12,598
Cash in Bank	0	45,644	45,644
Equity in Pooled Cash and Investments:			
Cash with Trustee	55,671	165,307	220,978
Due From Other Governments	0	1,203	1,203
Total Assets	<u>\$ 55,671</u>	<u>\$ 224,752</u>	<u>\$ 280,423</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Due to Litigants, Heirs, and Others	\$ 0	\$ 37,074	\$ 37,074
Total Liabilities	<u>\$ 0</u>	<u>\$ 37,074</u>	<u>\$ 37,074</u>
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 55,671	\$ 0	\$ 55,671
Public Safety	0	187,678	187,678
Total Fund Balances	<u>\$ 55,671</u>	<u>\$ 187,678</u>	<u>\$ 243,349</u>
Total Liabilities and Fund Balances	<u>\$ 55,671</u>	<u>\$ 224,752</u>	<u>\$ 280,423</u>

District Attorney General  
Fourth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2017

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 39,571	\$ 0	\$ 39,571
Drug Control Fines	0	12,971	12,971
Drug Task Force Forfeitures and Seizures	0	7,007	7,007
Proceeds From Confiscated Property	0	65,538	65,538
Investment Income	0	58	58
Contributions and Gifts	2,750	0	2,750
Drug Task Force Grant	0	51,000	51,000
Other Direct Federal Revenue	0	3,569	3,569
<b>Total Revenues</b>	<b>\$ 42,321</b>	<b>\$ 140,143</b>	<b>\$ 182,464</b>
<u>Expenditures</u>			
Supervisor/Director	\$ 0	\$ 55,162	\$ 55,162
Clerical Personnel	0	38,323	38,323
Part-time Personnel	12,897	0	12,897
Other Salaries and Wages	0	30,673	30,673
Other Fringe Benefits	987	21,383	22,370
Audit Services	0	4,137	4,137
Communication	8,740	6,493	15,233
Confidential Drug Enforcement Payments	0	49,546	49,546
Dues and Memberships	964	123	1,087
Maintenance & Repair Services - Equipment	0	350	350
Maintenance & Repair Services - Vehicles	0	4,625	4,625
Postal Charges	0	510	510
Rentals	0	12,771	12,771
Travel	2,155	689	2,844
Data Processing Supplies	0	893	893
Electricity	0	796	796
Gasoline	0	8,935	8,935
Law Enforcement Supplies	0	171	171
Office Supplies	21	440	461
Water and Sewer	0	530	530

(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>			
Other Supplies and Materials	\$ 0	\$ 40	\$ 40
Building and Contents Insurance	0	1,676	1,676
Premiums on Corporate Surety Bonds	0	90	90
Trustee's Commission	210	806	1,016
In Service/Staff Development	4,150	0	4,150
Law Enforcement Equipment	1,002	0	1,002
Other Charges	1,907	0	1,907
Total Expenditures	<u>\$ 33,033</u>	<u>\$ 239,162</u>	<u>\$ 272,195</u>
Net Change in Fund Balances	\$ 9,288	\$ (99,019)	\$ (89,731)
Fund Balances, July 1, 2016	<u>46,383</u>	<u>286,697</u>	<u>333,080</u>
Fund Balances, June 30, 2017	<u>\$ 55,671</u>	<u>\$ 187,678</u>	<u>\$ 243,349</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, 2017

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 2,186	\$ 2,186
Cash in Bank	0	6,464	6,464
Equity in Pooled Cash and Investments:			
Cash with Trustee	181,748	1,170,847	1,352,595
Cash with Clerks, Register, and Sheriff	1,424	6,793	8,217
Total Assets	\$ 183,172	\$ 1,186,290	\$ 1,369,462

LIABILITIES AND FUND BALANCES

<u>Liabilities</u>			
Accounts Payable	\$ 0	\$ 20,187	\$ 20,187
Due to Litigants, Heirs, and Others	0	46,363	46,363
Total Liabilities	\$ 0    \$ 66,550    \$ 66,550		
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 183,172	\$ 0	\$ 183,172
Public Safety	0	1,119,740	1,119,740
Total Fund Balances	\$ 183,172    \$ 1,119,740    \$ 1,302,912		
Total Liabilities and Fund Balances	\$ 183,172    \$ 1,186,290    \$ 1,369,462		

District Attorney General  
Fifth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2017

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 17,943	\$ 0	\$ 17,943
Drug Control Fines	0	91,688	91,688
Drug Task Force Forfeitures and Seizures	0	107,912	107,912
Investment Income	1,153	7,485	8,638
Drug Task Force Grant	0	42,000	42,000
Contributions	0	23,750	23,750
Sale of Property	0	767	767
<b>Total Revenues</b>	<b>\$ 19,096</b>	<b>\$ 273,602</b>	<b>\$ 292,698</b>
<u>Expenditures</u>			
Audit Services	\$ 0	\$ 2,847	\$ 2,847
Communication	0	21,978	21,978
Confidential Drug Enforcement Payments	0	16,626	16,626
Dues and Memberships	0	385	385
Licenses	0	82	82
Maintenance and Repair Services	0	215	215
Printing, Stationery, and Forms	0	214	214
Postal Charges	0	368	368
Travel	0	15,461	15,461
Tuition	0	4,635	4,635
Other Contracted Services	0	8,339	8,339
Law Enforcement Supplies	0	15,616	15,616
Office Supplies	0	1,858	1,858
Tires and Tubes	0	1,071	1,071
Utilities	0	4,806	4,806
Vehicle Parts	0	315	315
Other Supplies and Materials	0	211	211
Liability Insurance	0	262	262
Trustee's Commissions	196	1,458	1,654
Other Charges	0	6,249	6,249

(Continued)

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

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Expenditures (Cont.)</u>			
Motor Vehicles	\$ 0	\$ 39,075	\$ 39,075
Data Processing Equipment	0	42,441	42,441
Law Enforcement Equipment	0	19,008	19,008
Building Construction	0	107,087	107,087
Total Expenditures	<u>\$ 196</u>	<u>\$ 310,607</u>	<u>\$ 310,803</u>
Other Financing Sources (Uses):			
Transfers to the Blount County			
General Fund - Salary Supplements	\$ 0	\$ (33,000)	\$ (33,000)
Total Other Financing Sources (Uses)	<u>\$ 0</u>	<u>\$ (33,000)</u>	<u>\$ (33,000)</u>
Net Change in Fund Balances	\$ 18,900	\$ (70,005)	\$ (51,105)
Fund Balances, July 1, 2016	<u>164,272</u>	<u>1,189,745</u>	<u>1,354,017</u>
Fund Balances, June 30, 2017	<u>\$ 183,172</u>	<u>\$ 1,119,740</u>	<u>\$ 1,302,912</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, 2017

District  
Attorney  
General  
Fund

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ASSETS

Equity in Pooled Cash and Investments:

Cash with Trustee

\$ 433,197

Cash with Clerks, Register and Sheriff

2,670

Total Assets

\$ 435,867

FUND BALANCE

Restricted for:

Administration of Justice

\$ 435,867

Total Fund Balance

\$ 435,867

District Attorney General  
Sixth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2017

	District Attorney General Fund
<hr/>	
<u>Revenues</u>	
District Attorney General Fees	\$ 49,201
Total Revenues	<u>\$ 49,201</u>
 <u>Expenditures</u>	
Secretaries and Law Clerks	\$ 649
Other Fringe Benefits	51
Other Contracted Services	<u>13,825</u>
Total Expenditures	<u>\$ 14,525</u>
 Net Change in Fund Balance	 \$ 34,676
Fund Balance, July 1, 2016	<u>401,191</u>
 Fund Balance, June 30, 2017	 <u>\$ 435,867</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, 2017

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 518	\$ 518
Cash in Bank	0	417,265	417,265
Equity in Pooled Cash and Investments:			
Cash with Trustee	18,855	172,721	191,576
Cash with Clerks, Register, and Sheriff	291	0	291
Accounts Receivable	0	22,327	22,327
Due from Other Governments	0	21,812	21,812
Total Assets	<u>\$ 19,146</u>	<u>\$ 634,643</u>	<u>\$ 653,789</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 100	\$ 3,596	\$ 3,696
Due to Litigants, Heirs, & Others	0	416,762	416,762
Total Liabilities	<u>\$ 100</u>	<u>\$ 420,358</u>	<u>\$ 420,458</u>
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 19,046	\$ 0	\$ 19,046
Public Safety	0	214,285	214,285
Total Fund Balances	<u>\$ 19,046</u>	<u>\$ 214,285</u>	<u>\$ 233,331</u>
Total Liabilities and Fund Balances	<u>\$ 19,146</u>	<u>\$ 634,643</u>	<u>\$ 653,789</u>

District Attorney General  
Seventh Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2017

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 6,632	\$ 0	\$ 6,632
Drug Control Fines	0	11	11
Drug Task Force Forfeitures and Seizures	0	230,460	230,460
Contributions and Gifts	0	2,158	2,158
Drug Task Force Grant	0	66,745	66,745
<b>Total Revenues</b>	<b>\$ 6,632</b>	<b>\$ 299,374</b>	<b>\$ 306,006</b>
<u>Expenditures</u>			
Salary Supplements	\$ 0	\$ 9,242	\$ 9,242
Audit Services	0	3,702	3,702
Communication	670	2,881	3,551
Confidential Drug Enforcement Payments	0	4,062	4,062
Dues and Memberships	300	0	300
Maintenance and Repair Services - Vehicles	0	2,874	2,874
Postal Charges	0	40	40
Printing, Stationery, and Forms	0	309	309
Travel	0	2,180	2,180
Other Contracted Services	2,929	0	2,929
Remittance of Revenues Collected	0	46,704	46,704
Law Enforcement Supplies	1,274	13,984	15,258
Gasoline	0	3,096	3,096
Periodicals	144	0	144
Other Supplies and Materials	453	5,940	6,393
Insurance	0	6,659	6,659
Trustee's Commission	70	2,385	2,455
In Service/Staff Development	2,075	4,426	6,501
Other Charges	1,889	10,830	12,719
Furniture and Fixtures	2,585	0	2,585
<b>Total Expenditures</b>	<b>\$ 12,389</b>	<b>\$ 119,314</b>	<b>\$ 131,703</b>

(Continued)

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

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Other Financing Sources (Uses):</u>			
Insurance Recovery	\$ 0	\$ 8,450	\$ 8,450
Transfers to District Attorneys' General Conference - Salary Supplements	0	(5,591)	(5,591)
Total Other Financing Sources (Uses)	<u>\$ 0</u>	<u>\$ 2,859</u>	<u>\$ 2,859</u>
Net Change in Fund Balances	\$ (5,757)	\$ 182,919	\$ 177,162
Fund Balances, July 1, 2016	<u>24,803</u>	<u>31,366</u>	<u>56,169</u>
Fund Balances, June 30, 2017	<u>\$ 19,046</u>	<u>\$ 214,285</u>	<u>\$ 233,331</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, 2017

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 8,583	\$ 8,583
Cash in Bank	0	2,144	2,144
Equity in Pooled Cash and Investments:			
Cash with Trustee	84,235	176,646	260,881
Accounts Receivable	0	9,595	9,595
Cash Shortage (*)	0	14,632	14,632
 Total Assets	 \$ 84,235	 \$ 211,600	 \$ 295,835

LIABILITIES AND FUND BALANCES

<u>Liabilities</u>			
Payroll Deductions	\$ 0	\$ 2,308	\$ 2,308
Due to Litigants, Heirs, and Others	0	21,092	21,092
Total Liabilities	\$ 0	\$ 23,400	\$ 23,400
 <u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 84,235	\$ 0	\$ 84,235
Public Safety	0	188,200	188,200
Total Fund Balances	\$ 84,235	\$ 188,200	\$ 272,435
 Total Liabilities and Fund Balances	 \$ 84,235	 \$ 211,600	 \$ 295,835

(\*) As noted in the Fiscal Year 2015 report, the former Drug Task Force Director was found guilty of two felony counts of official misconduct and one felony count of theft over \$10,000. In September 2015 he was sentenced to five years of supervised probation and was ordered to pay court costs and \$21,872.91 in restitution to the Drug Task Force at the rate of \$400 per month. As of June 30, 2017, the former director has paid all required court costs and has paid restitution of \$7,241, leaving an outstanding Cash Shortage balance of \$14,631.91 at June 30, 2017.

