



STATE OF TENNESSEE

REVIEW OF FUNDS

ADMINISTERED BY DISTRICT ATTORNEYS GENERAL

AND

JUDICIAL DISTRICT DRUG TASK FORCES

FIRST THROUGH THIRTY-FIRST JUDICIAL DISTRICTS



FOR THE YEAR ENDED JUNE 30, 2010



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, 2010

COMPTROLLER OF THE TREASURY
JUSTIN P. WILSON

DEPARTMENT OF AUDIT
RICHARD V. NORMENT
Assistant to the Comptroller

DIVISION OF COUNTY AUDIT
JAMES R. ARNETTE
Director

This report is available at www.tn.gov/comptroller

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Review Highlights

Review of Funds
Administered by District Attorneys General
and
Judicial District Drug Task Forces
First through Thirty-first Judicial Districts
For the Year Ended June 30, 2010

Scope

Our review included an examination of funds administered by the district attorneys general for the year ended June 30, 2010. 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, 2010.

Results

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

The following are summaries of the findings from our review:

FIRST JUDICIAL DISTRICT

- ◆ Adequate documentation was not maintained to support confidential expenditures.
- ◆ Records for seized cash and personal property were not properly maintained and reconciled.
- ◆ Several items of equipment were not accounted for properly.

TENTH JUDICIAL DISTRICT

- ◆ The former Drug Task Force director received duplicate payments for travel.
- ◆ Most credit card purchases were not adequately documented.
- ◆ Deficiencies were noted in payments made for travel.

TWELFTH JUDICIAL DISTRICT

- ◆ The board of directors did not assume sufficient oversight responsibility.
-

THIRTEENTH JUDICIAL DISTRICT

- ◆ Quarterly program income summary reports were not filed in a timely manner.
-

FIFTEENTH JUDICIAL DISTRICT

- ◆ Items valued at \$642 were stolen from the Drug Task Force.
-

EIGHTEENTH JUDICIAL DISTRICT

- ◆ Confidential funds were used for nonconfidential purchases.
-

◆

TWENTY-FOURTH JUDICIAL DISTRICT

Findings and recommendations for the Twenty-fourth Judicial District will be subsequently released in a separate report pending the conclusion of a special investigation.

INTRODUCTORY SECTION



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

July 11, 2011

To the 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, 2010, for the first through the thirty-first judicial districts of the State of Tennessee. A separate review was conducted in each of the 31 judicial districts of the funds administered by the District Attorneys General and Judicial District Drug Task Forces. The results of our reviews of the judicial districts are presented in this report.

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

Very truly yours,

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

Justin P. Wilson
Comptroller of the Treasury

JPW/sb

State of Tennessee
Roster of District Attorneys General
June 30, 2010

<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	H. Greeley Wells
Third	Greene Hamblen Hancock Hawkins	C. Berkeley Bell
Fourth	Cocke Grainger Jefferson Sevier	James Dunn
Fifth	Blount	Mike Flynn
Sixth	Knox	Randall Nichols
Seventh	Anderson	David Clark
Eighth	Campbell Claiborne Fentress Scott Union	William Paul Phillips
Ninth	Loudon Meigs Morgan Roane	Russell Johnson
Tenth	Bradley McMinn Monroe Polk	Steven Bebb

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

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

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

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

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

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

INTRODUCTION

This is a report of our review of funds administered by District Attorneys General and Judicial District Drug Task Forces for the year ended June 30, 2010, for the first through the thirty-first judicial districts of the State of Tennessee. A separate review was conducted in each of the 31 judicial districts of the funds administered by the District Attorneys General and Judicial District Drug Task Forces. The results of our reviews of the judicial districts are presented in this report.

BACKGROUND

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

District Attorney General Fund

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

Drug Task Force Fund

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

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

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

Federal Asset Forfeiture Fund

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

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

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

Metro/County Appropriations Fund

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

Mediation Services Fund

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

Methamphetamine Task Force Fund (closed during the year)

In prior years, the Thirteenth Judicial District maintained the Methamphetamine Task Force Fund, which consisted of grant funds passed through Tennessee Technological University and other grant income. Effective July 1, 2009, the judicial district turned over

this fund to Putnam County who accounts for the monies in an agency fund for Tennessee Technological University.

Other Funds

Other funds in the Thirtieth Judicial District consist of funds raised from contributions from the City of Memphis to enhance a witness protection program (Witness Relocation Fund), donations received from various groups to promote initiatives to increase the quality of life in certain communities located in Shelby County (Broken Window Fund), and certain forfeited funds (White Collar Crime Fund).

BASIS OF ACCOUNTING

The various governmental funds are accounted for using the modified accrual basis of accounting.

FINANCIAL SUMMARY

Total revenues and expenditures of these funds for the 31 judicial districts, as well as beginning and ending balances for the year examined, are presented below:

Funds	Balance 7-1-09	Revenues	Expenditures	Other Financing Sources (Uses)	Balance 6-30-10
District Attorney General	\$ 2,100,422	\$ 1,309,923	\$ (1,011,625)	\$ (61,852)	\$ 2,336,868
Drug Task Force	15,534,874	10,111,766	(11,668,100)	(188,991)	13,789,549
Federal Asset Forfeiture	17,548	113,666	(96,606)	0	34,608
Metro/County Appropriations	103,916	720,996	(5,299,483)	4,578,898	104,327
Mediation Services	233,278	89,084	(149,130)	0	173,232
Methamphetamine Task Force	17,979	0	0	(17,979)	0
Other	168,003	281,564	(372,133)	(704)	76,730
Total	\$ 18,176,020	\$ 12,626,999	\$ (18,597,077)	\$ 4,309,372	\$ 16,515,314

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

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

Judicial District	Contributing County	County Appropriation
Second	Sullivan	\$ 276,106
Third	Greene	4,699
"	Hancock	10,460
Fourth	Sevier	52,441
Sixth	Knox	2,555,965
Seventh	Anderson	33,247
Eighth	Campbell	21,573
"	Claiborne	26,048
"	Scott	32,834
Ninth	Roane	39,985
Eleventh	Hamilton	835,329
Sixteenth	Rutherford	65,362
Eighteenth	Sumner	3,600
Nineteenth	Montgomery	70,144
"	Robertson	4,800
Twentieth	Davidson	5,232,724 *
Twenty-second	Maury	2,500
Twenty-third	Dickson	18,000 *
"	Cheatham	13,500 *
"	Houston	2,585 *
"	Humphreys	6,000 *
"	Stewart	2,585 *
Twenty-sixth	Madison	82,590
Twenty-seventh	Weakley	32,219
Thirtieth	Shelby	8,520,464
Total		<u>\$ 17,945,760</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, 2010. 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, 2010. Our reviews consisted of tests of records and auditing procedures that we considered necessary in the circumstances.

Findings and recommendations, as a result of our reviews, are presented in the Findings, Recommendations, and Financial Section of this report. Six judicial districts had material findings. We reviewed these findings and recommendations with the district attorneys general and representatives of the Drug Task Forces to provide an opportunity for their response. The written responses from the District Attorney Generals and/or Drug Task Force Directors of the Thirteenth and Eighteenth Judicial Districts are included in this report. Other officials made oral responses; however, these oral responses have not been included in this report. Findings and recommendations for the Twenty-fourth Judicial District will be subsequently released in a separate report pending the conclusion of a special investigation.

**FINDINGS, RECOMMENDATIONS
AND FINANCIAL SECTION**

FIRST JUDICIAL DISTRICT

FIRST JUDICIAL DISTRICT

FINDING 10.01 **ADEQUATE DOCUMENTATION WAS NOT MAINTAINED TO SUPPORT CONFIDENTIAL EXPENDITURES**

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

- A. In some instances, the DTF director could not locate the Tennessee Bureau of Investigation's (TBI) lab reports that are used to support the disbursements made from confidential funds for undercover drug purchases. In 11 of the 56 disbursements selected for testing, the director could not locate these lab reports. In two of the 11 instances, the entire case files were not located.
- B. Payments to confidential informants were recorded on agents' activity logs and supported with signed documentation. However, the payments were not always properly posted to confidential informant payment history logs. Deficiencies included: (1) payments that were posted to payment history logs had no corresponding date or case number noted, (2) payments for "future deals" were not posted to the payment history logs, (3) certain payment history logs could not be located, (4) certain payment amounts per the agents' activity logs were posted to the payment history logs; however, the case numbers did not match, (5) the transaction date per the agents' activity logs and payment history logs varied by as much as 91 days, and (6) in one instance, the payment amount recorded on the history log differed with the agent's activity log by \$200.

RECOMMENDATION

All confidential expenditures should be properly documented. TBI lab reports should be maintained to support the disbursement of funds for drug purchases. Case files should be maintained to support all cases developed. Confidential informant payment history logs should be properly maintained and periodically reconciled with the agents' activity logs.

FINDING 10.02 **RECORDS FOR SEIZED CASH AND PERSONAL PROPERTY WERE NOT PROPERLY MAINTAINED AND RECONCILED**

The June 30, 2010, Drug Task Force (DTF) Operations Summary Report reflected a balance of \$101,825.22, which represented seized cash that had not been awarded to the DTF by the Tennessee Department of Safety. DTF personnel maintain detailed logs of cash seized from defendants. However, DTF personnel did not reconcile these detailed logs with the balance reflected on the Operations Summary Reports and did not update the detailed logs to reflect the final disposition of the seized cash. Our review of these detailed cash seizure logs disclosed that the Operations Summary Report was overstated by \$69,618.62. The remaining balance of the seized cash as of June 30, 2010, totaling \$32,206.60 is reflected as Due to Litigants, Heirs, and Others in this report.

It should be noted that subsequent to June 30, 2010, the DTF was required to return several items they had seized back to defendants because the DTF did not properly file the required documentation with the Tennessee Department of Safety. These items included cash of \$4,120, vehicles, and computers. In addition, numerous items including vehicles, safes, and cell phones were discovered to be on hand that had no documentation as to which cases the items were related.

On December 14, 2010, an interim DTF director was appointed to replace the acting director. The newly appointed interim director implemented a policy requiring all documentation related to seizures be filed within five days from the date of seizure.

RECOMMENDATION

Detailed inventory records for seizures of cash and personal property should be properly maintained and reconciled. Required documentation related to the seizures should be filed properly and promptly with the appropriate agency.

FINDING 10.03 **SEVERAL ITEMS OF EQUIPMENT WERE NOT ACCOUNTED FOR PROPERLY**

The Drug Task Force (DTF) could not account for 15 items of equipment listed on their inventory. Employees of the DTF noted these items as "Reported Missing 11/19/10". Some of the missing items noted include: compact disk player, speakers, recorders, receivers, camera, deskjet printer, and computer monitor. Generally accepted accounting principles require accountability for all DTF-owned assets, such as equipment, furniture, and vehicles.

RECOMMENDATION

Internal controls over equipment should be strengthened. The inventory of equipment should include the agent's name with the equipment assigned, and the equipment should be periodically verified by management. Management should investigate the missing equipment and determine its disposition.

District Attorney General
First Judicial District
Balance Sheet
June 30, 2010

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 4,195	\$ 4,195
Cash in Bank	0	10,957	10,957
Equity in Pooled Cash and Investments:			
Cash with Trustee	48,485	136,038	184,523
Accounts Receivable	0	1,930	1,930
Due from Other Governments	2,650	43,899	46,549
	<hr/>		
Total Assets	\$ 51,135	\$ 197,019	\$ 248,154
	<hr/> <hr/>		
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Due to Other Funds	\$ 9,606	\$ 21,794	\$ 31,400
Due to State of Tennessee	0	15,842	15,842
Due to Litigants, Heirs, and Others	0	32,207	32,207
Total Liabilities	\$ 9,606	\$ 69,843	\$ 79,449
	<hr/>		
<u>Fund Balances</u>			
Unreserved:			
Undesignated	\$ 41,529	\$ 127,176	\$ 168,705
	<hr/>		
Total Liabilities and Fund Balances	\$ 51,135	\$ 197,019	\$ 248,154
	<hr/> <hr/>		

District Attorney General
First Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2010

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 50,397	\$ 0	\$ 50,397
Drug Control Fines	0	51,874	51,874
Drug Task Force Forfeitures and Seizures	0	116,989	116,989
Proceeds from Confiscated Property	0	58,605	58,605
Investment Income	0	1,785	1,785
Miscellaneous Refunds	203	11,973	12,176
Contributions and Gifts	0	39,375	39,375
Asset Forfeiture Funds	0	1,890	1,890
Drug Task Force Grant	0	72,000	72,000
Total Revenues	<u>\$ 50,600</u>	<u>\$ 354,491</u>	<u>\$ 405,091</u>
<u>Expenditures</u>			
Salary Supplements	\$ 0	\$ 12,042	\$ 12,042
Clerical Personnel	17,478	22,368	39,846
In-Service Training	350	0	350
Other Fringe Benefits	1,337	19,346	20,683
Bank Charges	0	195	195
Communication	0	13,039	13,039
Contracts with Government Agencies	0	34,520	34,520
Confidential Drug Enforcement Payments	0	102,142	102,142
Dues and Memberships	3,345	1,050	4,395
Freight Expenses	0	72	72
Maintenance Agreements	0	850	850
Maintenance and Repair Services - Vehicles	0	207	207
Postal Charges	0	658	658
Rentals	0	12,176	12,176
Towing Services	0	1,120	1,120
Travel	2,570	5,436	8,006
Remittance of Revenues Collected	0	37,948	37,948
Other Contracted Services	0	7,333	7,333
Electricity	0	1,725	1,725
Gasoline	0	11,014	11,014