District Attorney General  
Eighth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2017

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 33,442	\$ 0	\$ 33,442
Drug Task Force Forfeitures and Seizures	0	111,974	111,974
Sale of Equipment	0	56,960	56,960
Miscellaneous Refunds	0	13,793	13,793
Drug Task Force Grant	0	51,000	51,000
Total Revenues	<u>\$ 33,442</u>	<u>\$ 233,727</u>	<u>\$ 267,169</u>
<u>Expenditures</u>			
Supervisor/Director	\$ 0	\$ 48,000	\$ 48,000
Assistant(s)	0	44,000	44,000
Salary Supplements	0	12,541	12,541
Secretaries	0	28,692	28,692
Other Salaries and Wages	0	2,464	2,464
Other Fringe Benefits	0	33,173	33,173
Communication	0	7,917	7,917
Confidential Drug Enforcement Payments	0	15,581	15,581
Maintenance and Repair Services - Vehicles	0	2,916	2,916
Postage Charges	0	123	123
Rentals	0	30,000	30,000
Tow-in Services	0	2,329	2,329
Travel	1,918	1,897	3,815
Other Contracted Services	400	3,215	3,615
Electricity	0	2,303	2,303
Gasoline	0	7,810	7,810
Law Enforcement Supplies	0	1,057	1,057
Office Supplies	5,230	722	5,952
Tires and Tubes	0	205	205
Water and Sewer	0	1,291	1,291
Vehicle Parts	0	1,543	1,543
Other Supplies and Materials	0	2,217	2,217
Other Charges	0	3,156	3,156

(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>			
Trustee's Commissions	\$ 0	\$ 1,736	\$ 1,736
Vehicle and Equipment Insurance	0	10,848	10,848
Workers' Compensation Insurance	0	3,555	3,555
Law Enforcement Equipment	0	3,229	3,229
Total Expenditures	<u>\$ 7,548</u>	<u>\$ 272,520</u>	<u>\$ 280,068</u>
Other Financing Sources (Uses):			
Transfers to District Attorneys' General			
Conference- Salary Supplements	\$ (9,224)	\$ 0	\$ (9,224)
Total Other Financing Sources (Uses)	<u>\$ (9,224)</u>	<u>\$ 0</u>	<u>\$ (9,224)</u>
Net Change in Fund Balances	\$ 16,670	\$ (38,793)	\$ (22,123)
Fund Balances, July 1, 2016	<u>67,565</u>	<u>226,993</u>	<u>294,558</u>
Fund Balances, June 30, 2017	<u>\$ 84,235</u>	<u>\$ 188,200</u>	<u>\$ 272,435</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, 2017

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 1,200	\$ 1,200
Cash in Bank	0	28,728	28,728
Equity in Pooled Cash and Investments:			
Cash with Trustee	28,198	139,011	167,209
Cash with Clerks, Register, and Sheriff	394	114	508
Accounts Receivable	0	784	784
Due from Other Governments	450	10,684	11,134
Prepaid Items	0	11,521	11,521
	<hr/>		
Total Assets	\$ 29,042	\$ 192,042	\$ 221,084
	<hr/> <hr/>		
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 2,751	\$ 2,501	\$ 5,252
Due to Litigants, Heirs, and Others	0	28,728	28,728
Total Liabilities	\$ 2,751	\$ 31,229	\$ 33,980
	<hr/>		
<u>Fund Balances</u>			
Nonspendable:			
Prepaid Items	\$ 0	\$ 11,521	\$ 11,521
Restricted for:			
Administration of Justice	26,291	0	26,291
Public Safety	0	149,292	149,292
Total Fund Balances	\$ 26,291	\$ 160,813	\$ 187,104
	<hr/>		
Total Liabilities and Fund Balances	\$ 29,042	\$ 192,042	\$ 221,084
	<hr/> <hr/>		

District Attorney General  
Ninth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2017

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 17,265	\$ 0	\$ 17,265
Drug Control Fines	0	18,194	18,194
Officers Costs	0	343	343
Drug Task Force Forfeitures and Seizures	0	12,242	12,242
Proceeds from Confiscated Property	0	35,536	35,536
Other Fines, Forfeitures, and Penalties	0	2,478	2,478
Investment Income	0	10	10
Contributions and Gifts	0	33,020	33,020
Sale of Equipment	0	393	393
Drug Task Force Grant	0	55,250	55,250
Other Direct Federal	0	7,884	7,884
<b>Total Revenues</b>	<b>\$ 17,265</b>	<b>\$ 165,350</b>	<b>\$ 182,615</b>
<u>Expenditures</u>			
Assistant(s)	\$ 0	\$ 53,318	\$ 53,318
Part-time Personnel	0	755	755
Overtime Pay	0	4,846	4,846
Social Security	0	4,528	4,528
State Retirement	0	4,108	4,108
Life Insurance	0	66	66
Medical Insurance	0	7,014	7,014
Dental Insurance	0	300	300
Other Fringe Benefits	0	480	480
Audit Services	0	1,250	1,250
Communication	1,710	3,611	5,321
Confidential Drug Enforcement Payments	0	6,110	6,110
Licenses	0	61	61
Maintenance Agreements	0	150	150
Maintenance and Repair Services - Vehicles	0	593	593
Printing, Stationery, and Forms	1,479	0	1,479
Rentals	0	9,600	9,600
Tow-in Services	0	2,875	2,875
Travel	1,992	4,354	6,346

(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>			
Gasoline	\$ 0	\$ 5,233	\$ 5,233
Law Enforcement Supplies	718	2,434	3,152
Office Supplies	1,387	389	1,776
Tires and Tubes	0	1,036	1,036
Other Supplies and Materials	9,129	6,547	15,676
Premium on Corporate Surety Bond	251	287	538
Trustee's Commissions	175	588	763
In Service/Staff Development	138	0	138
Other Charges	129	181	310
Vehicle and Equipment Insurance	0	11,221	11,221
Total Expenditures	<u>\$ 17,108</u>	<u>\$ 131,935</u>	<u>\$ 149,043</u>
<u>Other Financing Sources (Uses):</u>			
Transfers to District Attorneys' General			
Conference - Salary Supplements	\$ 0	\$ (31,375)	\$ (31,375)
Total Other Financing Sources (Uses)	<u>\$ 0</u>	<u>\$ (31,375)</u>	<u>\$ (31,375)</u>
Net Change in Fund Balances	\$ 157	\$ 2,040	\$ 2,197
Fund Balance, July 1, 2016	<u>26,134</u>	<u>158,773</u>	<u>184,907</u>
Fund Balance, June 30, 2017	<u>\$ 26,291</u>	<u>\$ 160,813</u>	<u>\$ 187,104</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, 2017

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 4,225	\$ 4,225
Cash in Bank	0	251,428	251,428
Equity in Pooled Cash and Investments:			
Cash with Trustee	164,973	320,736	485,709
Accounts Receivable	3,546	10,873	14,419
Total Assets	\$ 168,519	\$ 587,262	\$ 755,781
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 411	\$ 762	\$ 1,173
Due to Litigants, Heirs, and Others	0	132,964	132,964
Total Liabilities	\$ 411	\$ 133,726	\$ 134,137
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 168,108	\$ 0	\$ 168,108
Public Safety	0	453,536	453,536
Total Fund Balances	\$ 168,108	\$ 453,536	\$ 621,644
Total Liabilities and Fund Balances	\$ 168,519	\$ 587,262	\$ 755,781

District Attorney General  
Tenth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2017

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 51,034	\$ 0	\$ 51,034
Drug Control Fines	0	47,809	47,809
Drug Task Force Forfeitures and Seizures	0	348,414	348,414
Investment Income	515	3,341	3,856
Contributions and Gifts	0	809	809
Other Local Revenues	0	281	281
Other Federal through State	0	3,020	3,020
Drug Task Force Grant	0	38,460	38,460
Other Direct Federal Revenue	0	1,241	1,241
Contributions	0	16,000	16,000
Insurance Recovery	0	3,967	3,967
<b>Total Revenues</b>	<b>\$ 51,549</b>	<b>\$ 463,342</b>	<b>\$ 514,891</b>
<u>Expenditures</u>			
Drug Task Force Personnel	\$ 0	\$ 360,475	\$ 360,475
Secretary(s)	0	36,847	36,847
Temporary Personnel	8,511	0	8,511
Overtime Pay	0	7,091	7,091
In Service Training	0	8,810	8,810
Social Security	651	29,459	30,110
State Retirement	0	15,354	15,354
Employee and Dependent Insurance	0	80,124	80,124
Life Insurance	0	563	563
Unemployment Compensation	26	507	533
Audit Services	0	2,383	2,383
Communications	5,811	12,930	18,741
Contributions	0	2,000	2,000
Confidential Drug Enforcement Payments	0	22,608	22,608
Maintenance Agreements	0	22,276	22,276
Maintenance and Repair Services - Buildings	0	975	975
Maintenance and Repair Services - Vehicles	0	9,402	9,402

(Continued)

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

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Expenditures (Cont.)</u>			
Pest Control	\$ 0	\$ 250	\$ 250
Postal Charges	0	655	655
Rentals	0	1,807	1,807
Towing Services	0	810	810
Travel	28,138	10,661	38,799
Veterinary Services	0	471	471
Remittance of Revenues Collected	0	117,477	117,477
Disposal Fees	0	810	810
Other Contracted Services	0	235	235
Animal Food and Supplies	0	1,135	1,135
Gasoline	0	13,530	13,530
Law Enforcement Supplies	0	5,897	5,897
Office Supplies	8,274	5,901	14,175
Uniforms	0	630	630
Utilities	0	8,918	8,918
Other Supplies and Materials	13,685	0	13,685
Liability Insurance	0	15,797	15,797
Trustee's Commissions	469	0	469
Workers' Compensation Insurance	16	7,815	7,831
Other Charges	0	817	817
Law Enforcement Equipment	0	44,836	44,836
Motor Vehicles	0	10,505	10,505
Office Equipment	0	567	567
Other Equipment	14,676	0	14,676
Total Expenditures	<u>\$ 80,257</u>	<u>\$ 861,328</u>	<u>\$ 941,585</u>
Net Change in Fund Balances	\$ (28,708)	\$ (397,986)	\$ (426,694)
Fund Balances, July 1, 2016	<u>196,816</u>	<u>851,522</u>	<u>1,048,338</u>
Fund Balances, June 30, 2017	<u>\$ 168,108</u>	<u>\$ 453,536</u>	<u>\$ 621,644</u>

ELEVENTH JUDICIAL DISTRICT

**ELEVENTH JUDICIAL DISTRICT**

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

District Attorney General  
Eleventh Judicial District  
Balance Sheet  
June 30, 2017

District  
Attorney  
General  
Fund

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ASSETS

Equity in Pooled Cash and Investments:

    Cash with Trustee

\$ 107,517

Due from Other Funds

2,079

Total Assets

\$ 109,596

LIABILITIES AND FUND BALANCES

Liabilities

    Due to Other Funds

\$ 13,260

Fund Balances

    Restricted for:

        Administration of Justice

\$ 96,336

Total Liabilities and Fund Balances

\$ 109,596

District Attorney General  
Eleventh Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2017

	District Attorney General Fund
<hr/>	
<u>Revenues</u>	
District Attorney General Fees	\$ 30,768
Investment Income	872
Total Revenues	<u>\$ 31,640</u>
 <u>Expenditures</u>	
Salaries	\$ 8,812
Employee Benefits	926
Trustee's Commission	5
Computer Program Development	14,782
Computer Support	2,756
Miscellaneous	3,769
Total Expenditures	<u>\$ 31,050</u>
 Other Financing Sources (Uses):	
Transfers to District Attorneys'	
General Conference:	
Registration Fees	<u>\$ (9,370)</u>
Total Other Financing Sources (Uses)	<u>\$ (9,370)</u>
 Net Change in Fund Balance	\$ (8,780)
Fund Balance, July 1, 2016	<u>105,116</u>
 Fund Balance, June 30, 2017	<u><u>\$ 96,336</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, 2017

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 300	\$ 300
Equity in Pooled Cash and Investments:			
Cash with Trustee	38,741	46,421	85,162
Cash with Clerks, Register, and Sheriff	0	2,461	2,461
Due from Other Governments	2,432	0	2,432
	<hr/>		
Total Assets	\$ 41,173	\$ 49,182	\$ 90,355

FUND BALANCES

Fund Balances

Restricted for:			
Administration of Justice	\$ 41,173	\$ 0	\$ 41,173
Public Safety	0	49,182	49,182
	<hr/>		
Total Fund Balances	\$ 41,173	\$ 49,182	\$ 90,355

District Attorney General  
Twelfth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2017

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
Drug Control Fines	\$ 0	\$ 1,152	\$ 1,152
Other Local Option Taxes	0	23,652	23,652
District Attorney General Fees	23,988	0	23,988
Drug Task Force Forfeitures and Seizures	0	11,547	11,547
Other Local Option Revenue	391	0	391
<b>Total Revenues</b>	<b>\$ 24,379</b>	<b>\$ 36,351</b>	<b>\$ 60,730</b>
<u>Expenditures</u>			
Supervisor/Director	\$ 0	\$ 26,121	\$ 26,121
Deputies	0	9,692	9,692
Clerical Personnel	0	7,417	7,417
Social Security	0	3,279	3,279
State Retirement	0	2,819	2,819
Employee and Dependent Insurance	0	1,228	1,228
Unemployment Compensation	0	102	102
Communication	5,089	0	5,089
Audit Services	0	3,562	3,562
Confidential Drug Enforcement Payments	0	4,700	4,700
Maintenance and Repair Services - Equipment	0	170	170
Janitorial Services	980	0	980
Rentals	3,660	2,400	6,060
Travel	300	959	1,259
Gasoline	0	1,419	1,419
Office Supplies	0	528	528
Uniforms	0	111	111
Equipment	0	51	51

(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	\$ 233	\$ 233
Vehicle Parts	0	754	754
Premiums on Corporate Surety Bonds	0	245	245
Trustee's Commission	227	368	595
Other Charges	3,452	475	3,927
Total Expenditures	<u>\$ 13,708</u>	<u>\$ 66,633</u>	<u>\$ 80,341</u>
Other Financing Sources (Uses):			
Transfers to District Attorneys'			
General Conference:			
Contributions	\$ (3,975)	\$ 0	\$ (3,975)
Total Other Financing Sources (Uses)	<u>\$ (3,975)</u>	<u>\$ 0</u>	<u>\$ (3,975)</u>
Net Change in Fund Balances	\$ 6,696	\$ (30,282)	\$ (19,611)
Fund Balances, July 1, 2016	<u>34,477</u>	<u>\$ 79,464</u>	<u>113,941</u>
Fund Balances, June 30, 2017	<u>\$ 41,173</u>	<u>\$ 49,182</u>	<u>\$ 90,355</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, 2017

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

Equity in Pooled Cash and Investments:

Cash with Trustee	\$ 85,765	\$ 8,542	\$ 94,307
Cash with Clerks, Register, and Sheriff	2,423	192	2,615
Due from Other Governments	0	4,355	4,355
<hr/>			
Total Assets	\$ 88,188	\$ 13,089	\$ 101,277

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FUND BALANCES

Fund Balances

Restricted for:			
Administration of Justice	\$ 88,188	\$ 0	\$ 88,188
Public Safety	0	13,089	13,089
<hr/>			
Total Fund Balances	\$ 88,188	\$ 13,089	\$ 101,277
<hr/>			
Total Liabilities and Fund Balances	\$ 88,188	\$ 13,089	\$ 101,277

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District Attorney General  
Thirteenth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2017

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
Drug Control Fines	\$ 0	\$ 1,413	\$ 1,413
District Attorney General Fees	40,552	0	40,552
Miscellaneous Refunds	674	0	674
Drug Control Grants	0	49,299	49,299
Law Enforcement Grants	0	28,270	28,270
Other	1,035	0	1,035
Total Revenues	<u>\$ 42,261</u>	<u>\$ 78,982</u>	<u>\$ 121,243</u>
<u>Expenditures</u>			
Accountants/Bookkeepers	\$ 0	\$ 48,000	\$ 48,000
Longevity Pay	0	900	900
Other Salaries and Wages	0	18,157	18,157
Other Fringe Benefits	0	13,080	13,080
Jury and Witness Fees	1,783	0	1,783
Audit Services	0	1,467	1,467
Communication	3,040	3,330	6,370
Dues and Memberships	550	0	550
Maintenance and Repair Services - Buildings	565	0	565
Rentals	0	132	132
Travel	6,670	3,292	9,962
Law Enforcement Supplies	816	0	816
Office Supplies	624	522	1,146
Other Supplies and Materials	0	782	782
Building and Contents Insurance	0	364	364
Premiums on Corporate Surety Bonds	0	260	260
Trustee's Commission	398	14	412
Equipment and Fixtures	10,763	0	10,763
Other Charges	627	0	627
Total Expenditures	<u>\$ 25,836</u>	<u>\$ 90,300</u>	<u>\$ 116,136</u>
Net Change in Fund Balances	\$ 16,425	\$ (11,318)	\$ 5,107
Fund Balances, July 1, 2016	<u>71,763</u>	<u>24,407</u>	<u>96,170</u>
Fund Balances, June 30, 2017	<u>\$ 88,188</u>	<u>\$ 13,089</u>	<u>\$ 101,277</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, 2017

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 251	\$ 251
Cash in Bank	0	100	100
Equity in Pooled Cash and Investments:			
Cash with Trustee	60,635	260,782	321,417
Cash with Clerks, Register, and Sheriff	820	2,615	3,435
Due from Other Governments	0	7,390	7,390
Total Assets	<u>\$ 61,455</u>	<u>\$ 271,138</u>	<u>\$ 332,593</u>

LIABILITIES AND FUND BALANCES

Liabilities

Accounts Payable	\$ 0	\$ 3,051	\$ 3,051
Due to State of Tennessee	0	22	22
Total Liabilities	<u>\$ 0</u>	<u>\$ 3,073</u>	<u>\$ 3,073</u>

Fund Balances

Restricted for:			
Administration of Justice	\$ 61,455	\$ 0	\$ 61,455
Public Safety	0	268,065	268,065
Total Fund Balances	<u>\$ 61,455</u>	<u>\$ 268,065</u>	<u>\$ 329,520</u>
Total Liabilities and Fund Balances	<u>\$ 61,455</u>	<u>\$ 271,138</u>	<u>\$ 332,593</u>

District Attorney General  
Fourteenth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2017

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
Drug Control Fines	\$ 0	\$ 79,079	\$ 79,079
District Attorney General Fees	12,224	0	12,224
Investment Income	0	1,650	1,650
Miscellaneous Refunds	0	1,000	1,000
Other Contracted Services	0	92,677	92,677
Total Revenues	\$ 12,224	\$ 174,406	\$ 186,630
<u>Expenditures</u>			
Supervisor/Director	\$ 0	\$ 31,317	\$ 31,317
Investigators	0	85,695	85,695
Social Security	0	8,951	8,951
State Retirement	0	7,200	7,200
Dental Insurance	0	258	258
Unemployment Compensation	0	192	192
Audit Services	0	569	569
Communication	10,588	1,482	12,070
Contributions	0	2,725	2,725
Janitorial Services	1,000	0	1,000
Maintenance and Repair Services - Vehicles	0	143	143
Rentals	10,158	16,800	26,958
Travel	0	3,824	3,824
Law Enforcement Supplies	0	712	712
Uniforms	0	56	56
Office Supplies	600	1,734	2,334
Other Supplies and Materials	1,517	795	2,312
Premiums of Corporate Surety Bonds	0	126	126
Trustee's Commission	0	6	6
Vehicle and Equipment Insurance	0	1,134	1,134
Other Charges	291	1,981	2,272
Total Expenditures	\$ 24,154	\$ 165,700	\$ 189,854

(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	\$ (1,625)	\$ (100)	\$ (1,725)
Total Other Financing Sources (Uses)	<u>\$ (1,625)</u>	<u>\$ (100)</u>	<u>\$ (1,725)</u>
Net Change in Fund Balances	\$ (13,555)	\$ 8,606	\$ (4,949)
Fund Balances, July 1, 2016	<u>75,010</u>	<u>259,459</u>	<u>334,469</u>
Fund Balances, June 30, 2017	<u>\$ 61,455</u>	<u>\$ 268,065</u>	<u>\$ 329,520</u>

**FIFTEENTH JUDICIAL DISTRICT**

**FIFTEENTH JUDICIAL DISTRICT**

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

District Attorney General  
Fifteenth Judicial District  
Balance Sheet  
June 30, 2017

	District Attorney General Fund	Other Funds	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>				
Cash:				
Cash on Hand	\$ 0	\$ 0	\$ 9,356	\$ 9,356
Cash in Bank	0	0	109,505	109,505
Equity in Pooled Cash and Investments:				
Cash with Trustee	11,880	130,810	613,605	756,295
Cash with Clerks, Register, and Sheriff	0	0	166	166
Accounts Receivable	0	0	13	13
Due from Other Governments	0	0	17,698	17,698
Total Assets	<u>\$ 11,880</u>	<u>\$ 130,810</u>	<u>\$ 750,343</u>	<u>\$ 893,033</u>
<u>LIABILITIES AND FUND BALANCES</u>				
<u>Liabilities</u>				
Accounts Payable	\$ 0	\$ 0	\$ 30,954	\$ 30,954
Due to Other Funds	0	0	616	616
Due to Litigants, Heirs, and Others	0	0	105,228	105,228
Total Liabilities	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 136,798</u>	<u>\$ 136,798</u>
<u>Fund Balances</u>				
Restricted for:				
Administration of Justice	\$ 11,880	\$ 130,810	\$ 0	\$ 142,690
Public Safety	0	0	613,545	613,545
Total Fund Balances	<u>\$ 11,880</u>	<u>\$ 130,810</u>	<u>\$ 613,545</u>	<u>\$ 756,235</u>
Total Liabilities and Fund Balances	<u>\$ 11,880</u>	<u>\$ 130,810</u>	<u>\$ 750,343</u>	<u>\$ 893,033</u>

District Attorney General  
Fifteenth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2017

	District Attorney General Fund	Other Funds	Drug Task Force Fund	Total All Funds
<u>Revenues</u>				
Drug Control Fines	\$ 0	\$ 0	\$ 44,035	\$ 44,035
District Attorney General Fees	24,496	0	0	24,496
Drug Task Force Forfeitures and Seizures	0	0	191,603	191,603
Proceeds from Confiscated Property	0	0	20,780	20,780
Investment Income	0	274	0	274
Miscellaneous Refunds	398	0	2,971	3,369
Sale of Equipment	0	0	14,077	14,077
Law Enforcement Grants	0	0	24,938	24,938
Contributions	0	0	7,000	7,000
Total Revenues	\$ 24,894	\$ 274	\$ 305,404	\$ 330,572
<u>Expenditures</u>				
Other Salaries and Wages	\$ 0	\$ 0	\$ 141,221	\$ 141,221
Part-time Personnel	575	0	0	575
Jury and Witness Fees	398	0	0	398
Communication	0	0	13,626	13,626
Confidential Drug Enforcement Payments	0	0	8,102	8,102
Maintenance and Repair Services - Buildings	0	0	3,088	3,088
Maintenance and Repair Services - Office Equipment	0	0	860	860
Maintenance and Repair Services - Vehicles	0	0	3,445	3,445
Pest Control	0	0	1,200	1,200
Postal Charges	0	0	341	341
Rentals	0	0	4,476	4,476
Towing Services	0	0	9,891	9,891
Travel	2,658	0	8,208	10,866
Gasoline	0	0	5,249	5,249
Library Books/Media	4,057	0	0	4,057
Office Supplies	995	0	2,708	3,703
Other Supplies and Materials	1,567	0	569	2,136
Building and Contents Insurance	0	0	2,132	2,132
Trustee's Commission	245	2	2,595	2,842
In-Service/Staff Development	5,655	0	2,280	7,935
Other Charges	1,788	0	4,521	6,309
Communication Equipment	0	0	771	771
Data Processing Equipment	1,761	0	0	1,761
Law Enforcement Equipment	0	0	32,206	32,206
Other Equipment	0	0	7,102	7,102
Total Expenditures	\$ 19,699	\$ 2	\$ 254,591	\$ 274,292