(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	\$ 9,348	\$ 9,348
Office Supplies	387	4,675	5,062
Other Supplies and Materials	729	3,666	4,395
Building and Contents Insurance	0	1,438	1,438
Trustee's Commission	477	1,832	2,309
Other Charges	0	1,474	1,474
Total Expenditures	<u>\$ 26,673</u>	<u>\$ 305,674</u>	<u>\$ 332,347</u>
Net Change in Fund Balances	\$ 23,927	\$ 48,817	\$ 72,744
Fund Balances, July 1, 2009	<u>17,602</u>	<u>78,359</u>	<u>95,961</u>
Fund Balances, June 30, 2010	<u>\$ 41,529</u>	<u>\$ 127,176</u>	<u>\$ 168,705</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, 2010

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 74,252	\$ 74,252
Cash in Bank	0	2,638	2,638
Equity in Pooled Cash and Investments:			
Cash with Trustee	15,643	112,678	128,321
Cash with Clerks, Register, and Sheriff	1,298	114	1,412
Due from Other Governments	0	9,549	9,549
Total Assets	<u>\$ 16,941</u>	<u>\$ 199,231</u>	<u>\$ 216,172</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Due to Litigants, Heirs, and Others	<u>\$ 0</u>	<u>\$ 41,028</u>	<u>\$ 41,028</u>
<u>Fund Balances</u>			
Unreserved:			
Undesignated	<u>\$ 16,941</u>	<u>\$ 158,203</u>	<u>\$ 175,144</u>
Total Liabilities and Fund Balances	<u>\$ 16,941</u>	<u>\$ 199,231</u>	<u>\$ 216,172</u>

District Attorney General
Second Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2010

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 18,311	\$ 0	\$ 18,311
Drug Control Fines	0	2,614	2,614
Drug Task Force Forfeitures and Seizures	0	94,638	94,638
Miscellaneous Refunds	0	740	740
Other Local Revenues	0	28,000	28,000
Drug Task Force Grant	0	83,453	83,453
Total Revenues	\$ 18,311	\$ 209,445	\$ 227,756
<u>Expenditures</u>			
Salary Supplements	\$ 0	\$ 18,980	\$ 18,980
Secretary(s)	0	25,904	25,904
Other Fringe Benefits	0	6,650	6,650
Audit Services	0	5,926	5,926
Communication	96	2,741	2,837
Contracts with Government Agencies	0	13,618	13,618
Contracts with Private Agencies	0	720	720
Data Processing Services	7	0	7
Confidential Drug Enforcement Payments	0	26,467	26,467
Dues and Memberships	2,545	1,250	3,795
Janitorial Services	1,800	0	1,800
Licenses	139	0	139
Maintenance and Repair Services - Vehicles	0	6,544	6,544
Postal Charges	0	957	957
Printing, Stationery, and Forms	808	385	1,193
Rentals	0	10,800	10,800
Towing Services	0	585	585
Travel	3,745	7,826	11,571
Tuition	3,030	2,190	5,220
Other Contracted Services	76	0	76
Custodial Supplies	0	49	49

(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>			
Data Processing Supplies	\$ 0	\$ 6,852	\$ 6,852
Equipment Parts - Light	0	131	131
Gasoline	0	14,678	14,678
Law Enforcement Supplies	0	13,404	13,404
Library Books/Media	2,676	0	2,676
Office Supplies	0	1,936	1,936
Uniforms	0	1,009	1,009
Utilities	0	2,708	2,708
Other Supplies and Materials	24	771	795
Building and Contents Insurance	0	2,855	2,855
Premiums on Corporate Surety Bond	0	200	200
Trustee's Commission	177	900	1,077
Other Charges	0	556	556
Law Enforcement Equipment	0	487	487
Motor Vehicles	0	17,065	17,065
Office Equipment	0	287	287
Total Expenditures	<u>\$ 15,123</u>	<u>\$ 195,431</u>	<u>\$ 210,554</u>
Net Change in Fund Balances	\$ 3,188	\$ 14,014	\$ 17,202
Fund Balances, July 1, 2009	<u>13,753</u>	<u>144,189</u>	<u>157,942</u>
Fund Balances, June 30, 2010	<u>\$ 16,941</u>	<u>\$ 158,203</u>	<u>\$ 175,144</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, 2010

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 40,525	\$ 40,525
Cash in Bank	0	1,402	1,402
Equity in Pooled Cash and Investments:			
Cash with Trustee	161,336	1,085	162,421
Cash with Clerks, Register, and Sheriff	707	398	1,105
Due from Other Governments	2,897	2,881	5,778
Total Assets	<u>\$ 164,940</u>	<u>\$ 46,291</u>	<u>\$ 211,231</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 16	\$ 4,364	\$ 4,380
Due to Litigants, Heirs, and Others	0	36,251	36,251
Total Liabilities	<u>\$ 16</u>	<u>\$ 40,615</u>	<u>\$ 40,631</u>
<u>Fund Balances</u>			
Unreserved:			
Undesignated	\$ 164,924	\$ 5,676	\$ 170,600
Total Liabilities and Fund Balances	<u>\$ 164,940</u>	<u>\$ 46,291</u>	<u>\$ 211,231</u>

District Attorney General
Third Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2010

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 50,200	\$ 25	\$ 50,225
Drug Control Fines	0	10,306	10,306
Drug Task Force Forfeitures and Seizures	0	13,236	13,236
Proceeds from Confiscated Property	0	49,551	49,551
Investment Income	0	23	23
Drug Task Force Grant	0	88,097	88,097
Insurance Recovery	0	4,769	4,769
Total Revenues	<u>\$ 50,200</u>	<u>\$ 166,007</u>	<u>\$ 216,207</u>
<u>Expenditures</u>			
Salary Supplements	\$ 0	\$ 21,400	\$ 21,400
Clerical Personnel	0	27,206	27,206
Jury and Witness Fees	1,683	0	1,683
Other Fringe Benefits	0	8,372	8,372
Communication	677	13,936	14,613
Contributions	0	143	143
Confidential Drug Enforcement Payments	0	16,492	16,492
Dues and Memberships	645	300	945
Maintenance & Repair Services - Vehicles	0	7,919	7,919
Postal Charges	0	669	669
Rentals	0	343	343
Travel	3,671	1,286	4,957
Tuition	2,300	0	2,300
Remittance of Revenues Collected	0	12,562	12,562
Other Contracted Services	2,386	9,189	11,575
Equipment and Machinery Parts	0	6,478	6,478
Garage Supplies	0	645	645
Gasoline	0	17,765	17,765
Office Supplies	160	8,485	8,645
Periodicals	162	0	162

(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>			
Other Supplies and Materials	\$ 0	\$ 180	\$ 180
Premium on Corporate Surety Bonds	0	175	175
Other Charges	0	44	44
Law Enforcement Equipment	0	935	935
Office Equipment	6,147	0	6,147
Motor Vehicles	0	14,445	14,445
Total Expenditures	<u>\$ 17,831</u>	<u>\$ 168,969</u>	<u>\$ 186,800</u>
Net Change in Fund Balances	\$ 32,369	\$ (2,962)	\$ 29,407
Fund Balances, July 1, 2009	<u>132,555</u>	<u>8,638</u>	<u>141,193</u>
Fund Balances, June 30, 2010	<u>\$ 164,924</u>	<u>\$ 5,676</u>	<u>\$ 170,600</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, 2010

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 8,989	\$ 8,989
Cash in Bank	0	71,812	71,812
Equity in Pooled Cash and Investments:			
Cash with Trustee	24,383	387,203	411,586
Cash with Clerks, Register, and Sheriff	1,649	0	1,649
Accounts Receivable	0	61,745	61,745
Due from Other Government	694	10,924	11,618
Total Assets	\$ 26,726	\$ 540,673	\$ 567,399
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 0	\$ 5,718	\$ 5,718
Due to Litigants, Heirs, and Others	0	64,744	64,744
Total Liabilities	\$ 0	\$ 70,462	\$ 70,462
<u>Fund Balances</u>			
Reserved for Encumbrances	\$ 850	\$ 0	\$ 850
Unreserved:			
Undesignated	25,876	470,211	496,087
Total Fund Balances	\$ 26,726	\$ 470,211	\$ 496,937
Total Liabilities and Fund Balances	\$ 26,726	\$ 540,673	\$ 567,399

District Attorney General
Fourth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2010

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 31,187	\$ 0	\$ 31,187
Drug Control Fines	0	48,280	48,280
Drug Task Force Forfeitures and Seizures	0	114,278	114,278
Proceeds from Confiscated Property	0	61,745	61,745
Miscellaneous Refunds	0	162	162
Investment Income	0	3,559	3,559
ARRA Grant #1	0	87,320	87,320
Drug Task Force Grant	0	81,015	81,015
Asset Forfeitures Funds	0	13,230	13,230
Other Direct Federal Revenue	0	11,503	11,503
Contributions and Gifts	500	0	500
Total Revenues	\$ 31,687	\$ 421,092	\$ 452,779
<u>Expenditures</u>			
Supervisor/Director	\$ 0	\$ 47,680	\$ 47,680
Clerical Personnel	0	36,430	36,430
In-Service Training	4,841	0	4,841
Other Fringe Benefits	0	27,712	27,712
Advertising	0	110	110
Audit Services	0	1,777	1,777
Communication	6,616	6,641	13,257
Confidential Drug Enforcement Payments	0	38,915	38,915
Dues and Memberships	345	0	345
Licenses	0	54	54
Maintenance Agreements	0	588	588
Maintenance and Repair Services - Equipment	0	125	125
Maintenance and Repair Services - Office Equipment	0	276	276
Maintenance and Repair Services - Vehicles	0	2,970	2,970
Postal Charges	0	294	294

(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>			
Printing, Stationery, and Forms	\$ 0	\$ 45	\$ 45
Rentals	0	12,000	12,000
Towing Services	0	545	545
Travel	3,970	167	4,137
Other Contracted Services	405	0	405
Data Processing Supplies	0	632	632
Electricity	0	758	758
Gasoline	0	12,239	12,239
Law Enforcement Supplies	0	7,541	7,541
Office Supplies	150	1,524	1,674
Water and Sewer	190	456	646
Other Supplies and Materials	0	40	40
Building and Contents Insurance	0	785	785
Premiums on Corporate Surety Bonds	0	400	400
Trustee's Commission	0	1,939	1,939
Other Charges	8,451	1,347	9,798
Office Equipment	741	0	741
Total	<u>\$ 25,709</u>	<u>\$ 203,990</u>	<u>\$ 229,699</u>
<u>ARRA Grant # 1</u>			
Other Salaries and Wages	\$ 0	\$ 44,320	\$ 44,320
Communication	0	753	753
Maintenance and Repair Services - Vehicles	0	7,664	7,664
Travel	0	1,542	1,542
Law Enforcement Supplies	0	13,181	13,181
Motor Vehicles	0	21,811	21,811
Total ARRA Grant # 1	<u>\$ 0</u>	<u>\$ 89,271</u>	<u>\$ 89,271</u>
Total Expenditures	<u>\$ 25,709</u>	<u>\$ 293,261</u>	<u>\$ 318,970</u>

(Continued)

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

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
Net Change in Fund Balances	\$ 5,978	\$ 127,831	\$ 133,809
Fund Balances, July 1, 2009	20,748	342,380	363,128
Fund Balances, June 30, 2010	<u>\$ 26,726</u>	<u>\$ 470,211</u>	<u>\$ 496,937</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, 2010

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
	<hr/>		<hr/>
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 570	\$ 570
Cash in Bank	0	2,689	2,689
Equity in Pooled Cash and Investments:			
Cash with Trustee	142,232	1,124,571	1,266,803
Cash with Clerks, Register, and Sheriff	1,163	6,467	7,630
Accounts Receivable	0	1,239	1,239
Due from Other Governments	123	67,174	67,297
	<hr/>		<hr/>
Total Assets	\$ 143,518	\$ 1,202,710	\$ 1,346,228
	<hr/>		<hr/>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 0	\$ 1,036	\$ 1,036
Due to Litigants, Heirs, and Others	0	63,074	63,074
Total Liabilities	<hr/>	<hr/>	<hr/>
	\$ 0	\$ 64,110	\$ 64,110
<u>Fund Balances</u>			
Reserved for Encumbrances	\$ 156	\$ 0	\$ 156
Unreserved:			
Undesignated	143,362	1,138,600	1,281,962
Total Fund Balances	<hr/>	<hr/>	<hr/>
	\$ 143,518	\$ 1,138,600	\$ 1,282,118
	<hr/>		<hr/>
Total Liabilities and Fund Balances	\$ 143,518	\$ 1,202,710	\$ 1,346,228
	<hr/>		<hr/>

District Attorney General
Fifth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2010