(Continued)

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

	District Attorney General Fund	Other Funds	Drug Task Force Fund	Total All Funds
Other Financing Sources (Uses):				
Transfers to District Attorneys General				
Conference - Salary Supplements	\$ (2,149)	\$ 0	\$ 0	\$ (2,149)
Total Other Financing Sources (Uses)	\$ (2,149)	\$ 0	\$ 0	\$ (2,149)
Net Change in Fund Balances	\$ 3,046	\$ 272	\$ 50,813	\$ 54,131
Fund Balances, July 1, 2016	8,834	130,538	562,732	702,104
Fund Balances, June 30, 2017	\$ 11,880	\$ 130,810	\$ 613,545	\$ 756,235

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, 2017

District  
Attorney  
General  
Fund

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ASSETS

Cash in Bank	\$	22
Cash with Trustee		399,416
Cash with Clerks, Register, and Sheriff		1,957
Accounts Receivable		0
Due from Other Governments		789
		<hr/>
Total Assets	\$	<u>402,184</u>

LIABILITIES AND FUND BALANCE

Liabilities

Accounts Payable	\$	14
Accrued Payroll		175
Total Liabilities	\$	<u>189</u>

Fund Balance

Restricted for:		
Administration of Justice	\$	401,995
Total Fund Balance	\$	<u>401,995</u>

Total Liabilities and Fund Balance	\$	<u>402,184</u>
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District Attorney General  
Sixteenth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2017

	District Attorney General Fund
<hr/>	
<u>Revenues</u>	
District Attorney General Fees	\$ 34,694
Contributions	0
Total Revenues	<u>\$ 34,694</u>
 <u>Expenditures</u>	
Part-time Personnel	\$ 9,790
Social Security	607
Employer Medicare	142
Data Processing Services	8,630
Dues and Memberships	2,252
Travel	2,520
Other Contracted Services	696
Other Supplies and Materials	635
Trustee Commissions	348
In Service/Staff Development	6,075
Office Equipment	2,134
Total Expenditures	<u>\$ 33,829</u>
 Other Financing Sources (Uses):	
Transfers to District Attorneys General Conference:	
Salary Supplements	\$ (10,262)
Total Other Financing Sources (Uses)	<u>\$ (10,262)</u>
 Net Change in Fund Balance	 \$ (9,397)
Fund Balance, July 1, 2016	<u>411,392</u>
 Fund Balance, June 30, 2017	 <u><u>\$ 401,995</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, 2017

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 10,198	\$ 10,198
Equity in Pooled Cash and Investments:			
Cash with Trustee	64,394	458,293	522,687
Cash with Clerks	0	68	68
Accounts Receivable	0	3,000	3,000
Due from Other Governments	0	28,723	28,723
	<hr/>		
Total Assets	\$ 64,394	\$ 500,282	\$ 564,676
	<hr/>		
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 0	\$ 5,600	\$ 5,600
Accrued Payroll	0	1,051	1,051
Due to Litigants, Heirs, and Others	0	9,420	9,420
Total Liabilities	\$ 0	\$ 16,071	\$ 16,071
	<hr/>		
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 64,394	\$ 0	\$ 64,394
Public Safety	0	484,211	484,211
Total Fund Balances	\$ 64,394	\$ 484,211	\$ 548,605
	<hr/>		
Total Liabilities and Fund Balances	\$ 64,394	\$ 500,282	\$ 564,676
	<hr/>		

District Attorney General  
Seventeenth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2017

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 13,697	\$ 0	\$ 13,697
Drug Control Fines	0	40,836	40,836
Drug Task Force Forfeitures and Seizures	0	158,527	158,527
Proceeds from Confiscated Property	0	78,958	78,958
Miscellaneous Refunds	0	6,020	6,020
Sale of Equipment	0	15,500	15,500
Contributions and Gifts	0	42,843	42,843
Other Federal through State	0	42,500	42,500
Total Revenues	\$ 13,697	\$ 385,184	\$ 398,881
<u>Expenditures</u>			
Supervisor/Director	\$ 0	\$ 63,826	\$ 63,826
Detectives	0	38,257	38,257
Salary Supplements	0	39,658	39,658
Secretary(s)	0	14,779	14,779
Overtime Pay	0	708	708
Social Security	0	8,251	8,251
State Retirement	0	3,729	3,729
Employer Medicare	0	1,930	1,930
Communication	0	10,891	10,891
Contracts with Government Agencies	0	3,085	3,085
Confidential Drug Buys	0	21,735	21,735
Confidential Informant Fees	0	5,560	5,560
Other Confidential Expenses	0	1,268	1,268
Dues and Memberships	873	810	1,683
Maintenance and Repair Services - Buildings	0	55	55
Maintenance and Repair Services - Vehicles	0	14,893	14,893
Medical and Dental Services	0	26,592	26,592
Postal Charges	0	1,514	1,514
Rentals	0	14,400	14,400
Towing Services	0	2,023	2,023
Travel	4,363	10,846	15,209
Periodicals	3,003	0	3,003
Electricity	0	2,076	2,076
Gasoline	0	14,048	14,048
Law Enforcement Supplies	0	1,910	1,910
Natural Gas	0	1,172	1,172
Office Supplies	0	4,353	4,353

(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>			
Tires and Tubes	\$ 0	\$ 678	\$ 678
Uniforms	0	192	192
Utilities	0	192	192
Water and Sewer	0	349	349
Trustee's Commission	135	2,231	2,366
In-Service/Staff Development	0	3,525	3,525
Other Charges	14,318	3,904	18,222
Law Enforcement Equipment	0	5,873	5,873
Motor Vehicles	0	2,905	2,905
Office Equipment	0	1,983	1,983
Total Expenditures	<u>\$ 22,692</u>	<u>\$ 330,201</u>	<u>\$ 352,893</u>
Other Financing Sources (Uses):			
Transfers to District Attorneys'			
General Conference:			
Registration Fees	\$ (2,275)	\$ 0	\$ (2,275)
Total Other Financing Sources (Uses)	<u>\$ (2,275)</u>	<u>\$ 0</u>	<u>\$ (2,275)</u>
Net Change in Fund Balances	\$ (11,270)	\$ 54,983	\$ 43,713
Fund Balances, July 1, 2016	<u>75,664</u>	<u>429,228</u>	<u>504,892</u>
Fund Balances, June 30, 2017	<u>\$ 64,394</u>	<u>\$ 484,211</u>	<u>\$ 548,605</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, 2017

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Petty Cash	\$ 0	\$ 2,000	\$ 2,000
Cash on Hand	0	17,312	17,312
Cash in Bank	0	831,100	831,100
Equity in Pooled Cash and Investments:			
Cash with Trustee	72,302	302,137	374,439
Accounts Receivable	1,751	5,331	7,082
Due From Other Governments	0	1,761	1,761
Accrued Interest Receivable	0	69	69
Total Assets	<u>\$ 74,053</u>	<u>\$ 1,159,710</u>	<u>\$ 1,233,763</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 23	\$ 14,330	\$ 14,353
Due to Other Funds	6,132	147,482	153,614
Due to Litigants, Heirs, and Others	0	851,309	851,309
Total Liabilities	<u>\$ 6,155</u>	<u>\$ 1,013,121</u>	<u>\$ 1,019,276</u>
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 67,898	\$ 0	\$ 67,898
Public Safety	0	146,589	146,589
Total Fund Balances	<u>\$ 67,898</u>	<u>\$ 146,589</u>	<u>\$ 214,487</u>
Total Liabilities and Fund Balances	<u>\$ 74,053</u>	<u>\$ 1,159,710</u>	<u>\$ 1,233,763</u>

District Attorney General  
Eighteenth Judicial District  
Summary of Financial Operations  
June 30, 2017

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 22,569	\$ 0	\$ 22,569
Drug Control Fines	0	32,113	32,113
Drug Task Force Forfeitures and Seizures	0	6,396	6,396
Investment Income	0	1,162	1,162
Miscellaneous Refunds	3,622	19,214	22,836
Sale of Equipment	0	11,401	11,401
Contributions and Gifts	0	17,713	17,713
Proceeds from Confiscated Property	0	13,510	13,510
Other Federal Through State	0	15,314	15,314
Edward Byrne Memorial Justice Assistance Grant	0	51,750	51,750
Asset Forfeiture Funds	0	168,904	168,904
Total Revenues	\$ 26,191	\$ 337,477	\$ 363,668
<u>Expenditures</u>			
Investigators	\$ 0	\$ 328,059	\$ 328,059
Secretaries	0	28,152	28,152
Auditing Services	0	3,826	3,826
Communication	0	13,251	13,251
Contracts with Private Agencies	0	6,978	6,978
Data Processing Services	0	23,113	23,113
Dues and Memberships	673	1,585	2,258
Evaluation and Testing	0	90	90
Janitorial Services	3,920	1,160	5,080
Licenses	0	362	362
Maintenance Agreements	2,918	0	2,918
Maintenance and Repair Services - Buildings	40	1,684	1,724
Maintenance and Repair Services - Equipment	0	2,601	2,601
Maintenance and Repair Services - Vehicles	0	25,338	25,338
Pest Control	0	240	240
Postal Charges	0	802	802
Printing, Stationery, and Forms	0	195	195
Rentals	6,000	178	6,178
Towing Services	0	1,615	1,615
Travel	3,684	599	4,283
Veterinary Services	0	859	859
Disposal Fees	0	1,222	1,222
Other Contracted Services	6,155	5,530	11,685

(Continued)

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

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Expenditures (Cont.)</u>			
Animal Food and Supplies	\$ 0	\$ 2,151	\$ 2,151
Custodial Supplies	0	669	669
Data Processing Supplies	0	1,435	1,435
Diesel Fuel	0	25	25
Electricity	0	5,683	5,683
Gasoline	0	23,671	23,671
General Construction Materials	0	1,276	1,276
Law Enforcement Supplies	0	5,317	5,317
Natural Gas	0	242	242
Food Supplies	821	2,070	2,891
Office Supplies	0	1,758	1,758
Uniforms	0	4,054	4,054
Vehicle Parts	0	5,654	5,654
Water and Sewer	0	216	216
Other Supplies and Materials	0	1,601	1,601
Building and Contents Insurance	0	14,836	14,836
Trustee's Commission	223	707	930
In Service/Staff Development	3,575	2,759	6,334
Other Charges	0	1,914	1,914
Drug Buys	0	11,584	11,584
Payments to Confidential Informants	0	1,782	1,782
Undercover Operating Expenses	0	1,993	1,993
Communication Equipment	0	55,936	55,936
Data Processing Equipment	139	0	139
Furniture and Fixtures	45	45	90
Law Enforcement Equipment	0	26,326	26,326
Motor Vehicles	0	30,347	30,347
Total	<u>\$ 28,193</u>	<u>\$ 651,490</u>	<u>\$ 679,683</u>
Total Expenditures	\$ 28,193	\$ 651,490	\$ 679,683
Net Change in Fund Balances	\$ (2,002)	\$ (314,013)	\$ (316,015)
Fund Balances, July 1, 2016	<u>69,900</u>	<u>460,602</u>	<u>530,502</u>
Fund Balances, June 30, 2017	<u>\$ 67,898</u>	<u>\$ 146,589</u>	<u>\$ 214,487</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, 2017