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 21,269	\$ 0	\$ 21,269
Drug Control Fines	0	60,220	60,220
Drug Task Force Forfeitures and Seizures	0	76,774	76,774
Investment Income	0	16,482	16,482
Sale of Equipment	2,010	480	2,490
Contribution and Gifts	0	23,750	23,750
ARRA Grant # 1	0	67,174	67,174
Total Revenues	\$ 23,279	\$ 244,880	\$ 268,159
<u>Expenditures</u>			
Audit Services	\$ 0	\$ 1,363	\$ 1,363
Communication	0	14,987	14,987
Confidential Drug Enforcement Payments	0	23,329	23,329
Dues and Memberships	0	250	250
Operating Lease Payments	0	28,772	28,772
Licenses	0	206	206
Maintenance and Repair Services - Equipment	0	1,620	1,620
Maintenance and Repair Services - Vehicles	0	1,633	1,633
Postal Charges	0	40	40
Printing, Stationery, and Forms	0	203	203
Travel	0	6,686	6,686
Tuition	0	2,250	2,250
Other Contracted Services	44	3,595	3,639
Law Enforcement Supplies	0	997	997
Office Supplies	0	1,181	1,181
Tires and Tubes	0	1,749	1,749
Utilities	0	3,996	3,996
Trustee's Commission	233	732	965
Other Charges	0	6,108	6,108
Data Processing Equipment	0	1,599	1,599
Law Enforcement Equipment	0	1,564	1,564
Motor Vehicles	0	43,026	43,026
Total	\$ 277	\$ 145,886	\$ 146,163

(Continued)

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

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Expenditures (Cont.)</u>			
<u>ARRA Grant # 1</u>			
Salary Supplenents	\$ 0	\$ 42,174	\$ 42,174
Motor Vehicles	0	25,000	25,000
Total ARRA Grant # 1	<u>\$ 0</u>	<u>\$ 67,174</u>	<u>\$ 67,174</u>
Total Expenditures	<u>\$ 277</u>	<u>\$ 213,060</u>	<u>\$ 213,337</u>
Other Financing Sources (Uses):			
Transfers to the Blount County			
General Fund - Salary Supplement	\$ 0	\$ (15,833)	\$ (15,833)
Total Other Financing Sources (Uses)	<u>\$ 0</u>	<u>\$ (15,833)</u>	<u>\$ (15,833)</u>
Net Change in Fund Balances	\$ 23,002	\$ 15,987	\$ 38,989
Fund Balances, July 1, 2009	<u>120,516</u>	<u>1,122,613</u>	<u>1,243,129</u>
Fund Balances, June 30, 2010	<u>\$ 143,518</u>	<u>\$ 1,138,600</u>	<u>\$ 1,282,118</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, 2010

District
Attorney
General
Fund

ASSETS

Equity in Pooled Cash and Investments:

Cash with Trustee

\$ 265,486

Total Assets

\$ 265,486

FUND BALANCE

Unreserved:

Undesignated

\$ 265,486

Total Fund Balance

\$ 265,486

District Attorney General
Sixth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2010

	District Attorney General Fund
<hr/>	
<u>Revenues</u>	
District Attorney General Fees	\$ 87,368
Total Revenues	<u>\$ 87,368</u>
 <u>Expenditures</u>	
Secretaries and Law Clerks	\$ 49,362
Other Fringe Benefits	4,072
Maintenance Agreements	<u>13,975</u>
Total Expenditures	<u>\$ 67,409</u>
 Net Change in Fund Balance	 \$ 19,959
 Fund Balance, July 1, 2009	 <u>245,527</u>
 Fund Balance, June 30, 2010	 <u><u>\$ 265,486</u></u>

SEVENTH JUDICIAL DISTRICT

SEVENTH JUDICIAL DISTRICT

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

District Attorney General
Seventh Judicial District
Balance Sheet
June 30, 2010

District
Attorney
General
Fund

ASSETS

Equity in Pooled Cash and Investments:

Cash with Trustee

\$ 14,582

Cash with Clerks, Register, and Sheriff

1,130

Total Assets

\$ 15,712

LIABILITIES AND FUND BALANCE

Liabilities

Accounts Payable

\$ 288

Fund Balance

Unreserved:

Undesignated

\$ 15,424

Total Liabilities and Fund Balance

\$ 15,712

District Attorney General
Seventh Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2010

	District Attorney General Fund
<hr/>	
<u>Revenues</u>	
District Attorney General Fees	\$ 11,712
Miscellaneous Refunds	229
Contributions and Gifts	2,000
Total Revenues	<u>\$ 13,941</u>
<u>Expenditures</u>	
Communication	\$ 829
Data Processing Services	198
Dues and Memberships	1,134
Printing, Stationery, and Forms	260
Travel	1,618
Periodicals	148
Uniforms	1,548
Other Supplies and Materials	747
Trustee's Commission	117
In Service/Staff Development	1,655
Other Charges	1,124
Furniture and Fixtures	1,476
Office Equipment	625
Total Expenditures	<u>\$ 11,479</u>
Net Change in Fund Balance	\$ 2,462
Fund Balance, July 1, 2009	<u>12,962</u>
Fund Balance, June 30, 2010	<u><u>\$ 15,424</u></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, 2010

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 2,763	\$ 2,763
Cash in Bank	0	6,442	6,442
Equity in Pooled Cash and Investments:			
Cash with Trustee	92,111	87,451	179,562
Cash with Clerks, Register, and Sheriff	1,128	162	1,290
Accounts Receivable	0	3,090	3,090
Due from Other Governments	10,500	18,893	29,393
 Total Assets	 \$ 103,739	 \$ 118,801	 \$ 222,540
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 33,688	\$ 80	\$ 33,768
Due to Scott County	525	114	639
Total Liabilities	\$ 34,213	\$ 194	\$ 34,407
 <u>Fund Balances</u>			
Unreserved:			
Undesignated	\$ 69,526	\$ 118,607	\$ 188,133
 Total Liabilities and Fund Balances	 \$ 103,739	 \$ 118,801	 \$ 222,540

District Attorney General
Eighth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2010

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 105,098	\$ 0	\$ 105,098
Miscellaneous Refunds	466	0	466
Contributions and Gifts	0	10,000	10,000
Drug Task Force Forfeitures and Seizures	0	107,207	107,207
Drug Task Force Grant	0	69,003	69,003
ARRA Grant #1	0	43,565	43,565
Total Revenues	\$ 105,564	\$ 229,775	\$ 335,339
<u>Expenditures</u>			
Assistants	\$ 10,134	\$ 0	\$ 10,134
Supervisor/Director	0	51,684	51,684
Salary Supplements	0	1,200	1,200
Clerical Personnel	32,823	27,810	60,633
Part-time Personnel	12,162	0	12,162
Other Salaries and Wages	0	32,688	32,688
Other Fringe Benefits	15,234	22,855	38,089
Communication	8,409	8,960	17,369
Confidential Drug Enforcement Payments	0	6,120	6,120
Dues and Memberships	1,165	0	1,165
Maintenance and Repair Services - Vehicles	0	3,107	3,107
Postal Charges	0	100	100
Rentals	1,675	13,905	15,580
Towing Services	0	505	505
Travel	15,041	1,691	16,732
Tuition	119	0	119
Other Contracted Services	17,958	3,158	21,116
Electricity	279	1,588	1,867
Gasoline	0	6,662	6,662
Law Enforcement Supplies	0	1,412	1,412
Natural Gas	0	370	370
Office Supplies	6,424	1,290	7,714
Water and Sewer	0	615	615

(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>			
Other Supplies and Materials	\$ 1,327	\$ 0	\$ 1,327
Trustee's Commission	915	1,094	2,009
Vehicle and Equipment Insurance	0	1,633	1,633
Workers' Compensation Insurance	275	3,663	3,938
Office Equipment	4,855	530	5,385
Total	<u>\$ 128,795</u>	<u>\$ 192,640</u>	<u>\$ 321,435</u>
<u>ARRA Grant # 1</u>			
Other Salaries and Wages	\$ 0	\$ 34,269	\$ 34,269
Other Fringe Benefits	0	5,356	5,356
Communications	0	2,100	2,100
Travel	0	500	500
Law Enforcement Supplies	0	9,711	9,711
Office Equipment	0	3,062	3,062
Total ARRA Grant # 1	<u>\$ 0</u>	<u>\$ 54,998</u>	<u>\$ 54,998</u>
Total Expenditures	<u>\$ 128,795</u>	<u>\$ 247,638</u>	<u>\$ 376,433</u>
Other Financing Sources (Uses):			
Transfers to District Attorneys' General Conference - Salary Supplements	<u>\$ (2,125)</u>	<u>\$ 0</u>	<u>\$ (2,125)</u>
Net Change in Fund Balances	\$ (25,356)	\$ (17,863)	\$ (43,219)
Fund Balances, July 1, 2009	<u>94,882</u>	<u>136,470</u>	<u>231,352</u>
Fund Balances, June 30, 2010	<u>\$ 69,526</u>	<u>\$ 118,607</u>	<u>\$ 188,133</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, 2010

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 2,034	\$ 2,034
Cash in Bank	0	5,960	5,960
Equity in Pooled Cash and Investments:			
Cash with Trustee	34,316	110,899	145,215
Cash with Clerks, Register, and Sheriff	537	710	1,247
Due from Other Governments	521	29,250	29,771
Total Assets	<u>\$ 35,374</u>	<u>\$ 148,853</u>	<u>\$ 184,227</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 6,107	\$ 24,495	\$ 30,602
<u>Fund Balances</u>			
Reserved for Federal Asset Forfeiture	\$ 0	\$ 53,747	\$ 53,747
Unreserved:			
Undesignated	29,267	70,611	99,878
Total Fund Balances	<u>\$ 29,267</u>	<u>\$ 124,358</u>	<u>\$ 153,625</u>
Total Liabilities and Fund Balances	<u>\$ 35,374</u>	<u>\$ 148,853</u>	<u>\$ 184,227</u>

District Attorney General
Ninth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2010

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 23,912	\$ 0	\$ 23,912
Drug Control Fines	0	27,509	27,509
Officers Costs	0	1,424	1,424
District Attorney General Fees	0	497	497
Drug Task Force Forfeitures and Seizures	0	3,862	3,862
Proceeds from Confiscated Property	0	47,161	47,161
Investment Income	0	567	567
Contributions and Gifts	0	3,952	3,952
ARRA Grant # 1	0	62,509	62,509
Drug Task Force Grant	0	49,362	49,362
Total Revenues	\$ 23,912	\$ 196,843	\$ 220,755
<u>Expenditures</u>			
Supervisor/Director	\$ 0	\$ 51,107	\$ 51,107
Salary Supplements	5,171	0	5,171
Part-time Personnel	1,540	1,670	3,210
Social Security	329	6,465	6,794
Other Fringe Benefits	0	10,234	10,234
Audit Services	0	1,777	1,777
Communication	3,147	5,824	8,971
Dues and Memberships	0	526	526
Licenses	0	372	372
Maintenance Agreements	0	180	180
Maintenance and Repair Services - Equipment	0	387	387
Maintenance and Repair Services - Vehicles	0	5,439	5,439
Postal Charges	0	95	95
Printing, Stationery, and Forms	0	292	292
Rentals	0	6,553	6,553
Towing Services	0	1,810	1,810
Travel	0	1,421	1,421
Remittance of Revenues Collected	0	17,033	17,033
Gasoline	0	11,148	11,148

(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>			
Law Enforcement Supplies	\$ 0	\$ 8,811	\$ 8,811
Office Supplies	7,887	3,359	11,246
Tires and Tubes	0	876	876
Other Supplies and Materials	6,571	1,328	7,899
Premium on Corporate Surety Bond	0	340	340
Trustee's Commission	340	1,115	1,455
Workers' Compansation Insurance	0	2,000	2,000
Motor Vehicles	0	55,639	55,639
Total	<u>\$ 24,985</u>	<u>\$ 195,801</u>	<u>\$ 220,786</u>
<u>ARRA Grant # 1</u>			
Assistant(s)	\$ 0	\$ 36,667	\$ 36,667
Other Fringe Benefits	0	5,393	5,393
Communication	0	933	933
Motor Vehicles	0	19,800	19,800
Total ARRA Grant # 1	<u>\$ 0</u>	<u>\$ 62,793</u>	<u>\$ 62,793</u>
Total Expenditures	<u>\$ 24,985</u>	<u>\$ 258,594</u>	<u>\$ 283,579</u>
Net Change in Fund Balances	\$ (1,073)	\$ (61,751)	\$ (62,824)
Fund Balances, July 1, 2009	<u>30,340</u>	<u>186,109</u>	<u>216,449</u>
Fund Balances, June 30, 2010	<u>\$ 29,267</u>	<u>\$ 124,358</u>	<u>\$ 153,625</u>

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

TENTH JUDICIAL DISTRICT

TENTH JUDICIAL DISTRICT

**FINDING 10.01 **THE FORMER DRUG TASK FORCE DIRECTOR RECEIVED
DUPLICATE PAYMENTS FOR TRAVEL****

The former Drug Task Force (DTF) director received six travel advances totaling \$311; however, the director also incurred DTF credit card charges totaling \$698.42 for meals and incidentals covered by these same travel advances. It should be noted that the credit card charges included meals for other persons; however, based on the documentation provided, we could not identify the specific meals and incidentals incurred by the director.