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

ASSETS

Cash:					
Cash on Hand	\$ 0	\$ 0	\$ 0	\$ 4,526	\$ 4,526
Equity in Pooled Cash and Investments:					
Cash with Trustee	37,005	37,167	74,172	301,179	375,351
Accounts Receivable	689	0	689	48	737
Due from Other Governments	118	0	118	3,723	3,841
Total Assets	<u>\$ 37,812</u>	<u>\$ 37,167</u>	<u>\$ 74,979</u>	<u>\$ 309,476</u>	<u>\$ 384,455</u>

LIABILITIES AND FUND BALANCES

Liabilities

Accounts Payable	\$ 1,434	\$ 2,138	\$ 3,572	\$ 3,141	\$ 6,713
Other Current Liabilities	0	0	0	12,647	12,647
Total Liabilities	<u>\$ 1,434</u>	<u>\$ 2,138</u>	<u>\$ 3,572</u>	<u>\$ 15,788</u>	<u>\$ 19,360</u>

Fund Balances

Restricted for:					
Administration of Justice	\$ 36,378	\$ 35,029	\$ 71,407	\$ 0	\$ 71,407
Public Safety	0		0	293,688	293,688
Total Fund Balances	<u>\$ 36,378</u>	<u>\$ 35,029</u>	<u>\$ 71,407</u>	<u>\$ 293,688</u>	<u>\$ 365,095</u>
Total Liabilities and Fund Balances	<u>\$ 37,812</u>	<u>\$ 37,167</u>	<u>\$ 74,979</u>	<u>\$ 309,476</u>	<u>\$ 384,455</u>

District Attorney General  
Nineteenth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2017

	District Attorney General Fund		Total District Attorney General Fund	Drug Task Force Fund	Total All Funds
	Fraud and Economic Crimes Fund	Victims Assessment Program			
<u>Revenues</u>					
Drug Control Fines	\$ 0	\$ 0	\$ 0	\$ 2,095	\$ 2,095
Drug Task Force Forfeitures and Seizures	0	0	0	132,802	132,802
Proceeds from Confiscated Property	0	0	0	20,906	20,906
Investment Income	0	0	0	1,796	1,796
Miscellaneous Refunds	4,902	0	4,902	71	4,973
Sale of Equipment	0	0	0	6,525	6,525
District Attorney General Fees	22,757	0	22,757	0	22,757
Victims Assistance Assessments	0	47,700	47,700	0	47,700
Asset Forfeiture Funds	0	0	0	90,777	90,777
Other Direct Federal Revenue	0	0	0	17,396	17,396
<b>Total Revenues</b>	<b>\$ 27,659</b>	<b>\$ 47,700</b>	<b>\$ 75,359</b>	<b>\$ 272,368</b>	<b>\$ 347,727</b>
<u>Expenditures</u>					
Overtime Pay	\$ 0	\$ 0	\$ 0	\$ 27,906	\$ 27,906
Social Security	0	0	0	112	112
Employer Medicare	0	0	0	26	26
Audit Services	0	0	0	1,755	1,755
Communications	691	0	691	20,503	21,194
Confidential Drug Enforcement Payments	0	0	0	25,617	25,617
Dues and Memberships	0	0	0	1,875	1,875
Janitorial Services	3,144	0	3,144	0	3,144
Licenses	0	0	0	687	687
Maintenance and Repair Services - Equipment	0	0	0	409	409
Maintenance and Repair Services - Office Equipment	0	0	0	436	436
Maintenance and Repair Services - Vehicles	0	0	0	6,950	6,950
Postal Charges	0	0	0	38	38
Printing, Stationery, and Forms	0	0	0	65	65
Rentals	0	0	0	18,718	18,718

(Continued)

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

	District Attorney General Fund		Total District Attorney General Fund	Drug Task Force Fund	Total All Funds
	Fraud and Economic Crimes Fund	Victims Assessment Program			
<u>Expenditures (Cont.)</u>					
Travel	\$ 6,362	\$ 2,064	\$ 8,426	\$ 7,880	\$ 16,306
Tuition	4,748	1,100	5,848	3,344	9,192
Veterinary Services	0	0	0	604	604
Disposal Fees	0	751	751	1,255	2,006
Other Contracted Services	6,063	0	6,063	0	6,063
Animal Food and Supplies	0	412	412	1,130	1,542
Data Processing Supplies	0	0	0	648	648
Gasoline	0	0	0	25,357	25,357
Law Enforcement Supplies	0	0	0	3,046	3,046
Library Books/Media	405	0	405	115	520
Office Supplies	422	0	422	1,490	1,912
Tires and Tubes	0	0	0	651	651
Uniforms	0	0	0	1,800	1,800
Other Supplies and Materials	15	384	399	979	1,378
Building and Contents Insurance	0	0	0	5,020	5,020
Data Processing Equipment	9,762	0	9,762	1,152	10,914
Law Enforcement Equipment	0	0	0	1,684	1,684
Motor Vehicles	0	0	0	33,581	33,581
Furniture and Fixtures	575	0	575	0	575
Office Equipment	492	0	492	0	492
Total Expenditures	\$ 32,679	\$ 4,711	\$ 37,390	\$ 194,833	\$ 232,223
Net Change in Fund Balances	\$ (5,020)	\$ 42,989	\$ 37,969	\$ 77,535	\$ 115,504
Fund Balances, July 1, 2016	41,398	(7,960)	33,438	216,153	249,591
Fund Balances, June 30, 2017	\$ 36,378	\$ 35,029	\$ 71,407	\$ 293,688	\$ 365,095

TWENTIETH JUDICIAL DISTRICT

**TWENTIETH JUDICIAL DISTRICT**

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

District Attorney General  
Twentieth Judicial District  
Balance Sheet  
June 30, 2017

	District Attorney General Fund	Federal Asset Forfeiture Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>				
Cash:				
Cash	\$ 0	\$ 0	\$ 10,000	\$ 10,000
Equity in Pooled Cash and Investments:				
Cash with Trustee	168,313	96,190	3,677,817	3,942,320
Accounts Receivable	323	0	119	442
Accrued Interest Receivable	93	56	2,134	2,283
<b>Total Assets</b>	<b>\$ 168,729</b>	<b>\$ 96,246</b>	<b>\$ 3,690,070</b>	<b>\$ 3,955,045</b>
<u>LIABILITIES AND FUND BALANCES</u>				
<u>Liabilities</u>				
Accounts Payable	\$ 494	\$ 958	\$ 178,694	\$ 180,146
Accrued Payroll	0	0	19,192	19,192
Due to Other Funds	0	1,723	660	2,383
Other Current Liabilities	99	888	483,892	484,879
<b>Total Liabilities</b>	<b>\$ 593</b>	<b>\$ 3,569</b>	<b>\$ 682,438</b>	<b>\$ 686,600</b>
<u>Fund Balances</u>				
Restricted for:				
Administration of Justice	\$ 168,136	\$ 92,677	\$ 0	\$ 260,813
Public Safety	0	0	3,007,632	3,007,632
<b>Total Fund Balances</b>	<b>\$ 168,136</b>	<b>\$ 92,677</b>	<b>\$ 3,007,632</b>	<b>\$ 3,268,445</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 168,729</b>	<b>\$ 96,246</b>	<b>\$ 3,690,070</b>	<b>\$ 3,955,045</b>

District Attorney General  
Twentieth Judicial District  
Summary of Financial Operations  
June 30, 2017

	District Attorney General Fund	Metro Appropriations	Federal Asset Forfeiture Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>					
District Attorney General Fees	\$ 59,108	\$ 0	\$ 0	\$ 0	\$ 59,108
Drug Control Fines	0	0	0	21,864	21,864
Forfeitures and Seizures	0	0	7,744	1,330,141	1,337,885
Other General Service Charges	0	34,038	0	0	34,038
Investment Income	690	111	472	19,111	20,384
Proceeds from Confiscated Property	0	0	2,658	148,229	150,887
Other State Revenues	0	395,319	0	0	395,319
Other Federal through State	0	154,091	0	0	154,091
Total Revenues	\$ 59,798	\$ 583,559	\$ 10,874	\$ 1,519,345	\$ 2,173,576
<u>Expenditures</u>					
Longevity Pay	\$ 0	\$ 22,577	\$ 0	\$ 9,183	\$ 31,760
Other Salaries and Wages	0	4,038,300	0	582,523	4,620,823
Social Security	0	250,850	0	37,244	288,094
Employee and Dependent Insurance	0	668,101	0	54,583	722,684
Life Insurance	0	12,244	0	1,095	13,339
Dental Insurance	0	22,779	0	1,820	24,599
Local Retirement	0	488,356	0	90,425	578,781
Employer Medicare	0	58,799	0	8,710	67,509
Other Fringe Benefits	0	18,781	0	1,984	20,765
Accounting Services	0	0	0	1,354	1,354
Communication	0	86,145	0	27,943	114,088
Data Processing Services	0	143,865	0	40,317	184,182
Dues and Memberships	175	0	0	135	310
Janitorial Services	0	0	0	11,040	11,040
Legal Notices, Recordings, and Court Costs	0	23,173	0	0	23,173
Legal Services	0	0	0	6,878	6,878
Licenses	0	12,800	0	0	12,800
Maintenance and Repair Services - Buildings	0	24,068	0	13,423	37,491
Maintenance and Repair Services - Office Equipment	0	2,300	3,157	65,081	70,538
Maintenance and Repair Services - Vehicles	0	17,500	1,561	5,207	24,268
Pest Control	0	0	0	256	256
Postal Charges	0	13,424	0	17	13,441
Printing, Stationery, and Forms	199	2,065	0	105	2,369
Rentals	0	693,617	0	0	693,617
Towing Services	0	0	0	150	150
Travel	0	36,856	16,386	3,871	57,113
Other Contracted Services	1,741	422	0	75,914	78,077

(Continued)

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

	District Attorney General Fund	Metro Appropriations	Federal Asset Forfeiture Fund	Drug Task Force Fund	Total All Funds
<u>Expenditures (Cont.)</u>					
Data Processing Supplies	\$ 610	\$ 0	\$ 0	\$ 0	\$ 610
Electricity	0	0	0	14,135	14,135
Gasoline	0	0	1,170	4,168	5,338
Natural Gas	0	0	0	2,411	2,411
Office Supplies	0	32,916	1,959	850	35,725
Periodicals	5,876	1,782	0	3,469	11,127
Water and Sewer	0	0	0	1,195	1,195
Other Supplies and Materials	0	3,120	0	8,803	11,923
Liability Insurance	0	0	0	3,547	3,547
In-Service/Staff Development	1,299	464	15,130	750	17,643
Other Charges	0	0	0	62	62
Data Processing Equipment	0	157,140	0	2,355	159,495
Motor Vehicles	0	0	0	16,319	16,319
Other Equipment	0	0	0	143	143
Total Expenditures	\$ 9,900	\$ 6,832,444	\$ 39,363	\$ 1,097,465	\$ 7,979,172
<u>Other Financing Sources (Uses):</u>					
Funds Provided by Metro Appropriations	\$ 0	\$ 6,287,519	\$ 0	\$ 0	\$ 6,287,519
Transfers to/from Other Funds	0	(38,634)	0	0	(38,634)
Total Other Financing Sources (Uses)	\$ 0	\$ 6,248,885	\$ 0	\$ 0	\$ 6,248,885
Net Change in Fund Balances	\$ 49,898	\$ 0	\$ (28,489)	\$ 421,880	\$ 443,289
Fund Balances, July 1, 2016	118,238	0	121,166	2,585,752	2,825,156
Fund Balances, June 30, 2017	\$ 168,136	\$ 0	\$ 92,677	\$ 3,007,632	\$ 3,268,445

TWENTY-FIRST JUDICIAL DISTRICT

**TWENTY-FIRST JUDICIAL DISTRICT**

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

District Attorney General  
Twenty-first Judicial District  
Balance Sheet  
June 30, 2017

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 6,729	\$ 6,729
Equity in Pooled Cash and Investments:			
Cash with Trustee	169,309	1,408,526	1,577,835
Total Assets	<u>\$ 169,309</u>	<u>\$ 1,415,255</u>	<u>\$ 1,584,564</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Due to Williamson County General Fund	\$ 0	\$ 15,579	\$ 15,579
Due to Litigants, Heirs, and Others	0	363,650	363,650
Total Liabilities	<u>\$ 0</u>	<u>\$ 379,229</u>	<u>\$ 379,229</u>
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 169,309	\$ 0	\$ 169,309
Public Safety	0	1,036,026	1,036,026
Total Fund Balances	<u>\$ 169,309</u>	<u>\$ 1,036,026</u>	<u>\$ 1,205,335</u>
Total Liabilities and Fund Balances	<u>\$ 169,309</u>	<u>\$ 1,415,255</u>	<u>\$ 1,584,564</u>

District Attorney General  
Twenty-first Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2017

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 37,352	\$ 0	\$ 37,352
Drug Control Fines	0	57,843	57,843
Drug Task Force Forfeitures and Seizures	0	588,390	588,390
Proceeds from Confiscated Property	0	16,907	16,907
Employee Benefit Charges/Contributions	0	1,101	1,101
Investment Income	0	5,740	5,740
Sale of Materials and Supplies	0	4,701	4,701
Other State Revenues	0	25	25
Other Direct Federal Revenue	0	1,926	1,926
Contributions	0	57,150	57,150
<b>Total Revenues</b>	<b>\$ 37,352</b>	<b>\$ 733,783</b>	<b>\$ 771,135</b>
<u>Expenditures</u>			
Supervisor/Director	\$ 0	\$ 77,272	\$ 77,272
Assistant(s)	0	81,969	81,969
Investigator(s)	0	261,082	261,082
Salary Supplements	29,319	0	29,319
Secretary(s)	0	54,309	54,309
Longevity Pay	0	9,300	9,300
Other Salaries and Wages	17,346	0	17,346
Social Security	0	25,288	25,288
Life Insurance	0	618	618
Medical Insurance	0	73,224	73,224
Dental Insurance	0	4,671	4,671
Disability Insurance	0	8,297	8,297
Unemployment Compensation	0	462	462
Employer Medicare	0	5,914	5,914
Other Fringe Benefits	0	22,049	22,049
Accounting Services	0	600	600
Audit Services	0	1,128	1,128
Communication	3,983	9,721	13,704
Confidential Drug Buys	0	5,477	5,477
Confidential Informant Fees	0	3,000	3,000
Dues and Memberships	973	1,105	2,078
Janitorial Services	0	1,650	1,650
Evaluation and Testing	0	69	69
Operating Lease Payments	0	22,500	22,500
Licenses	0	900	900
Maintenance Agreements	0	3,317	3,317

(Continued)

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

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Expenditures (Cont.)</u>			
Maintenance and Repair Services - Buildings	\$ 0	\$ 281	\$ 281
Maintenance and Repair Services - Equipment	0	675	675
Maintenance and Repair Services - Vehicles	0	16,506	16,506
Postal Charges	48	468	516
Printing, Stationery, and Forms	0	87	87
Rentals	1,680	5,119	6,799
Towing Services	0	200	200
Travel	4,170	1,595	5,765
Tuition	0	345	345
Veterinary Supplies	0	927	927
Other Contracted Services	1,812	10,132	11,944
Animal Food and Supplies	0	843	843
Data Processing Supplies	0	115	115
Gasoline	0	19,489	19,489
Law Enforcement Supplies	0	496	496
Office Supplies	1,509	1,724	3,233
Periodicals	0	304	304
Uniforms	0	1,089	1,089
Utilities	0	5,494	5,494
Water and Sewer	0	619	619
Other Supplies and Materials	0	743	743
Premiums on Corporate Surety Bonds	0	325	325
Building and Contents Insurance	0	3,869	3,869
Liability Insurance	0	10,218	10,218
Trustee's Commission	374	7,856	8,230
Vehicle and Equipment Insurance	0	8,029	8,029
Workers' Compensation Insurance	0	19,077	19,077
In-Service/Staff Development	3,800	0	3,800
Other Charges	278	977	1,255
Furniture and Fixtures	415	0	415
Data Processing Equipment	0	4,410	4,410
Law Enforcement Equipment	0	9,227	9,227
Motor Vehicles	0	33,852	33,852
Office Equipment	533	0	533
Total Expenditures	\$ 66,240	\$ 839,013	\$ 905,253
Net Change in Fund Balances	\$ (28,888)	\$ (105,230)	\$ (134,118)
Fund Balances, July 1, 2016	198,197	1,141,256	1,339,453
Fund Balances, June 30, 2017	\$ 169,309	\$ 1,036,026	\$ 1,205,335

TWENTY-SECOND JUDICIAL DISTRICT

**TWENTY-SECOND JUDICIAL DISTRICT**

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

District Attorney General  
Twenty-Second Judicial District  
Balance Sheet  
June 30, 2017

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 756	\$ 756
Cash in Bank	0	12,815	12,815
Equity in Pooled Cash and Investments:			
Cash with Trustee	54,427	43,046	97,473
Accounts Receivable	0	2,053	2,053
Total Assets	<u>\$ 54,427</u>	<u>\$ 58,670</u>	<u>\$ 113,097</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 0	\$ 2,165	\$ 2,165
Other Current Liabilities	0	8,459	8,459
Total Liabilities	<u>\$ 0</u>	<u>\$ 10,624</u>	<u>\$ 10,624</u>
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 54,427	\$ 0	\$ 54,427
Public Safety	0	48,046	48,046
Total Fund Balances	<u>\$ 54,427</u>	<u>\$ 48,046</u>	<u>\$ 102,473</u>
Total Liabilities and Fund Balances	<u>\$ 54,427</u>	<u>\$ 58,670</u>	<u>\$ 113,097</u>

District Attorney General  
Twenty-Second Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2017

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
Officers Costs	\$ 723	\$ 0	\$ 723
District Attorney General Fees	26,209	0	26,209
Drug Control Fines	1,880	0	1,880
Fines	0	15,628	15,628
Drug Task Force Forfeitures and Seizures	0	11,510	11,510
Proceeds from Confiscated Property	0	17,905	17,905
Miscellaneous Refunds	561	0	561
Law Enforcement Grants	0	51,000	51,000
Total Revenues	<u>\$ 29,373</u>	<u>\$ 96,043</u>	<u>\$ 125,416</u>
<u>Expenditures</u>			
Investigators	\$ 0	\$ 52,685	\$ 52,685
Secretary(s)	4,162	0	4,162
Longevity	0	600	600
Social Security	0	3,232	3,232
State Retirement	0	4,748	4,748
Medical Insurance	0	6,858	6,858
Unemployment Compensation	0	121	121
Employer Medicare	0	756	756
In-Service/Staff Development	2,728	0	2,728
Audit Services	0	3,470	3,470
Bank Charges	0	50	50
Dues and Memberships	0	1,050	1,050
Communication	1,459	0	1,459
Confidential Drug Buys	0	10,786	10,786
Confidential Informant Fees	0	8,105	8,105

(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>			
Confidential Informant Expenses	\$ 0	\$ 20	\$ 20
Maintenance and Repair Services - Vehicles	0	1,822	1,822
Postal Charges	0	106	106
Towing Services	0	275	275
Travel	2,124	863	2,987
Tuition	0	350	350
Gasoline	0	1,973	1,973
Office Supplies	2,897	396	3,293
Other Supplies and Materials	668	0	668
Vehicle Parts	0	679	679
Premiums on Corporate Surety Bonds	0	200	200
Refunds	0	417	417
Trustee's Commission	288	459	747
Law Enforcement Equipment	0	2,548	2,548
Motor Vehicles	0	300	300
Other Charges	4,937	0	4,937
Total Expenditures	<u>\$ 19,263</u>	<u>\$ 102,869</u>	<u>\$ 122,132</u>
Net Change in Fund Balances	\$ 10,110	\$ (6,826)	\$ 3,284
Fund Balances, July 1, 2016	<u>44,317</u>	<u>54,872</u>	<u>99,189</u>
Fund Balances, June 30, 2017	<u>\$ 54,427</u>	<u>\$ 48,046</u>	<u>\$ 102,473</u>

TWENTY-THIRD JUDICIAL DISTRICT

**TWENTY-THIRD JUDICIAL DISTRICT**

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

District Attorney General  
Twenty-third Judicial District  
Balance Sheet  
June 30, 2017

	District Attorney General Fund	City/ County Appropriations	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>				
Cash:				
Cash on Hand	\$ 0	\$ 0	\$ 15,182	\$ 15,182
Equity in Pooled Cash and Investments:				
Cash with Trustee	20,846	116,425	5,171,040	5,308,311
Accounts Receivable	0	0	16,564	16,564
Due from Other Governments	1,138	0	2,972	4,110
<b>Total Assets</b>	<b>\$ 21,984</b>	<b>\$ 116,425</b>	<b>\$ 5,205,758</b>	<b>\$ 5,344,167</b>
<u>LIABILITIES AND FUND BALANCES</u>				
<u>Liabilities</u>				
Accounts Payable	\$ 0	\$ 0	\$ 9,101	\$ 9,101
Due to Dickson County General Fund	0	0	148,589	148,589
Other Current Liabilities	0	0	2,447,488	2,447,488
<b>Total Liabilities</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 2,605,178</b>	<b>\$ 2,605,178</b>
<u>Fund Balances</u>				
Restricted for:				
Administration of Justice	\$ 21,984	\$ 116,425	\$ 0	\$ 138,409
Public Safety	0	0	2,600,580	2,600,580
<b>Total Fund Balances</b>	<b>\$ 21,984</b>	<b>\$ 116,425</b>	<b>\$ 2,600,580</b>	<b>\$ 2,738,989</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 21,984</b>	<b>\$ 116,425</b>	<b>\$ 5,205,758</b>	<b>\$ 5,344,167</b>

District Attorney General  
Twenty-third Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2017

	District Attorney General Fund	City/ County Appropriations	Drug Task Force Fund	Total All Funds
<u>Revenues</u>				
District Attorney General	\$ 23,460	\$ 0	\$ 0	\$ 23,460
Drug Control Fines	0	0	78,376	78,376
Drug Task Force Forfeitures and Seizures	0	0	1,481,331	1,481,331
Proceeds from Confiscated Property	0	0	69,372	69,372
Investment Income	0	0	19,922	19,922
Miscellaneous Refunds	390	0	2,189	2,579
Contracted Services	0	0	892	892
<b>Total Revenues</b>	<b>\$ 23,850</b>	<b>\$ 0</b>	<b>\$ 1,652,082</b>	<b>\$ 1,675,932</b>
<u>Expenditures</u>				
Investigator(s)	\$ 0	\$ 0	\$ 228,326	\$ 228,326
Accountants/Bookkeepers	0	0	2,401	2,401
Salary Supplements	0	0	290,677	290,677
Other Salaries and Wages	0	44,280	0	44,280
In-Service Training	0	0	1,850	1,850
Social Security	0	3,387	20,692	24,079
Life Insurance	0	0	1,361	1,361
Medical Insurance	0	0	49,894	49,894
Dental Insurance	0	0	3,807	3,807
Unemployment Compensation	0	131	366	497
Local Retirement	0	0	18,050	18,050
Other Fringe Benefit	0	0	5,867	5,867
Communication	0	0	10,629	10,629
Contracts with Government Agencies	0	0	217,177	217,177
Drug Buys	0	0	28,503	28,503
Confidential Drug Enforcement Payments	0	0	15,827	15,827
Undercover Operating Expenses	0	0	25	25
Operating Lease Payments	0	0	4,076	4,076
Maintenance and Repair Services - Buildings	0	0	17,591	17,591
Maintenance and Repair Services - Vehicles	0	0	9,702	9,702
Postal Charges	0	0	94	94
Printing, Stationery, and Forms	0	0	438	438
Towing Services	0	0	310	310
Travel	1,371	0	6,032	7,403
Animal Food and Supplies	0	0	5,161	5,161
Gasoline	0	0	27,275	27,275
Instructional Supplies and Materials	0	0	10,000	10,000
Office Supplies	9,818	0	16,273	26,091
Uniforms	0	0	3,224	3,224
Utilities	0	0	9,370	9,370
Building and Contents Insurance	0	0	27,563	27,563