RECOMMENDATION

The former director should reimburse the DTF \$311 for the duplicate travel advances and an amount to be determined for credit card charges. Officials should reconcile travel advances with credit card charges and take steps to ensure that duplicate payments are not made. Officials should require detailed documentation to support all credit card charges.

**FINDING 10.02 **MOST CREDIT CARD PURCHASES WERE NOT
ADEQUATELY DOCUMENTED****

During the year examined, we reviewed a total of \$53,917.62 in credit card transactions. Of this total, 215 credit card transactions totaling \$17,196.25 did not contain adequate documentation. In addition, we were unable to determine if these expenditures (meals, travel, lodging) were directly related to investigations and appropriate uses of Drug Task Force funds. The following table summarizes these 215 transactions:

<u>Documentation</u>	<u>Number of Charges</u>	<u>Amount</u>
Supported by credit card statements with no detail	98	\$ 8,607.03
Supported by receipts with no detail	112	6,834.74
Supported by receipts that did not agree with the amount charged	<u>5</u>	<u>1,754.48</u>
Total	<u>215</u>	<u>\$ 17,196.25</u>

Sound business practices dictate that all credit card purchases be supported by detailed documentation. The lack of detailed documentation increases the risks of fraud and abuse.

RECOMMENDATION

All credit card transactions should include adequate supporting documentation and be referenced to active cases if possible.

FINDING 10.03 **DEFICIENCIES WERE NOTED IN PAYMENTS MADE FOR TRAVEL**

Our investigation identified the following deficiencies related to payments made for travel. These deficiencies can be attributed to the failure of management to adequately monitor and review travel claims.

- A. Numerous travel advances were paid to Drug Task Force agents; however, these agents did not subsequently file supporting documentation to account for expenses actually incurred.
- B. Several hotels were paid in advance for lodging; however, documentation was not subsequently filed to support the expenses.

RECOMMENDATION

Supporting documentation should be on file to account for all travel related expenditures.

District Attorney General
Tenth Judicial District
Balance Sheet
June 30, 2010

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 3,320	\$ 3,320
Cash in Bank	0	759,902	759,902
Equity in Pooled Cash and Investments:			
Cash with Trustee	157,997	2,138,838	2,296,835
Accounts Receivable	2,780	19,734	22,514
Total Assets	<u>\$ 160,777</u>	<u>\$ 2,921,794</u>	<u>\$ 3,082,571</u>

LIABILITIES AND FUND BALANCES

<u>Liabilities</u>			
Accounts Payable	\$ 246	\$ 0	\$ 246
Due to Litigants, Heirs, and Others	0	759,902	759,902
Total Liabilities	<u>\$ 246</u>	<u>\$ 759,902</u>	<u>\$ 760,148</u>
<u>Fund Balances</u>			
Unreserved:			
Undesignated	\$ 160,531	\$ 2,161,892	\$ 2,322,423
Total Liabilities and Fund Balances	<u>\$ 160,777</u>	<u>\$ 2,921,794</u>	<u>\$ 3,082,571</u>

District Attorney General
Tenth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2010

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 53,439	\$ 0	\$ 53,439
Drug Control Fines	0	62,622	62,622
Drug Task Force Forfeitures and Seizures	0	535,780	535,780
Investment Income	651	24,148	24,799
Other State Revenue	0	38	38
ARRA Grant # 1	0	83,926	83,926
Other Direct Federal Revenue	0	546	546
Other	0	10,000	10,000
Total Revenues	\$ 54,090	\$ 717,060	\$ 771,150
<u>Expenditures</u>			
Drug Task Force Personnel	\$ 0	\$ 590,498	\$ 590,498
Secretary(s)	0	29,176	29,176
Overtime Pay	0	31,807	31,807
In-Service Training	1,669	16,535	18,204
Social Security	0	48,576	48,576
State Retirement	0	44,886	44,886
Employee and Dependent Insurance	0	66,600	66,600
Life Insurance	0	1,050	1,050
Unemployment Compensation	0	3,753	3,753
Audit Services	0	5,908	5,908
Communication	5,354	25,542	30,896
Consultants	0	2,039	2,039
Confidential Drug Enforcement Payments	0	27,960	27,960
Dues and Memberships	0	11,807	11,807
Laundry Service	0	714	714
Maintenance and Repair Services - Buildings	0	32,826	32,826
Maintenance and Repair Services - Vehicles	0	36,765	36,765
Rentals	0	2,276	2,276
Travel	11,165	49,902	61,067
Veterinary Services	0	2,778	2,778
Animal Food and Supplies	0	3,246	3,246

(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>			
Gasoline	\$ 0	\$ 60,667	\$ 60,667
Law Enforcement Supplies	0	17,118	17,118
Office Supplies	3,458	34,850	38,308
Uniforms	0	12,779	12,779
Utilities	0	10,332	10,332
Other Supplies and Materials	9,525	0	9,525
Building and Contents Insurance	0	2,246	2,246
Liability Insurance	0	212	212
Trustee's Commission	555	0	555
Workers' Compensation Insurance	0	18,159	18,159
Law Enforcement Equipment	0	65,740	65,740
Motor Vehicles	0	66,839	66,839
Office Equipment	0	21,708	21,708
Total	<u>\$ 31,726</u>	<u>\$ 1,345,294</u>	<u>\$ 1,377,020</u>
<u>ARRA Grant # 1</u>			
Drug Task Force Personnel	\$ 0	\$ 31,949	\$ 31,949
In-Service Training	0	6,000	6,000
Other Fringe Benefits	0	6,000	6,000
Travel	0	1,595	1,595
Animal Food and Supplies	0	570	570
Law Enforcement Equipment	0	12,812	12,812
Motor Vehicles	0	25,000	25,000
Total ARRA Grant # 1	<u>\$ 0</u>	<u>\$ 83,926</u>	<u>\$ 83,926</u>
Total Expenditures	<u>\$ 31,726</u>	<u>\$ 1,429,220</u>	<u>\$ 1,460,946</u>
Net Change in Fund Balances	\$ 22,364	\$ (712,160)	\$ (689,796)
Fund Balances, July 1, 2009	<u>138,167</u>	<u>2,874,052</u>	<u>3,012,219</u>
Fund Balances, June 30, 2010	<u>\$ 160,531</u>	<u>\$ 2,161,892</u>	<u>\$ 2,322,423</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, 2010

District
Attorney
General
Fund

ASSETS

Equity in Pooled Cash and Investments:

Cash with Trustee

\$ 44,389

Total Assets

\$ 44,389

FUND BALANCE

Unreserved:

Undesignated

\$ 44,389

Total Fund Balance

\$ 44,389

District Attorney General
Eleventh Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2010

	District Attorney General Fund
<hr/>	
<u>Revenues</u>	
District Attorney General Fees	\$ 40,998
Investment Income	212
Total Revenues	<u>\$ 41,210</u>
 <u>Expenditures</u>	
Data Processing Services	\$ 12,318
Maintenance and Repairs - Office Equipment	5,175
Postal Charges	526
Printing, Stationery, and Forms	650
Tuition	4,400
Trustee's Commission	1
Data Processing Equipment	6,428
Total Expenditures	<u>\$ 29,498</u>
 Net Change in Fund Balance	 \$ 11,712
Fund Balance, July 1, 2009	<u>32,677</u>
 Fund Balance, June 30, 2010	 <u>\$ 44,389</u>

TWELFTH JUDICIAL DISTRICT

TWELFTH JUDICIAL DISTRICT

FINDING 010.01 **THE BOARD OF DIRECTORS DID NOT ASSUME SUFFICIENT OVERSIGHT RESPONSIBILITY**

The Board of Directors of the Drug Task Force (DTF) did not assume sufficient oversight responsibility for the DTF’s operations. During the year examined, the board conducted one meeting to review and approve the task force’s operations. This deficiency can be attributed to the failure of management to correct the finding noted in the prior-year report.

RECOMMENDATION

The board should meet regularly to approve and review the DTF’s operations, including expenditures, personnel policies, controls over evidence and confiscations, and the status of cases. Minutes of these meeting should be documented and filed with the District Attorney General’s Office.

PRIOR-YEAR FINDING NOT CORRECTED
(Ref: Report for the Year Ended June 30, 2009)

<u>Finding Number</u>	<u>Page Number</u>	<u>Subject</u>
09.01	73	The Board of Directors did not assume sufficient oversight responsibility

District Attorney General
Twelfth Judicial District
Balance Sheet
June 30, 2010

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 34,122	\$ 34,122
Equity in Pooled Cash and Investments:			
Cash with Trustee	29,163	44,786	73,949
Cash with Clerks, Register, and Sheriff	0	1,991	1,991
Accounts Receivable	0	50	50
Due from Other Governments	218	5,826	6,044
Total Assets	<u>\$ 29,381</u>	<u>\$ 86,775</u>	<u>\$ 116,156</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Due to Litigants, Heirs, and Others	\$ 0	\$ 32,790	\$ 32,790
<u>Fund Balances</u>			
Unreserved:			
Undesignated	\$ 29,381	\$ 53,985	\$ 83,366
Total Liabilities and Fund Balances	<u>\$ 29,381</u>	<u>\$ 86,775</u>	<u>\$ 116,156</u>

District Attorney General
Twelfth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2010

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
Drug Control Fines	\$ 0	\$ 8,265	\$ 8,265
Other Local Option Taxes	0	31,198	31,198
District Attorney General Fees	17,730	0	17,730
Miscellaneous Refunds	0	50	50
Contributions and Gifts	0	2,000	2,000
Law Enforcement Grants	0	77,803	77,803
Total Revenues	\$ 17,730	\$ 119,316	\$ 137,046
<u>Expenditures</u>			
Supervisor/Director	\$ 0	\$ 59,310	\$ 59,310
Clerical Personnel	0	10,412	10,412
Overtime Pay	0	2,679	2,679
In-Service Training	2,050	0	2,050
Social Security	0	5,966	5,966
State Retirement	0	2,714	2,714
Employee and Dependent Insurance	0	12,161	12,161
Unemployment Compensation	0	229	229
Audit Services	0	3,155	3,155
Communication	2,924	0	2,924
Confidential Drug Enforcement Payments	0	2,255	2,255
Dues and Memberships	75	200	275
Janitorial Services	980	0	980
Maintenance and Repair Services - Buildings	462	0	462
Pest Control	110	0	110
Rentals	8,060	4,400	12,460
Travel	0	3,390	3,390
Gasoline	0	5,263	5,263
Office Supplies	248	93	341
Periodicals	3,480	0	3,480
Utilities	22	2,708	2,730
Vehicle Parts	0	215	215
Other Supplies and Materials	431	0	431
Premiums on Corporate Surety Bonds	0	245	245
Trustee's Commission	187	421	608
Other Charges	592	4,710	5,302
Total Expenditures	\$ 19,621	\$ 120,526	\$ 140,147
Net Change in Fund Balances	\$ (1,891)	\$ (1,210)	\$ (3,101)
Fund Balances, July 1, 2009	31,272	58,195	89,467
Prior-period Adjustment (1)	0	(3,000)	(3,000)
Fund Balances, June 30, 2010	\$ 29,381	\$ 53,985	\$ 83,366

(1) The prior-year liability for Litigants, Heirs, and Others was understated.

THIRTEENTH JUDICIAL DISTRICT

THIRTEENTH JUDICIAL DISTRICT

FINDING 10.01 **QUARTERLY PROGRAM INCOME SUMMARY REPORTS WERE NOT FILED IN A TIMELY MANNER**

The Drug Task Force (DTF) did not file quarterly program income summary reports with the Office of Criminal Justice within 30 days of the quarters ended September 2009 and December 2009 for the Edward Byrne Memorial Grant Program. The Office of Criminal Justice Program's Administrative Grant Manual provides, on page 41, that non-profit agencies' Quarterly Expense and Revenue Reports are due no later than 30 calendar days following the end of the quarter for which the report is completed. These delinquent reports were filed in April 2010. This deficiency resulted from a lack of management oversight.

RECOMMENDATION

Quarterly program income summary reports should be filed with the Office of Criminal Justice within 30 days of the end of the quarter.

MANAGEMENT'S RESPONSE – DISTRICT ATTORNEY GENERAL YORK

This finding has been corrected. The DTF member who was responsible for filing the quarterly reports for the Edward Byrne Memorial Grant Program was removed from her position. The director of the DTF was unaware that it was necessary to file quarterly reports rather than combining all the quarterly reports into one annual report. Quarterly income summary reports are now being submitted on a timely basis. The Office of Criminal Justice Programs Administrative Grant Manual has been distributed to the DTF members responsible for filing the reports to ensure proper procedures are followed in the future.

District Attorney General
Thirteenth Judicial District
Balance Sheet
June 30, 2010

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 7,059	\$ 7,059
Equity in Pooled Cash and Investments:			
Cash with Trustee	8,029	33,524	41,553
Cash with Clerks, Register, and Sheriff	3,262	83	3,345
Due from Other Governments	0	25,341	25,341
	<hr/>		
Total Assets	\$ 11,291	\$ 66,007	\$ 77,298

LIABILITIES AND FUND BALANCES

Liabilities

Due to Litigants, Heirs, and Others	\$ 0	\$ 6,596	\$ 6,596
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Fund Balances

Unreserved:			
Undesignated	\$ 11,291	\$ 59,411	\$ 70,702

Total Liabilities and Fund Balances	\$ 11,291	\$ 66,007	\$ 77,298
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Note:

The District Attorney's Office no longer has control of the Methamphetamine Task Force Fund.

District Attorney General
Thirteenth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2010

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
Drug Control Fines	\$ 0	\$ 5,160	\$ 5,160
District Attorney General Fees	39,125	0	39,125
Drug Task Force Forfeitures and Seizures	0	23,688	23,688
Miscellaneous Refunds	806	0	806
Drug Control Grants	0	89,917	89,917
Law Enforcement Grants	0	62,792	62,792
Total Revenues	<u>\$ 39,931</u>	<u>\$ 181,557</u>	<u>\$ 221,488</u>
<u>Expenditures</u>			
Supervisor/Director	\$ 0	\$ 10,800	\$ 10,800
Accountants/Bookkeepers	0	38,400	38,400
Bonus Payments	0	1,200	1,200
Other Salaries and Wages	0	68,004	68,004
Jury and Witness Expense	50	0	50
Other Fringe Benefits	0	28,980	28,980
Audit Services	0	3,800	3,800
Communication	2,276	18,588	20,864
Confidential Drug Enforcement Payments	0	4,529	4,529
Dues and Memberships	75	0	75
Rentals	0	35,713	35,713
Travel	11,939	6,439	18,378
Other Contracted Services	10,261	6,735	16,996
Gasoline	0	5,377	5,377
Office Supplies	1,162	9,710	10,872
Utilities	0	6,522	6,522
Other Charges	2,543	1,674	4,217
Motor Vehicles	0	15,622	15,622
Office Equipment	10,189	0	10,189
Other Equipment	4,474	3,833	8,307
Total Expenditures	<u>\$ 42,969</u>	<u>\$ 265,926</u>	<u>\$ 308,895</u>
Net Change in Fund Balances	\$ (3,038)	\$ (84,369)	\$ (87,407)
Fund Balances, July 1, 2009	<u>14,329</u>	<u>143,780</u>	<u>158,109</u>
Fund Balances, June 30, 2010	<u>\$ 11,291</u>	<u>\$ 59,411</u>	<u>\$ 70,702</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, 2010

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 432	\$ 432
Cash in Bank	0	10,193	10,193
Equity in Pooled Cash and Investments:			
Cash with Trustee	115,424	206,332	321,756
Cash with Clerks, Register, and Sheriff	1,507	19,747	21,254
Due from Other Governments	0	7,702	7,702
Total Assets	<u>\$ 116,931</u>	<u>\$ 244,406</u>	<u>\$ 361,337</u>

LIABILITIES AND FUND BALANCES

Liabilities

Accounts Payable	\$ 0	\$ 538	\$ 538
Payroll Deductions Payable	0	1,346	1,346
Due to State of Tennessee	0	126	126
Total Liabilities	<u>\$ 0</u>	<u>\$ 2,010</u>	<u>\$ 2,010</u>

Fund Balances

Unreserved:			
Undesignated	\$ 116,931	\$ 242,396	\$ 359,327
Total Liabilities and Fund Balances	<u>\$ 116,931</u>	<u>\$ 244,406</u>	<u>\$ 361,337</u>

District Attorney General
Fourteenth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2010

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
Drug Control Fines	\$ 0	\$ 124,803	\$ 124,803
District Attorney General Fees	49,616	0	49,616
Drug Task Force Forfeitures and Seizures	0	15,659	15,659
Investment Income	0	3,426	3,426
Miscellaneous Refunds	200	0	200
Drug Control Grants	0	74,275	74,275
Other Contracted Services	0	88,370	88,370
Total Revenues	\$ 49,816	\$ 306,533	\$ 356,349
<u>Expenditures</u>			
Supervisor/Director	\$ 0	\$ 27,557	\$ 27,557
Investigators	0	135,295	135,295
Part-time Personnel	0	20,715	20,715
Overtime Pay	0	5,012	5,012
Other Salaries and Wages	0	2,565	2,565
Social Security	0	16,004	16,004
State Retirement	0	10,895	10,895
Medical Insurance	0	13,979	13,979
Dental Insurance	0	516	516
Unemployment Compensation	0	520	520
Audit Services	0	1,528	1,528
Communication	6,906	7,660	14,566
Contributions	0	5,155	5,155
Confidential Drug Enforcement Payments	0	139	139
Dues and Memberships	95	600	695
Janitorial Services	6,375	0	6,375
Maintenance and Repair Services - Vehicles	0	649	649
Rentals	10,254	16,800	27,054
Travel	0	7,055	7,055
Law Enforcement Supplies	0	23	23
Office Supplies	0	3,428	3,428
Periodicals	501	0	501
Uniforms	0	2,480	2,480
Other Supplies and Materials	0	1,799	1,799
Premiums of Corporate Surety Bonds	0	100	100
Refunds (Seizures)	0	14,897	14,897
Vehicle and Equipment Insurance	0	2,004	2,004
Workers' Compensation Insurance	0	2,155	2,155
Other Charges	1,827	6,285	8,112
Furniture and Fixtures	2,986	0	2,986
Total Expenditures	\$ 28,944	\$ 305,815	\$ 334,759

(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	\$ (1,500)	\$ 0	\$ (1,500)
Salary Supplements	0	(108,899)	(108,899)
	<hr/>		
Total Other Financing Sources (Uses)	\$ (1,500)	\$ (108,899)	\$ (110,399)
	<hr/>		
Net Change in Fund Balances	\$ 19,372	\$ (108,181)	\$ (88,809)
Fund Balances, July 1, 2009	97,559	350,577	448,136
	<hr/>		
Fund Balances, June 30, 2010	\$ 116,931	\$ 242,396	\$ 359,327
	<hr/>		

FIFTEENTH JUDICIAL DISTRICT

FIFTEENTH JUDICIAL DISTRICT

FINDING 10.01 **ITEMS VALUED AT \$642 WERE STOLEN FROM THE DRUG TASK FORCE**

On March 27, 2010, Drug Task Force employees discovered that 21 boxes of Lego's valued at \$630 and a DVD player valued at \$12 were stolen during a DTF auction. Accounting standards provide that internal controls be designed to safeguard assets. The DTF implemented written procedures in April 2010. The Hartsville/Trousdale County Government Sheriff's Department is investigating the theft. The value of the stolen items is below the DTF's insurance deductible.

RECOMMENDATION

Management should continually review controls related to safeguarding assets.

District Attorney General
Fifteenth Judicial District
Balance Sheet
June 30, 2010

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 189,501	\$ 189,501
Cash in Bank	0	7,974	7,974
Equity in Pooled Cash and Investments:			
Cash with Trustee	26,025	822,209	848,234
Due from Other Governments	0	13,000	13,000
Total Assets	<u>\$ 26,025</u>	<u>\$ 1,032,684</u>	<u>\$ 1,058,709</u>

LIABILITIES AND FUND BALANCES

<u>Liabilities</u>			
Due to Litigants, Heirs, and Others	\$ 0	\$ 176,072	\$ 176,072
<u>Fund Balances</u>			
Unreserved:			
Undesignated	\$ 26,025	\$ 856,612	\$ 882,637
Total Liabilities and Fund Balances	<u>\$ 26,025</u>	<u>\$ 1,032,684</u>	<u>\$ 1,058,709</u>

District Attorney General
Fifteenth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2010

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
Drug Control Fines	\$ 0	\$ 39,192	\$ 39,192
District Attorney General Fees	29,263	0	29,263
Drug Task Force Forfeitures and Seizures	0	171,997	171,997
Proceeds from Confiscated Property	0	47,312	47,312
Miscellaneous Refunds	1,299	900	2,199
Damages Recovered from Individuals	0	3,001	3,001
Total Revenues	\$ 30,562	\$ 262,402	\$ 292,964
<u>Expenditures</u>			
Other Salaries and Wages	\$ 0	\$ 123,535	\$ 123,535
Jury and Witness Fees	5,535	0	5,535
Communication	0	9,752	9,752
Confidential Drug Enforcement Payments	0	18,412	18,412
Dues and Memberships	150	0	150
Maintenance and Repair Services - Office Equipment	82	4,420	4,502
Maintenance and Repair Services - Vehicles	0	10,695	10,695
Postal Charges	305	0	305
Printing, Stationery, and Forms	874	0	874
Rentals	0	10,774	10,774
Towing Services	0	9,721	9,721
Travel	7,629	14,002	21,631
Other Contracted Services	1,075	0	1,075
Animal Food and Supplies	0	129	129
Library Books/Media	1,997	0	1,997
Office Supplies	7,621	6,692	14,313
Other Supplies and Materials	896	7,199	8,095
Trustee's Commission	293	2,585	2,878
In-Service/Staff Development	4,142	4,240	8,382
Other Charges	100	14,815	14,915
Building Construction	0	70,973	70,973
Communication Equipment	0	7,403	7,403
Other Equipment	243	48,859	49,102
Total Expenditures	\$ 30,942	\$ 364,206	\$ 395,148
Net Change in Fund Balances	\$ (380)	\$ (101,804)	\$ (102,184)
Fund Balances, July 1, 2009	26,405	958,416	984,821
Fund Balances, June 30, 2010	\$ 26,025	\$ 856,612	\$ 882,637

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, 2010

District
Attorney
General
Fund

ASSETS

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

\$ 236,350
3,748

1,088

Total Assets

\$ 241,186

FUND BALANCE

Unreserved:
Undesignated

\$ 241,186

Total Fund Balance

\$ 241,186

District Attorney General
Sixteenth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2010

	District Attorney General Fund
<hr/>	
<u>Revenues</u>	
District Attorney General Fees	\$ 62,362
Total Revenues	<u>\$ 62,362</u>
<u>Expenditures</u>	
Part-time Personnel	4,177
Overtime Pay	5
Social Security	259
Employer Medicare	61
Dues and Membership	1,595
Travel	2,272
Other Contracted Services	20,542
Other Supplies and Materials	731
Trustee's Commission	612
Data Processing Equipment	968
Total Expenditures	<u>\$ 31,222</u>
Net Change in Fund Balance	\$ 31,140
Fund Balance, July 1, 2009	<u>210,046</u>
Fund Balance, June 30, 2010	<u><u>\$ 241,186</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, 2010

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 31,230	\$ 31,230
Equity in Pooled Cash and Investments:			
Cash with Trustee	67,919	246,398	314,317
Cash with Clerks, Register, and Sheriff	0	285	285
Due from Other Governments	0	32,280	32,280
	<hr/>		
Total Assets	\$ 67,919	\$ 310,193	\$ 378,112
	<hr/>		
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 0	\$ 11,316	\$ 11,316
Accrued Payroll	0	1,657	1,657
Due to Litigants, Heirs, and Others	0	29,982	29,982
Total Liabilities	\$ 0	\$ 42,955	\$ 42,955
	<hr/>		
<u>Fund Balances</u>			
Reserved:			
Reserved for ARRA Grant #1	\$ 0	\$ 15,661	\$ 15,661
Reserved for ARRA Grant #2	0	14,215	14,215
Unreserved:			
Undesignated	67,919	237,362	305,281
Total Fund Balances	\$ 67,919	\$ 267,238	\$ 335,157
	<hr/>		
Total Liabilities and Fund Balances	\$ 67,919	\$ 310,193	\$ 378,112
	<hr/>		

District Attorney General
Seventeenth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2010

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 13,281	\$ 0	\$ 13,281
Drug Control Fines	0	69,191	69,191
Drug Task Force Forfeitures and Seizures	0	134,539	134,539
Miscellaneous Refunds	206	261	467
Sale of Equipment	0	8,095	8,095
Contributions and Gifts	0	750	750
ARRA Grant #1	0	84,500	84,500
ARRA Grant #2	0	30,000	30,000
Other Federal through State	0	74,066	74,066
Asset Forfeiture Funds	0	15,000	15,000
Total Revenues	<u>\$ 13,487</u>	<u>\$ 416,402</u>	<u>\$ 429,889</u>
<u>Expenditures</u>			
Supervisor/Director	\$ 0	\$ 50,181	\$ 50,181
Salary Supplements	0	6,848	6,848
Secretary(s)	0	23,498	23,498
In-Service Training	0	4,233	4,233
Social Security	0	4,568	4,568
State Retirement	0	4,111	4,111
Employer Medicare	0	1,068	1,068
Communication	0	11,988	11,988
Contracts with Government Agencies	0	2,069	2,069
Confidential Drug Enforcement Payments	0	28,940	28,940
Dues and Memberships	1,970	348	2,318
Maintenance and Repair Services - Buildings	0	125	125
Maintenance and Repair Services - Equipment	0	2,584	2,584
Maintenance and Repair Services - Vehicles	0	7,120	7,120
Medical and Dental Services	0	30,146	30,146
Postal Charges	0	1,564	1,564
Rentals	0	14,128	14,128
Towing Services	0	1,061	1,061
Travel	618	10,221	10,839
Animal Food and Supplies	0	44	44
Electricity	0	2,080	2,080
Gasoline	0	23,040	23,040
Law Enforcement Supplies	0	1,588	1,588
Natural Gas	0	890	890
Office Supplies	0	7,213	7,213
Tires and Tubes	0	793	793
Uniforms	0	6,694	6,694
Utilities	0	192	192
Water and Sewer	0	433	433
Trustee's Commission	133	2,005	2,138