(Continued)

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

	District Attorney General Fund	City/ County Appropriations	Drug Task Force Fund	Total All Funds
<u>Expenditures (Cont.)</u>				
Trustee's Commission	\$ 223	\$ 0	\$ 5,517	\$ 5,740
Workers' Compensation Insurance	0	920	24,358	25,278
Other Charges	14,934	410	3,763	19,107
Law Enforcement Equipment	0	0	4,031	4,031
Motor Vehicles	0	0	73,615	73,615
Office Equipment	0	0	2,534	2,534
Total Expenditures	<u>\$ 26,346</u>	<u>\$ 49,128</u>	<u>\$ 1,146,379</u>	<u>\$ 1,221,853</u>
Other Financing Sources (Uses):				
City/County Appropriations (1)	\$ 0	\$ 70,169	\$ 0	\$ 70,169
Total Other Financing Sources (Uses)	<u>\$ 0</u>	<u>\$ 70,169</u>	<u>\$ 0</u>	<u>\$ 70,169</u>
Net Change in Fund Balances	\$ (2,496)	\$ 21,041	\$ 505,703	\$ 524,248
Fund Balances, July 1, 2016	<u>24,480</u>	<u>95,384</u>	<u>2,094,877</u>	<u>2,214,741</u>
Fund Balances, June 30, 2017	<u>\$ 21,984</u>	<u>\$ 116,425</u>	<u>\$ 2,600,580</u>	<u>\$ 2,738,989</u>

(1) Counties of Dickson (\$18,000), Cheatham (\$18,000), Humphreys (\$6,000), Houston (\$2,585), Stewart (\$2,584), and cities of White Bluff (\$1,500), Dickson (\$17,000), McEwen (\$1,500), New Johnsonville (\$1,500), and Ashland City (\$1,500).

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, 2017

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 4,220	\$ 4,220
Cash in Bank	0	436,580	436,580
Equity in Pooled Cash and Investments:			
Cash with Trustee	56,958	658,881	715,839
Cash with Clerks, Register, and Sheriff	957	0	957
Due from Other Governments	1,300	0	1,300
Total Assets	<u>\$ 59,215</u>	<u>\$ 1,099,681</u>	<u>\$ 1,158,896</u>

LIABILITIES AND FUND BALANCES

<u>Liabilities</u>			
Due to Litigants, Heirs, and Others	\$ 0	\$ 436,393	\$ 436,393
Total Liabilities	<u>\$ 0</u>	<u>\$ 436,393</u>	<u>\$ 436,393</u>
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 59,215	\$ 0	\$ 59,215
Public Safety	0	663,288	663,288
Total Fund Balances	<u>\$ 59,215</u>	<u>\$ 663,288</u>	<u>\$ 722,503</u>
Total Liabilities and Fund Balances	<u>\$ 59,215</u>	<u>\$ 1,099,681</u>	<u>\$ 1,158,896</u>

District Attorney General  
Twenty-fourth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2017

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 28,286	\$ 0	\$ 28,286
Fines	0	53,142	53,142
Drug Task Force Forfeitures and Seizures	0	186,338	186,338
Proceeds from Confiscated Property	0	31,851	31,851
Other General Service Charges	0	1,975	1,975
Investment Income	0	274	274
Miscellaneous Refunds	0	17,740	17,740
Sale of Equipment	0	174,971	174,971
Damages Recovered from Individuals	0	150	150
Law Enforcement Grants	0	62,394	62,394
Other Direct Federal Revenue	0	17,022	17,022
Total Revenues	\$ 28,286	\$ 545,857	\$ 574,143

<u>Expenditures</u>			
Clerical Personnel	\$ 0	\$ 34,300	\$ 34,300
Other Salaries and Wages	0	64,345	64,345
In-Service Training	0	980	980
Other Per Diem and Fees	0	5,431	5,431
Social Security	0	6,114	6,114
Pensions	0	3,142	3,142
Unemployment Compensation	0	525	525
Employer Medicare	0	1,430	1,430
Audit Services	0	1,825	1,825
Communication	0	18,664	18,664
Confidential Drug Enforcement Payments	0	20,433	20,433
Dues and Memberships	0	4,490	4,490
Freight Expenses	0	34,712	34,712
Licenses	0	829	829
Maintenance and Repair Services - Buildings	0	229	229
Maintenance and Repair Services - Equipment	0	15,130	15,130
Maintenance and Repair Services - Office Equipment	0	580	580
Maintenance and Repair Services - Vehicles	0	21,920	21,920
Matching Share of Confiscated Property	0	79,679	79,679
Postal Charges	0	588	588
Rentals	0	20,550	20,550
Towing Services	0	3,208	3,208
Travel	5,526	6,715	12,241
Tuition	4,252	0	4,252
Veterinary Services	0	335	335
Remittance of Revenue Collected	0	541	541

(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	\$ 7,667	\$ 7,667
Animal Food and Supplies	0	239	239
Electricity	0	5,103	5,103
Food Supplies	0	1,399	1,399
Gasoline	0	28,958	28,958
Law Enforcement Supplies	0	5,247	5,247
Natural Gas	0	535	535
Office Supplies	135	6,585	6,720
Uniforms	0	5,001	5,001
Vehicle Parts	0	5,223	5,223
Water and Sewer	0	532	532
Other Supplies and Materials	0	2,801	2,801
Building and Contents Insurance	0	29,158	29,158
Trustee's Commission	281	2,733	3,014
Workers' Compensation Insurance	0	2,343	2,343
Other Charges	760	0	760
Data Processing Equipment	0	2,429	2,429
Law Enforcement Equipment	0	70,990	70,990
Total Expenditures	<u>\$ 10,954</u>	<u>\$ 523,638</u>	<u>\$ 534,592</u>
Other Financing Sources (Uses):			
Transfers to District Attorneys' General Conference - Salary and Benefits	\$ 0	\$ (51,378)	\$ (51,378)
Transfers to Other Governmental Units in District - Salary and Benefits	0	(18,137)	(18,137)
Total Other Financing Sources (Uses)	<u>\$ 0</u>	<u>\$ (69,515)</u>	<u>\$ (69,515)</u>
Net Change in Fund Balances	\$ 17,332	\$ (47,296)	\$ (29,964)
Fund Balances, July 1, 2016	<u>41,883</u>	<u>710,584</u>	<u>752,467</u>
Fund Balances, June 30, 2017	<u>\$ 59,215</u>	<u>\$ 663,288</u>	<u>\$ 722,503</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, 2017

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

Equity in Pooled Cash and Investments:			
Cash with Trustee	\$ 184,427	\$ 268,643	\$ 453,070
Cash with Clerks, Register, and Sheriff	462	1,500	1,962
Due from Other Governments	823	261	1,084
	<hr/>		
Total Assets	\$ 185,712	\$ 270,404	\$ 456,116
	<hr/> <hr/>		

LIABILITIES AND FUND BALANCES

Liabilities

Accounts Payable	\$ 0	\$ 714	\$ 714
Total Liabilities	<hr/>	<hr/>	<hr/>
	\$ 0	\$ 714	\$ 714

Fund Balances

Restricted for:			
Administration of Justice	\$ 185,712	\$ 0	\$ 185,712
Public Safety	0	269,690	269,690
Total Fund Balances	<hr/>	<hr/>	<hr/>
	\$ 185,712	\$ 269,690	\$ 455,402
	<hr/>		
Total Liabilities and Fund Balances	\$ 185,712	\$ 270,404	\$ 456,116
	<hr/> <hr/>		

District Attorney General  
Twenty-fifth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2017

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 23,368	\$ 0	\$ 23,368
Fines	0	15,525	15,525
Drug Task Force Forfeitures and Seizures	0	218,539	218,539
Other Federal through State	0	51,000	51,000
Asset Forfeiture Funds	0	45,528	45,528
Contracted Services	0	27,001	27,001
Total Revenues	<u>\$ 23,368</u>	<u>\$ 357,593</u>	<u>\$ 380,961</u>
<u>Expenditures</u>			
Director	\$ 0	\$ 53,634	\$ 53,634
Deputies	0	81,166	81,166
Social Security	0	9,604	9,604
Pensions	0	5,392	5,392
Employee and Dependent Insurance	0	23,922	23,922
Audit Services	0	424	424
Communication	0	4,383	4,383
Confidential Drug Enforcement Payments	0	6,370	6,370
Dues and Memberships	673	400	1,073
Maintenance and Repair Services - Vehicles	0	3,088	3,088
Travel	8,866	11,074	19,940
Remittance of Revenue Collected	0	1,811	1,811
Other Contracted Services	0	704	704
Gasoline	0	9,393	9,393
Law Enforcement Supplies	104	0	104
Office Supplies	332	511	843
Uniforms	0	2,113	2,113
Other Supplies and Materials	823	4,956	5,779
Medical Claims	0	7,748	7,748
Vehicle and Equipment Insurance	0	1,225	1,225
Workers' Compensation Insurance	0	2,077	2,077
In-Service/Staff Development	0	4,482	4,482
Other Charges	2,528	0	2,528
Law Enforcement Equipment	0	8,523	8,523
Motor Vehicles	0	35,046	35,046
Total Expenditures	<u>\$ 13,326</u>	<u>\$ 278,046</u>	<u>\$ 291,372</u>
Net Change in Fund Balances	\$ 10,042	\$ 79,547	\$ 89,589
Fund Balances, July 1, 2016	<u>175,670</u>	<u>190,143</u>	<u>365,813</u>
Fund Balances, June 30, 2017	<u>\$ 185,712</u>	<u>\$ 269,690</u>	<u>\$ 455,402</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, 2017

District  
Attorney  
General  
Fund

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ASSETS

Equity in Pooled Cash and Investments:

Cash with Trustee

\$ 13,287

Cash with Clerks, Register, and Sheriff

573

Due from Other Governments

185

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Total Assets

\$ 14,045

FUND BALANCE

Restricted for:

Administration of Justice

\$ 14,045

Total Fund Balance

\$ 14,045

District Attorney General  
Twenty-sixth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2017

	District Attorney General Fund
<hr/>	
<u>Revenues</u>	
District Attorney General Fees	\$ 14,586
Total Revenues	<u>\$ 14,586</u>
 <u>Expenditures</u>	
Communication	\$ 4,076
Travel	18,329
Office Supplies	2,918
Trustee's Commission	151
Total Expenditures	<u>\$ 25,474</u>
 Net Change in Fund Balance	 \$ (10,888)
Fund Balance, July 1, 2016	<u>24,933</u>
 Fund Balance, June 30, 2017	 <u><u>\$ 14,045</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, 2017

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

Cash:			
Cash on Hand	\$ 0	\$ 31,592	\$ 31,592
Cash in Bank	0	19,459	19,459
Equity in Pooled Cash and Investments:			
Cash with Trustee	123,143	217,242	340,385
Cash with Clerks, Register, and Sheriff	429	0	429
Due from Other Governments	352	0	352
	<hr/>		
Total Assets	<u>\$ 123,924</u>	<u>\$ 268,293</u>	<u>\$ 392,217</u>

FUND BALANCES

Restricted for:			
Administration of Justice	\$ 123,924	\$ 0	\$ 123,924
Public Safety	0	268,293	268,293
	<hr/>		
Total Fund Balances	<u>\$ 123,924</u>	<u>\$ 268,293</u>	<u>\$ 392,217</u>

District Attorney General  
Twenty-seventh Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2017