(Continued)

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

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Expenditures (Cont.)</u>			
Other Charges	\$ 841	\$ 1,635	\$ 2,476
Law Enforcement Equipment	0	2,173	2,173
Motor Vehicles	0	8,850	8,850
Office Equipment	0	1,500	1,500
Total	<u>\$ 3,562</u>	<u>\$ 263,931</u>	<u>\$ 267,493</u>
<u>ARRA Grant #1</u>			
Detective(s)	\$ 0	\$ 43,667	\$ 43,667
Social Security	0	2,707	2,707
State Retirement	0	2,437	2,437
Employer Medicare	0	633	633
Maintenance and Repair Services - Equipment	0	285	285
Maintenance and Repair Services - Vehicles	0	209	209
Animal Food and Supplies	0	353	353
Gasoline	0	250	250
Law Enforcement Supplies	0	2,287	2,287
Uniforms	0	541	541
Other Charges	0	154	154
Law Enforcement Equipment	0	14,903	14,903
Office Equipment	0	413	413
Total ARRA Grant #1	<u>\$ 0</u>	<u>\$ 68,839</u>	<u>\$ 68,839</u>
<u>ARRA Grant #2</u>			
Travel	\$ 0	\$ 9,066	\$ 9,066
In-Service Training	0	6,719	6,719
Total ARRA Grant #2	<u>\$ 0</u>	<u>\$ 15,785</u>	<u>\$ 15,785</u>
Total Expenditures	<u>\$ 3,562</u>	<u>\$ 348,555</u>	<u>\$ 352,117</u>
Net Change in Fund Balances	\$ 9,925	\$ 67,847	\$ 162,396
Fund Balances, July 1, 2009	<u>57,994</u>	<u>199,391</u>	<u>257,385</u>
Fund Balances, June 30, 2010	<u>\$ 67,919</u>	<u>\$ 267,238</u>	<u>\$ 335,157</u>

EIGHTEENTH JUDICIAL DISTRICT

EIGHTEENTH JUDICIAL DISTRICT

FINDING 10.01 **CONFIDENTIAL FUNDS WERE USED FOR NONCONFIDENTIAL PURCHASES**

The Drug Task Force used confidential funds to pay some nonconfidential expenditures. These nonconfidential expenditures included payments for travel advances (\$1,419) and other miscellaneous expenditures (\$200). This deficiency is the result of management's decisions and increases the risk of unauthorized transactions.

RECOMMENDATION

All nonconfidential expenditures should be channeled through the county's purchasing system.

MANAGEMENT'S RESPONSE – DISTRICT ATTORNEY GENERAL

We agree that confidential funds should not be used to pay these small but essential expenditures, and we understand that some mechanism should be developed to pay these expenditures from other than our confidential funds. Therefore, at the suggestion of and with the guidance of the Division of County Audit, we are establishing a petty cash fund effective April 1, 2011, to pay these expenses. This will eliminate the need to pay these obligations from confidential funds and will establish a separate paper trail to track these expenditures.

PRIOR-YEAR FINDING NOT CORRECTED
(Ref: Report for the Year Ended June 30, 2009)

<u>Finding Number</u>	<u>Page Number</u>	<u>Subject</u>
09.01	101	Confidential funds were used for nonconfidential purchases

District Attorney General
Eighteenth Judicial District
Balance Sheet
June 30, 2010

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 2,071	\$ 2,071
Equity in Pooled Cash and Investments:			
Cash with Trustee	58,199	967,117	1,025,316
Cash with Clerks, Register, and Sheriff	2,407	0	2,407
Total Assets	<u>\$ 60,606</u>	<u>\$ 969,188</u>	<u>\$ 1,029,794</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 42	\$ 0	\$ 42
Due to Litigants, Heirs, and Others	0	319,534	319,534
Total Liabilities	<u>\$ 42</u>	<u>\$ 319,534</u>	<u>\$ 319,576</u>
<u>Fund Balances</u>			
Unreserved:			
Undesignated	\$ 60,564	\$ 649,654	\$ 710,218
Total Liabilities and Fund Balances	<u>\$ 60,606</u>	<u>\$ 969,188</u>	<u>\$ 1,029,794</u>

District Attorney General
Eighteenth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2010

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 26,249	\$ 0	\$ 26,249
Drug Control Fines	0	47,557	47,557
Drug Task Force Forfeiture and Seizures	0	110,913	110,913
Proceeds from Confiscated Property	0	62,352	62,352
Miscellaneous Refunds	50	1,460	1,510
Sale of Equipment	0	71,239	71,239
Damages Recovered from Individuals	0	181,220	181,220
Contributions and Gifts	0	2,390	2,390
ARRA Grant #1	0	64,858	64,858
Asset Forfeiture Funds	0	27,872	27,872
Total Revenues	\$ 26,299	\$ 569,861	\$ 596,160
<u>Expenditures</u>			
Investigators	\$ 0	\$ 331,519	\$ 331,519
In-Service Training	2,970	1,250	4,220
Audit Services	0	1,749	1,749
Communication	0	28,762	28,762
Contracts with Private Agencies	0	157	157
Contributions	0	2,000	2,000
Drug Buys	0	6,399	6,399
Payments to Confidential Informants	0	4,625	4,625
Undercover Operating Expenses	0	2,560	2,560
Dues and Memberships	945	935	1,880
Janitorial Services	3,840	0	3,840
Operating Lease Payments	0	2,792	2,792
Maintenance Agreements	0	730	730
Maintenance and Repair Services - Buildings	0	19,138	19,138
Maintenance and Repair Services - Equipment	0	12,892	12,892
Maintenance and Repair Services - Vehicles	0	9,151	9,151
Pest Control	0	180	180
Postal Charges	0	274	274
Printing, Stationery, and Forms	0	49	49
Rentals	6,000	4,140	10,140
Towing Services	0	7,065	7,065
Travel	7,970	3,319	11,289
Tuition	1,338	5,180	6,518
Veterinary Services	0	1,587	1,587
Disposal Fees	0	1,000	1,000
Maintenance and Repair Services - Records	0	165	165
Other Contracted Services	8,124	30	8,154
Custodial Supplies	0	60	60
Electricity	0	5,419	5,419
Fuel Oil	0	1,211	1,211
Gasoline	0	22,946	22,946

(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>			
Law Enforcement Supplies	\$ 0	\$ 8,151	\$ 8,151
Natural Gas	0	612	612
Office Supplies	41	7,652	7,693
Uniforms	0	1,872	1,872
Utilities	0	600	600
Water and Sewer	0	648	648
Other Supplies and Materials	0	218	218
Building and Contents Insurance	0	2,464	2,464
Judgments	0	7,503	7,503
Premiums on Corporate Surety Bonds	0	563	563
Trustee's Commission	264	2,292	2,556
Vehicle and Equipment Insurance	0	4,255	4,255
Other Charges	1,419	15,790	17,209
Data Processing Equipment	547	4,697	5,244
Furniture and Fixtures	1,188	2,401	3,589
Other Equipment	0	23,894	23,894
Total	\$ 34,646	\$ 560,896	\$ 595,542
<u>ARRA Grant #1</u>			
Investigators	\$ 0	\$ 24,681	\$ 24,681
Law Enforcement Supplies	0	4,026	4,026
Other Charges	0	9,800	9,800
Motor Vehicles	0	21,811	21,811
Other Equipment	0	4,540	4,540
Total ARRA Grant #1	\$ 0	\$ 64,858	\$ 64,858
Total Expenditures	\$ 34,646	\$ 625,754	\$ 660,400
Net Change in Fund Balances	\$ (8,347)	\$ (55,893)	\$ (64,240)
Fund Balances, July 1, 2009	68,911	705,547	774,458
Fund Balances, June 30, 2010	\$ 60,564	\$ 649,654	\$ 710,218

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, 2010

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

Cash:			
Cash on Hand	\$ 0	\$ 12,321	\$ 12,321
Cash in Bank	0	1,465	1,465
Equity in Pooled Cash and Investments:			
Cash with Trustee	44,372	248,764	293,136
Accounts Receivable	0	358	358
Due From Other Governments	0	8,520	8,520
 Total Assets	 \$ 44,372	 \$ 271,428	 \$ 315,800

LIABILITIES AND FUND BALANCES

Liabilities

Accounts Payable	\$ 0	\$ 6,942	\$ 6,942
Accrued Payroll	0	7,994	7,994
Other Current Liabilities	0	62,036	62,036
Total Liabilities	\$ 0	\$ 76,972	\$ 76,972

Fund Balances

Unreserved:			
Undesignated	\$ 44,372	\$ 194,456	\$ 238,828
 Total Liabilities and Fund Balances	 \$ 44,372	 \$ 271,428	 \$ 315,800

District Attorney General
Nineteenth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2010

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
Drug Control Fines	\$ 0	\$ 13,240	\$ 13,240
Drug Task Force Forfeitures and Seizures	0	73,103	73,103
Investment Income	0	436	436
Miscellaneous Refunds	0	62	62
Sale of Equipment	0	28,371	28,371
Contributions	0	13,151	13,151
Other Local Revenues	3,863	352	4,215
District Attorney General Fees	21,121	0	21,121
Drug Control Grant	0	62,859	62,859
Other State Revenues	0	51,480	51,480
ARRA Grant #1	0	55,000	55,000
Asset Forfeiture Funds	0	12,969	12,969
Other Direct Federal Revenue	0	3,969	3,969
Total Revenues	\$ 24,984	\$ 314,992	\$ 339,976
<u>Expenditures</u>			
Deputy(ies)	\$ 0	\$ 39,501	\$ 39,501
Part-time Personnel	0	8,989	8,989
Overtime Pay	0	14,976	14,976
Social Security	0	3,512	3,512
State Retirement	0	6,943	6,943
Life Insurance	0	51	51
Medical Insurance	0	5,296	5,296
Employer Medicare	0	821	821
Audit Services	0	1,505	1,505
Communication	1,392	19,932	21,324
Drug Buys	0	28,918	28,918
Confidential Drug Enforcement Payments	0	26,173	26,173
Dues and Memberships	0	75	75
Janitorial Services	3,000	0	3,000
Licenses	0	494	494
Maintenance and Repair Services - Equipment	0	114	114
Maintenance and Repair Services - Office Equipment	0	1,639	1,639
Maintenance and Repair Services - Vehicles	0	29,595	29,595
Postal Charges	0	465	465
Printing, Stationery, and Forms	0	218	218
Rentals	0	3,391	3,391
Travel	2,764	11,403	14,167

(Continued)

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

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Expenditures (Cont.)</u>			
Tuition	\$ 2,798	\$ 2,585	\$ 5,383
Disposal Fees	0	242	242
Other Contracted Services	2,732	1,715	4,447
Data Processing Supplies	0	1,129	1,129
Electricity	0	496	496
Gasoline	0	25,154	25,154
Law Enforcement Supplies	0	3,616	3,616
Library Books/Media	227	99	326
Natural Gas	0	27	27
Office Supplies	0	670	670
Water and Sewer	0	63	63
Other Supplies and Materials	934	6,220	7,154
Building and Contents Insurance	0	6,000	6,000
Premiums on Corporate Surety Bonds	64	0	64
Workers' Compensation Insurance	0	180	180
Communication Equipment	0	19,060	19,060
Data Processing Equipment	1,993	6,739	8,732
Furniture and Fixtures	1,942	0	1,942
Motor Vehicles	0	78,332	78,332
Law Enforcement Equipment	0	27,096	27,096
Office Equipment	0	7,848	7,848
Total	\$ 17,846	\$ 391,282	\$ 409,128
<u>ARRA Grant #1</u>			
Deputy(s)	\$ 0	\$ 39,512	\$ 39,512
Social Security	0	2,537	2,537
State Retirement	0	5,810	5,810
Life Insurance	0	37	37
Employer Medicare	0	593	593
Rentals	0	9,775	9,775
Total ARRA Grant #1	\$ 0	\$ 58,264	\$ 58,264
Total Expenditures	\$ 17,846	\$ 449,546	\$ 467,392
Net Change in Fund Balances	\$ 7,138	\$ (134,554)	\$ (127,416)
Fund Balances, July 1, 2009	37,234	329,010	366,244
Fund Balances, June 30, 2010	\$ 44,372	\$ 194,456	\$ 238,828

TWENTIETH JUDICIAL DISTRICT

TWENTIETH JUDICIAL DISTRICT

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

Twentieth Judicial District
District Attorney General
Balance Sheet
June 30, 2010

	District Attorney General Fund	Federal Asset Forfeiture Fund	Mediation Services Fund	Drug Task Force Fund	Total All Funds
Cash:	\$ 0	\$ 5,000	\$ 0	\$ 20,000	\$ 25,000
Cash on Hand					
Equity in Pooled Cash and Investments:					
Cash with Trustee	124,439	49,014	166,444	2,385,183	2,725,080
Accounts Receivable	871	0	6,770	3,000	10,641
Accrued Interest Receivable	13	5	18	252	288
Due from Other Funds	0	0	0	49,481	49,481
Total Assets	\$ 125,323	\$ 54,019	\$ 173,232	\$ 2,457,916	\$ 2,810,490

ASSETS

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

LIABILITIES AND FUND BALANCES

	District Attorney General Fund	Federal Asset Forfeiture Fund	Mediation Services Fund	Drug Task Force Fund	Total All Funds
Liabilities	\$ 25,211	\$ 159	\$ 0	\$ 383,252	\$ 408,622
Accounts Payable	445	0	0	12,766	13,211
Accrued Payroll	24,054	911	0	0	24,965
Due to Other Funds	99	52,680	0	848,148	900,927
Other Current Liabilities	\$ 49,809	\$ 53,750	\$ 0	\$ 1,244,166	\$ 1,347,725
Total Liabilities	\$ 75,514	\$ 269	\$ 173,232	\$ 1,213,750	\$ 1,462,765
Fund Balances	\$ 125,323	\$ 54,019	\$ 173,232	\$ 2,457,916	\$ 2,810,490
Unreserved:					
Undesignated					
Total Liabilities and Fund Balances	\$ 125,323	\$ 54,019	\$ 173,232	\$ 2,457,916	\$ 2,810,490

District Attorney General
Twentieth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2010

	District Attorney General Fund	Metro Appropriations	Federal Asset Forfeiture Fund	Mediation Services Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>						
Other Statutory Local Taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 407	\$ 407
District Attorney General Fees	49,620	0	0	0	0	49,620
Litigation Tax - Victim Offender Mediation Center	0	0	0	88,635	0	88,635
Drug Control Fines	0	0	0	0	22,828	22,828
Forfeitures and Seizures	0	0	0	0	791,097	791,097
Other General Service Charges	0	42,538	0	0	0	42,538
Copy Fees	0	314	0	0	0	314
Investment Income	326	521	102	449	5,086	6,484
Proceeds from Confiscated Property	0	0	0	0	406,172	406,172
Other State Revenues	0	319,660	0	0	0	319,660
Other Federal through State	0	125,164	0	0	0	125,164
Other Federal through State - ARRA (1)	0	116,969	0	0	0	116,969
Other Direct Federal Revenue	0	115,830	0	0	0	115,830
Asset Forfeiture Funds	0	0	0	0	96,569	96,569
Total Revenues	\$ 49,946	\$ 720,996	\$ 102	\$ 89,084	\$ 1,322,159	\$ 2,182,287
<u>Expenditures</u>						
Longevity Pay	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,900	\$ 2,900
Overtime Pay	0	0	0	0	184,268	184,268
Other Salaries and Wages	17,094	3,213,408	0	0	517,964	3,748,466
Social Security	1,050	184,864	0	0	44,618	230,532
Employee and Dependent Insurance	0	422,318	0	0	19,138	441,456

(Continued)

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

	District Attorney General Fund	Metro Appropriations	Federal Asset Forfeiture Fund	Mediation Services Fund	Drug Task Force Fund	Total All Funds
<u>Expenditures (Cont.)</u>						
Life Insurance	\$ 0	\$ 8,443	\$ 0	\$ 0	\$ 755	\$ 9,198
Dental Insurance	0	18,633	0	0	1,335	19,968
Local Retirement	0	402,372	0	0	98,679	501,051
Employer Medicare	245	43,236	0	0	10,422	53,903
Other Fringe Benefits	0	42,906	0	0	498	43,404
Accounting Services	0	0	0	0	12,398	12,398
Communication	11,861	40,906	1,381	0	114,730	168,878
Data Processing Services	0	53,600	0	0	20,707	74,307
Informants	0	0	0	0	5,460	5,460
Drug Buys	0	0	0	0	23,660	23,660
Other Investigative Expenses	0	0	0	0	9,898	9,898
Dues and Memberships	12,035	2,215	16	0	2,275	16,541
Janitorial Services	0	0	0	0	11,040	11,040
Legal Services	0	0	0	149,130	1,400	150,530
Legal Notices, Recordings, and Court Costs	0	20,815	0	0	24	20,839
Licenses	817	0	0	0	0	817
Maintenance and Repair Services - Buildings	0	26,200	0	0	0	26,200
Maintenance and Repair Services - Office Equipment	2,318	22,736	0	0	21,642	46,696
Maintenance and Repair Services - Vehicles	0	45,006	401	0	2,674	48,081
Pest Control	0	0	0	0	392	392
Postal Charges	0	24,483	110	0	195	24,788
Printing, Stationery, and Forms	844	5,134	0	0	1,293	7,271
Rentals	0	536,009	0	0	0	536,009
Travel	9,770	58,475	0	0	7,512	75,757
Disposal Fees	0	3,435	0	0	150	3,585

(Continued)

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

	District Attorney General Fund	Metro Appropriations	Federal Asset Forfeiture Fund	Mediation Services Fund	Drug Task Force Fund	Total All Funds
<u>Expenditures (Cont.)</u>						
Other Contracted Services	\$ 9,387	\$ 405	\$ 0	\$ 0	\$ 199,018	\$ 208,810
Data Processing Supplies	218	0	0	0	0	218
Electricity	0	0	0	0	18,981	18,981
Gasoline	0	0	0	0	30,809	30,809
Food Supplies	0	0	0	0	902	902
Law Enforcement Supplies	0	0	0	0	92	92
Natural Gas	0	0	0	0	3,326	3,326
Office Supplies	0	31,394	911	0	10,365	42,670
Periodicals	1,029	1,505	0	0	1,982	4,516
Small Tools	0	1,006	0	0	2,384	3,390
Water and Sewer	0	0	0	0	1,278	1,278
Other Supplies and Materials	0	0	0	0	345	345
Other Charges	0	14,446	0	0	1,145	15,591
Data Processing Equipment	25,005	0	0	0	9,244	34,249
Furniture and Fixtures	0	8,774	0	0	0	8,774
Other Equipment	0	0	0	0	18,387	18,387
Total Expenditures	\$ 91,673	\$ 5,232,724	\$ 2,819	\$ 149,130	\$ 1,414,285	\$ 6,890,631
<u>Other Financing Sources (Uses):</u>						
Funds Provided by Metro Appropriations	\$ 0	\$ 4,475,089	\$ 0	\$ 0	\$ 0	\$ 4,475,089
Transfers to/from Other Funds	0	36,639	0	0	0	36,639
Total Other Financing Sources (Uses)	\$ 0	\$ 4,511,728	\$ 0	\$ 0	\$ 0	\$ 4,511,728
Net Change in Fund Balances	\$ (41,727)	\$ 0	\$ (2,717)	\$ (60,046)	\$ (92,126)	\$ (196,616)
Fund Balances, July 1, 2009	117,241	0	2,986	233,278	1,305,876	1,659,381
Fund Balances, June 30, 2010	\$ 75,514	\$ 0	\$ 269	\$ 173,232	\$ 1,213,750	\$ 1,462,765

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, 2010

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 150	\$ 6,777	\$ 6,927
Equity in Pooled Cash and Investments:			
Cash with Trustee	253,033	2,537,843	2,790,876
Due from Other Governments	0	1,862	1,862
Total Assets	<u>\$ 253,183</u>	<u>\$ 2,546,482</u>	<u>\$ 2,799,665</u>

LIABILITIES AND FUND BALANCES

<u>Liabilities</u>			
Due to Litigants, Heirs, and Others	\$ 0	\$ 1,272,421	\$ 1,272,421
<u>Fund Balances</u>			
Unreserved:			
Undesignated	\$ 253,183	\$ 1,274,061	\$ 1,527,244
Total Liabilities and Fund Balances	<u>\$ 253,183</u>	<u>\$ 2,546,482</u>	<u>\$ 2,799,665</u>

District Attorney General
Twenty-first Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2010

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 124,300	\$ 0	\$ 124,300
Drug Control Fines	0	86,199	86,199
Drug Task Force Forfeitures and Seizures	0	803,495	803,495
Proceeds from Confiscated Property	0	42,645	42,645
Investment Income	0	7,842	7,842
Other Local Revenue	1	967	968
ARRA Grant #1	0	96,488	96,488
Other Direct Federal Revenue	0	131,240	131,240
Contributions	0	20,000	20,000
Total Revenues	\$ 124,301	\$ 1,188,876	\$ 1,313,177
<u>Expenditures</u>			
Assistant(s)	\$ 0	\$ 63,222	\$ 0
Supervisor/Director	0	66,623	66,623
Investigator(s)	0	405,653	405,653
Salary Supplements	0	8,549	8,549
Secretary(s)	0	78,177	78,177
Part-time Personnel	0	12,044	12,044
Longevity Pay	0	6,120	6,120
Overtime Pay	0	15,768	15,768
Other Salaries and Wages	15,410	2,443	17,853
Jury and Witness Fees	987	0	987
Social Security	0	38,951	38,951
Medical Insurance	0	138,007	138,007
Disability Insurance	0	2,938	2,938
Unemployment Compensation	0	1,875	1,875
Employer Medicare	0	9,109	9,109
Other Fringe Benefits	0	27,414	27,414
Accounting Services	0	600	600
Advertising	370	226	596
Audit Services	0	3,877	3,877
Communication	7,129	23,024	30,153
Contributions	0	25,908	25,908
Confidential Drug Buys	0	10,867	10,867
Confidential Informant Fees	0	6,240	6,240
Undercover Operating Expenses	0	10	10
Dues and Memberships	3,446	1,685	5,131
Evaluation and Testing	0	1,929	1,929
Janitorial Services	0	1,500	1,500
Operating Lease Payments	0	66,375	66,375
Legal Services	0	46	46
Maintenance Agreements	0	6,101	6,101
Maintenance and Repair Services - Equipment	0	11,630	11,630
Maintenance and Repair Services - Office Equipment	0	79	79
Maintenance and Repair Services - Vehicles	0	25,350	25,350
Pest Control	219	0	219
Postal Charges	0	1,131	1,131
Printing, Stationery, and Forms	0	450	450
Rentals	2,475	5,656	8,131
Towing Services	0	815	815
Travel	2,418	5,041	7,459

(Continued)

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

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Expenditures (Cont.)</u>			
Tuition	\$ 0	\$ 4,628	\$ 4,628
Veterinary Supplies	0	1,243	1,243
Other Contracted Services	0	31,349	31,349
Animal Food and Supplies	0	2,157	2,157
Gasoline	0	50,674	50,674
Instructional Supplies and Materials	0	2,614	2,614
Law Enforcement Supplies	190	2,728	2,918
Office Supplies	2,262	2,010	4,272
Periodicals	0	1,279	1,279
Uniforms	0	1,946	1,946
Utilities	452	262	714
Other Supplies and Materials	43	8,718	8,761
Premiums on Corporate Surety Bonds	0	325	325
Building and Contents Insurance	0	4,192	4,192
Liability Insurance	0	368	368
Trustee Commissions	1,242	17,346	18,588
Vehicle and Equipment Insurance	0	11,012	11,012
Workers' Compensation Insurance	0	21,996	21,996
Other Charges	40,284	6,936	47,220
Building Construction	0	168,204	168,204
Building Improvements	0	878	878
Data Processing Equipment	2,650	16,205	18,855
Furniture and Fixtures	50	0	50
Law Enforcement Equipment	0	8,758	8,758
Motor Vehicles	0	1,000	1,000
Office Equipment	210	563	773
Total	\$ 79,837	\$ 1,442,824	\$ 1,522,661
<u>ARRA Grant #1</u>			
Investigator(s)	\$ 0	\$ 45,380	\$ 45,380
Longevity Pay	0	600	600
Social Security	0	938	938
Medical Insurance	0	5,205	5,205
Employer Medicare	0	219	219
Animal Food and Supplies	0	140	140
Data Processing Equipment	0	340	340
Law Enforcement Equipment	0	18,585	18,585
Motor Vehicles	0	25,081	25,081
Total ARRA Grant #1	\$ 0	\$ 96,488	\$ 96,488
Total Expenditures	\$ 79,837	\$ 1,539,312	\$ 1,619,149
Net Change in Fund Balances	\$ 44,464	\$ (350,436)	\$ (305,972)
Fund Balances, July 1, 2009	208,719	1,624,497	1,833,216
Fund Balances, June 30, 2010	\$ 253,183	\$ 1,274,061	\$ 1,527,244

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, 2010

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 593	\$ 593
Cash in Bank	0	1,782	1,782
Equity in Pooled Cash and Investments:			
Cash with Trustee	34,977	71,803	106,780
Accounts Receivable	0	7,899	7,899
 Total Assets	 \$ 34,977	 \$ 82,077	 \$ 117,054
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 0	\$ 1,451	\$ 1,451
Due to Litigant, Heirs, and Others	0	17,053	17,053
Total Liabilities	\$ 0	\$ 18,504	\$ 18,504
<u>Fund Balances</u>			
Unreserved:			
Undesignated	\$ 34,977	\$ 63,573	\$ 98,550
 Total Liabilities and Fund Balances	 \$ 34,977	 \$ 82,077	 \$ 117,054

District Attorney General
Twenty-Second Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2010