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 13,703	\$ 0	\$ 13,703
Drug Control Fines	0	26,218	26,218
Officers Costs	0	104	104
Drug Task Force Forfeitures and Seizures	0	32,712	32,712
Sale of Equipment	0	17,361	17,361
Contributions and Gifts	0	250	250
Drug Control Grants	0	9,712	9,712
Total Revenues	<u>\$ 13,703</u>	<u>\$ 86,357</u>	<u>\$ 100,060</u>
<u>Expenditures</u>			
Audit Services	\$ 0	\$ 973	\$ 973
Communication	4,264	4,040	8,304
Dues and Memberships	1,100	300	1,400
Freight Expenses	0	125	125
Maintenance and Repair Services - Office Equipment	0	210	210
Maintenance and Repair Services - Vehicles	0	4,321	4,321
Postal Charges	0	33	33
Travel	3,084	3,775	6,859
Tuition	1,425	0	1,425
Other Contracted Services	2,999	1,530	4,529
Data Processing Supplies	0	114	114
Law Enforcement Supplies	0	2,367	2,367
Office Supplies	3,537	0	3,537
Tires and Tubes	0	272	272
Other Supplies and Materials	165	2,053	2,218
Premiums on Corporate Surety Bonds	0	158	158
Trustee's Commission	139	596	735
Other Charges	0	377	377
Law Enforcement Equipment	0	19,411	19,411
Total Expenditures	<u>\$ 16,713</u>	<u>\$ 40,655</u>	<u>\$ 57,368</u>
Other Financing Sources (Uses):			
Transfers to District Attorneys General			
Conference – Salaries and Benefits	\$ 0	\$ (21,595)	\$ (21,595)
Total Other Financing Sources (Uses)	<u>\$ 0</u>	<u>\$ (21,595)</u>	<u>\$ (21,595)</u>
Net Change in Fund Balances	\$ (3,010)	\$ 24,107	\$ 21,097
Fund Balances, July 1, 2016	126,934	244,186	371,120
Fund Balances, June 30, 2017	<u>\$ 123,924</u>	<u>\$ 268,293</u>	<u>\$ 392,217</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, 2017

District  
Attorney  
General  
Fund

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ASSETS

Equity in Pooled Cash and Investments:

Cash with Trustee

\$ 75,404

Cash with Clerks, Register, and Sheriff

686

Due from Other Governments

154

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Total Assets

\$ 76,244

FUND BALANCE

Restricted for:

Administration of Justice

\$ 76,244

Total Fund Balance

\$ 76,244

District Attorney General  
Twenty-eighth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2017

	District Attorney General Fund
<hr/>	
<u>Revenues</u>	
District Attorney General Fees	\$ 17,819
Total Revenues	<u>\$ 17,819</u>
 <u>Expenditures</u>	
In-Service Training	\$ 5,357
Communication	646
Contracts with Private Agencies	8,212
Dues and Memberships	250
Rentals	2,310
Travel	14,312
Library Books/Media	1,018
Office Supplies	434
Trustee's Commission	159
Other Charges	1,061
Data Processing Equipment	526
Furniture and Fixtures	330
Total Expenditures	<u>\$ 34,615</u>
 Net Change in Fund Balance	 \$ (16,796)
Fund Balance, July 1, 2016	<u>93,040</u>
 Fund Balance, June 30, 2017	 <u><u>\$ 76,244</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, 2017

District  
Attorney  
General  
Fund

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ASSETS

Equity in Pooled Cash and Investments:

Cash with Trustee

\$ 4,264

Cash with Clerks, Register, and Sheriff

344

Due from Other Governments

91

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Total Assets

\$ 4,699

FUND BALANCE

Restricted for:

Administration of Justice

\$ 4,699

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Total Fund Balance

\$ 4,699

District Attorney General  
Twenty-ninth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2017

	District Attorney General Fund
<hr/>	
<u>Revenues</u>	
District Attorney General Fees	\$ 4,856
Total Revenues	<u>\$ 4,856</u>
 <u>Expenditures</u>	
Dues and Memberships	\$ 385
Office Supplies	420
Other Supplies and Materials	60
Trustee's Commission	47
In Service/Staff Development	1,750
Total Expenditures	<u>\$ 2,662</u>
 Net Change in Fund Balance	 \$ 2,194
Fund Balance, July 1, 2016	<u>2,505</u>
 Fund Balance, June 30, 2017	 <u><u>\$ 4,699</u></u>

THIRTIETH JUDICIAL DISTRICT

**THIRTIETH JUDICIAL DISTRICT**

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

District Attorney General  
Thirtieth Judicial District  
Balance Sheet  
June 30, 2017

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

Cash:				
Cash on Hand	\$	0	\$	7,141
Cash in Bank		0	50	0
Equity in Pooled Cash and Investments:				
Cash with Trustee		69,397	2,366,988	172,927
				2,609,312
Total Assets	\$	69,397	\$	2,374,179
			\$	172,927
				\$
				2,616,503

LIABILITIES AND FUND BALANCES

Liabilities

Due to Litigants, Heirs, and Others	\$	0	\$	470,430
Total Liabilities	\$	0	\$	470,430

Fund Balances

Restricted for:				
Administration of Justice	\$	69,397	\$	0
Public Safety		0	1,903,749	172,927
Total Fund Balances	\$	69,397	\$	1,903,749
			\$	172,927
				\$
				2,146,073
Total Liabilities and Fund Balances	\$	69,397	\$	2,374,179
			\$	172,927
				\$
				2,616,503

District Attorney General  
Thirtieth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2017

	District Attorney General Fund	Drug Task Force Fund	Other Funds	Total All Funds
<u>Revenues</u>				
District Attorney General Fees	\$ 50,553	\$ 0	\$ 0	\$ 50,553
Data Processing Fees	0	0	16,453	16,453
Proceeds from Confiscated Property	0	1,036,003	0	1,036,003
Other Fines, Forfeitures and Penalties	0	1,485,088	161,406	1,646,494
Investment Income	721	13,285	597	14,603
Miscellaneous Refunds	0	2,132	76,162	78,294
Sale of Property	0	0	56,400	56,400
Drug Control Grants	0	156,130	0	156,130
Asset Forfeiture Funds	0	0	45,727	45,727
Contributions	0	277,509	0	277,509
<b>Total Revenues</b>	<b>\$ 51,274</b>	<b>\$ 2,970,147</b>	<b>\$ 356,745</b>	<b>\$ 3,378,166</b>
<u>Expenditures</u>				
Longevity Pay	\$ 0	\$ 1,251	\$ 0	\$ 1,251
Overtime	0	26,815	0	26,815
Other Salaries and Wages	0	345,047	0	345,047
Jury and Witness Expense	0	0	45,367	45,367
Pensions	0	50,289	0	50,289
Life Insurance	0	2,102	0	2,102
Medical Insurance	0	29,412	0	29,412
Disability Insurance	0	940	0	940
Unemployment Compensation	0	562	0	562
Employer Medicare	0	4,739	0	4,739
Other Postemployment Benefits	0	18,899	0	18,899
Audit Services	0	1,285	0	1,285
Communication	2,132	40,843	16,323	59,298
Contracts with Other Public Agencies	0	13,315	0	13,315
Contracts with Other Private Agencies	4,570	0	0	4,570
Contributions	100	1,500	0	1,600
Confidential Drug Enforcement Payments	0	42,520	0	42,520
Dues and Memberships	4,019	50	55	4,124
Evaluation and Testing	160	0	850	1,010
Maintenance and Repair Services - Building	0	6,740	0	6,740
Maintenance and Repair Services - Equipment	0	88	0	88
Maintenance and Repair Services - Office Equipment	0	31,926	0	31,926
Maintenance and Repair Services - Vehicles	0	0	13,277	13,277
Matching Share	0	308,395	47,545	355,940
Postal Charges	0	6,648	0	6,648
Printing, Stationery and Forms	268	0	0	268
Rentals	0	0	74,160	74,160
Towing Services	0	3,068	230	3,298
Travel	44,775	4,969	38,353	88,097
Veterinary Services	0	874	0	874
Remittance of Revenue Collected	0	1,477,720	15,373	1,493,093
Other Contracted Services	0	530	0	530

(Continued)

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

	District Attorney General Fund	Drug Task Force Fund	Other Funds	Total All Funds
<u>Expenditures (Cont.)</u>				
Animal Food and Supplies	\$ 0	\$ 395	\$ 0	\$ 395
Data Processing Supplies	0	0	125	125
Duplicating Supplies	0	1,932	0	1,932
Gasoline	4,115	29,268	7,318	40,701
Law Enforcement Supplies	0	1,797	0	1,797
Library Books/Media	397	0	1,290	1,687
Office Supplies	956	2,635	6,204	9,795
Uniforms	106	5,048	1,023	6,177
Utilities	0	6,989	0	6,989
Other Supplies and Materials	7,342	30,996	0	38,338
Liability Insurance	0	91	0	91
Trustee Commission	343	0	0	343
Workers' Compensation Insurance	0	1,781	0	1,781
In Service/Staff Development	22,829	1,280	1,746	25,855
Other Charges	0	0	551	551
Data Processing Equipment	11,402	6,009	3,381	20,792
Furniture and Fixtures	0	0	1,465	1,465
Law Enforcement Equipment	0	11,172	1,494	12,666
Motor Vehicles	0	27,979	22,477	50,456
Total Expenditures	<u>\$ 103,514</u>	<u>\$ 2,547,899</u>	<u>\$ 298,607</u>	<u>\$ 2,950,020</u>
Other Financing Sources (Uses)				
Transfers to District Attorneys General				
Conference - Salary and Benefits	<u>\$ (22,036)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (22,036)</u>
Total Other Financing Sources (Uses)	<u>\$ (22,036)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (22,036)</u>
Net Change in Fund Balance	\$ (74,276)	\$ 422,248	\$ 58,138	\$ 406,110
Fund Balance, July 1, 2016	<u>143,673</u>	<u>1,481,501</u>	<u>114,789</u>	<u>1,739,963</u>
Fund Balance, June 30, 2017	<u>\$ 69,397</u>	<u>\$ 1,903,749</u>	<u>\$ 172,927</u>	<u>\$ 2,146,073</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, 2017

	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	40,331	21,177	61,508
Cash with Clerks, Register, and Sheriff	0	374	374
	<hr/>		
Total Assets	\$ 40,331	\$ 22,051	\$ 62,382

<u>FUND BALANCES</u>			
Restricted for:			
Administration of Justice	\$ 40,331	\$ 0	\$ 40,331
Public Safety	0	22,051	22,051
	<hr/>		
Total Fund Balances	\$ 40,331	\$ 22,051	\$ 62,382

District Attorney General  
Thirty-first Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2017

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
Drug Control Fines	\$ 0	\$ 9,851	\$ 9,851
District Attorney General Fees	10,112	0	10,112
Miscellaneous Refunds	0	2	2
<b>Total Revenues</b>	<b>\$ 10,112</b>	<b>\$ 9,853</b>	<b>\$ 19,965</b>
<u>Expenditures</u>			
Advertising	\$ 0	\$ 2,500	\$ 2,500
Audit Services	0	499	499
Dues and Memberships	177	150	327
Printing, Stationery, and Forms	0	169	169
Travel	0	1,552	1,552
Other Contracted Services	0	450	450
Law Enforcement Supplies	0	64	64
Periodicals	130	0	130
Other Supplies and Materials	318	1,904	2,222
Trustee's Commission	102	99	201
Premiums on Corporate Surety Bonds	0	750	750
In Service/Staff Development	200	375	575
Other Charges	1,790	0	1,790
Furniture and Fixtures	0	356	356
Law Enforcement Equipment	0	1,588	1,588
<b>Total Expenditures</b>	<b>\$ 2,717</b>	<b>\$ 10,456</b>	<b>\$ 13,173</b>
Other Financing Sources (Uses):			
Transfers to District Attorneys'			
General Conference:			
Salary Supplements	\$ 0	\$ (6,272)	\$ (6,272)
Registration Fees	(2,075)	(150)	(2,225)
<b>Total Other Financing Sources (Uses)</b>	<b>\$ (2,075)</b>	<b>\$ (6,422)</b>	<b>\$ (8,497)</b>
Net Change in Fund Balances	\$ 5,320	\$ (7,025)	\$ (1,705)
Fund Balances, July 1, 2016	35,011	29,076	64,087
Fund Balances, June 30, 2017	<u>\$ 40,331</u>	<u>\$ 22,051</u>	<u>\$ 62,382</u>