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 41,738	\$ 0	\$ 41,738
Drug Control Fines	0	5,244	5,244
Fines	0	37,507	37,507
Drug Task Force Forfeitures and Seizures	0	8,048	8,048
ARRA Grant #1	0	66,947	66,947
Law Enforcement Grants	0	79,208	79,208
Total Revenues	\$ 41,738	\$ 196,954	\$ 238,692
<u>Expenditures</u>			
Investigators	\$ 0	\$ 66,876	\$ 66,876
Secretary(s)	30,814	0	30,814
In-Service Training	920	0	920
Social Security	0	4,993	4,993
State Retirement	0	5,565	5,565
Medical Insurance	0	11,347	11,347
Unemployment Compensation	0	124	124
Audit Services	0	4,755	4,755
Bank Charges	0	40	40
Communication	0	4,798	4,798
Data Processing Services	0	60	60
Dues and Memberships	495	300	795
Operating Lease Payments	0	8,400	8,400
Legal Notices, Recording, and Court Costs	0	49	49
Maintenance and Repair Services - Building	0	55	55
Maintenance and Repair Services - Equipment	0	17	17
Maintenance and Repair Services - Vehicles	0	1,602	1,602
Confidential Drug Buys	0	3,380	3,380
Confidential Informant Fees	0	1,550	1,550
Confidential Informant Expenses	0	309	309
Matching Share	0	2,250	2,250
Postal Charges	0	96	96
Towing Services	0	235	235
Travel	1,622	1,904	3,526
Tuition	0	728	728
Gasoline	0	6,535	6,535
Law Enforcement Supplies	0	189	189
Office Supplies	255	401	656
Periodicals	400	0	400
Uniforms	0	218	218

(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>			
Vehicle Parts	\$ 0	\$ 75	\$ 75
Premiums on Corporate Surety Bonds	0	135	135
Trustee's Commission	417	508	925
Workers' Compensation Insurance	0	1,438	1,438
Other Charges	1,471	0	1,471
Law Enforcement Equipment	0	569	569
Office Equipment	1,322	0	1,322
Total	<u>\$ 37,716</u>	<u>\$ 129,501</u>	<u>\$ 167,217</u>
<u>ARRA Grant #1</u>			
Investigator(s)	\$ 0	\$ 29,884	\$ 29,884
In-Service Training	0	7,165	7,165
Social Security	0	2,271	2,271
State Retirement	0	1,300	1,300
Medical Insurance	0	835	835
Unemployment Compensation	0	180	180
Communication	0	615	615
Dues and Memberships	0	120	120
Evaluation and Testing	0	84	84
Maintenance and Repair Services - Vehicles	0	3,918	3,918
Printing, Stationery, and Forms	0	660	660
Towing Services	0	200	200
Travel	0	3,305	3,305
Tuition	0	89	89
Veterinary Services	0	276	276
Animal Food and Supplies	0	1,697	1,697
Gasoline	0	7,810	7,810
Law Enforcement Supplies	0	1,017	1,017
Office Supplies	0	63	63
Uniforms	0	4,991	4,991
Other Self-Insured Claims	0	500	500
Data Processing Equipment	0	724	724
Furniture and Fixtures	0	85	85
Motor Vehicles	0	11,939	11,939
Total ARRA Grant #1	<u>\$ 0</u>	<u>\$ 79,728</u>	<u>\$ 79,728</u>
Total Expenditures	<u>\$ 37,716</u>	<u>\$ 209,229</u>	<u>\$ 246,945</u>
Net Change in Fund Balances	\$ 4,022	\$ (12,275)	\$ (8,253)
Fund Balances, July 1, 2009	30,955	75,848	106,803
Fund Balances, June 30, 2010	<u>\$ 34,977</u>	<u>\$ 63,573</u>	<u>\$ 98,550</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, 2010

	District Attorney General Fund	Cities/ County Appropriations	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>				
Cash:				
Cash on Hand	\$ 0	\$ 0	\$ 6,219	\$ 6,219
Equity in Pooled Cash and Investments:				
Cash with Trustee	19,859	104,327	3,426,466	3,550,652
Accounts Receivable	604	0	4,046	4,650
Due from Other Governments	1,987	0	1,770	3,757
Due from Other Funds	0	0	49,940	49,940
Total Assets	<u>\$ 22,450</u>	<u>\$ 104,327</u>	<u>\$ 3,488,441</u>	<u>\$ 3,615,218</u>
<u>LIABILITIES AND FUND BALANCES</u>				
<u>Liabilities</u>				
Other Current Liabilities	\$ 0	\$ 0	\$ 1,154,958	\$ 1,154,958
<u>Fund Balances</u>				
Unreserved:				
Undesignated	\$ 22,450	\$ 104,327	\$ 2,333,483	\$ 2,460,260
Total Liabilities and Fund Balances	<u>\$ 22,450</u>	<u>\$ 104,327</u>	<u>\$ 3,488,441</u>	<u>\$ 3,615,218</u>

District Attorney General
Twenty-third Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2010

	District Attorney General Fund	Cities/ County Appropriations	Drug Task Force Fund	Total All Funds
<u>Revenues</u>				
District Attorney General	\$ 33,086	\$ 0	\$ 0	\$ 33,086
Drug Control Fines	0	0	72,247	72,247
Drug Task Force Forfeitures and Seizures	0	0	448,219	448,219
Charges for Current Services	35	0	4,050	4,085
Investment Income	0	0	13,534	13,534
Miscellaneous Refunds	650	0	885	1,535
ARRA Grant #2	0	0	88,770	88,770
Other Direct Federal Revenue	0	0	49,940	49,940
Total Revenues	\$ 33,771	\$ 0	\$ 677,645	\$ 711,416
<u>Expenditures</u>				
Assistants	\$ 0	\$ 54,590	\$ 0	\$ 54,590
Accountants/Bookkeepers	0	0	2,400	2,400
Salary Supplements	0	0	507,924	507,924
In-Service Training	0	0	23,538	23,538
Social Security	0	4,176	172	4,348
Unemployment Compensation	0	144	4	148
Local Retirement	0	0	184	184
Communication	1,050	0	14,779	15,829
Drug Buys	0	0	23,585	23,585
Confidential Drug Enforcement Payments	0	0	33,424	33,424
Undercover Operating Expenses	0	0	70	70
Operating Lease Payments	0	0	11,270	11,270
Maintenance and Repair Services - Buildings	0	0	1,720	1,720
Maintenance and Repair Services - Vehicles	0	0	8,595	8,595
Postal Charges	0	0	323	323
Printing, Stationery, and Forms	0	0	623	623
Towing Services	0	0	1,205	1,205
Travel	4,342	2,205	2,717	9,264
Animal Food and Supplies	0	0	1,489	1,489
Gasoline	0	0	31,545	31,545
Instructional Supplies and Materials	0	0	20,750	20,750
Office Supplies	1,861	0	5,838	7,699
Uniforms	0	0	1,766	1,766
Utilities	0	0	8,179	8,179
Trustee's Commission	303	0	916	1,219
Workers' Compensation Insurance	0	450	0	450
Other Charges	29,615	5,194	10,285	45,094
Building Construction	0	0	6,400	6,400
Law Enforcement Equipment	0	0	25,455	25,455
Motor Vehicles	0	0	26,388	26,388
Total	\$ 37,171	\$ 66,759	\$ 771,544	\$ 875,474

(Continued)

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

	District Attorney General Fund	Cities/ County Appropriations	Drug Task Force Fund	Total All Funds
<u>Expenditures (Cont.)</u>				
<u>ARRA Grant #2</u>				
Salary Supplements	\$ 0	\$ 0	\$ 44,342	\$ 44,342
Communication	0	0	648	648
Travel	0	0	1,235	1,235
Animal Food and Supplies	0	0	7,472	7,472
Gasoline	0	0	6,000	6,000
Uniforms	0	0	757	757
Other Charges	0	0	18	18
Law Enforcement Equipment	0	0	2,645	2,645
Motor Vehicles	0	0	25,664	25,664
Total ARRA Grant #2	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 88,781</u>	<u>\$ 88,781</u>
Total Expenditures	<u>\$ 37,171</u>	<u>\$ 66,759</u>	<u>\$ 860,325</u>	<u>\$ 964,255</u>
Other Financing Sources (Uses):				
Cities/County Appropriations (1)	\$ 0	\$ 67,170	\$ 0	\$ 67,170
Total Other Financing Sources (Uses)	<u>\$ 0</u>	<u>\$ 67,170</u>	<u>\$ 0</u>	<u>\$ 67,170</u>
Net Change in Fund Balances	\$ (3,400)	\$ 411	\$ (182,680)	\$ (185,669)
Fund Balances, July 1, 2009	<u>25,850</u>	<u>103,916</u>	<u>2,516,163</u>	<u>2,645,929</u>
Fund Balances, June 30, 2010	<u>\$ 22,450</u>	<u>\$ 104,327</u>	<u>\$ 2,333,483</u>	<u>\$ 2,460,260</u>

(1) Counties of Dickson (\$18,000), Cheatham (\$13,500), Humphreys (\$6,000), Houston (\$2,585), Stewart (\$2,585), and cities of White Bluff (\$1,125), Waverly (\$3,000), Dickson (\$17,000), New Johnsonville (\$1,125), and Ashland City (\$2,250).

TWENTY-FOURTH JUDICIAL DISTRICT

TWENTY-FOURTH JUDICIAL DISTRICT

Findings and recommendations for the Twenty-fourth Judicial District will be subsequently released in a separate report pending the conclusion of a special investigation.

District Attorney General
Twenty-fourth Judicial District
Balance Sheet
June 30, 2010

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 2,320	\$ 2,320
Cash in Bank		9,910	9,910
Equity in Pooled Cash and Investments:			
Cash with Trustee	24,650	95,011	119,661
Cash with Clerks, Register and Sheriff	9	131	140
Accounts Receivable	0	23,325	23,325
Due From Other Governments	1,065	13,421	14,486
Cash Shortage	0	5,565	5,565
Total Assets	<u>\$ 25,724</u>	<u>\$ 149,683</u>	<u>\$ 175,407</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Due to Litigants, Heirs, and Others	\$ 60	\$ 7,986	\$ 8,046
<u>Fund Balances</u>			
Unreserved:			
Undesignated	\$ 25,664	\$ 141,697	\$ 167,361
Total Liabilities and Fund Balances	<u>\$ 25,724</u>	<u>\$ 149,683</u>	<u>\$ 175,407</u>

District Attorney General
Twenty-fourth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2010

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
Fines	\$ 0	\$ 45,533	\$ 45,533
District Attorney General Fees	20,063	0	20,063
Drug Task Force Forfeitures and Seizures	0	226,816	226,816
Proceeds from Confiscated Property	0	83,878	83,878
Other General Service Charges	0	630	630
Investment Income	0	2,004	2,004
Miscellaneous Refunds	358	10,527	10,885
Sale of Equipment	0	2	2
Sale of Property	0	2	2
Drug Control Grants	0	88,422	88,422
ARRA Grant #1	0	82,193	82,193
Total Revenues	\$ 20,421	\$ 540,007	\$ 560,428
<u>Expenditures</u>			
Salaries	\$ 0	\$ 11,750	\$ 11,750
Clerical Personnel	0	27,356	27,356
Other Salaries and Wages	0	62,312	62,312
Jury and Witness Fees	525	0	525
Social Security	0	6,375	6,375
State Retirement	0	8	8
Medical Insurance	0	487	487
Employer Medicare	0	1,377	1,377
Unemployment Insurance	0	1,457	1,457
Bank Charges	0	70	70
Communication	1,295	20,645	21,940
Confidential Drug Enforcement Payments	0	34,680	34,680
Dues and Memberships	0	885	885
Licenses	0	1,473	1,473
Maintenance and Repair Services - Buildings	0	2,059	2,059
Maintenance and Repair Services - Equipment	90	26,474	26,564
Maintenance and Repair Services - Office Equipment	0	408	408
Maintenance and Repair Services - Vehicles	0	84,000	84,000
Matching Share of Confiscated Property	0	10,566	10,566
Postal Charges	13	595	608
Printing, Stationery, and Forms	0	662	662
Rentals	0	20,744	20,744
Towing Services	0	600	600
Travel	1,349	21,284	22,633
Tuition	1,471	6,300	7,771
Veterinary Services	0	554	554
Remittance of Revenue Collected	0	12,899	12,899

(Continued)

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

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Expenditures (Cont.)</u>			
Other Contracted Services	\$ 0	\$ 22,939	\$ 22,939
Animal Food and Supplies	0	644	644
Drugs and Medical Supplies	0	939	939
Electricity	0	6,255	6,255
Food Supplies	0	1,933	1,933
Gasoline	0	65,810	65,810
Instructional Supplies and Materials	0	1,527	1,527
Law Enforcement Supplies	0	4,491	4,491
Office Supplies	1,470	4,869	6,339
Uniforms	0	6,157	6,157
Utilities	0	846	846
Water and Sewer	0	150	150
Other Supplies and Materials	0	238	238
Buildings and Contents Insurance	0	665	665
Trustee's Commission	203	3,302	3,505
Other Charges	6,226	1,087	7,313
Vehicle and Equipment Insurance	0	15,855	15,855
Workers' Compensation Insurance	0	2,309	2,309
Communication Equipment	0	5,250	5,250
Furniture and Fixtures	0	2,005	2,005
Law Enforcement Equipment	0	29,322	29,322
Motor Vehicles	0	16,251	16,251
Total	<u>\$ 12,642</u>	<u>\$ 548,864</u>	<u>\$ 561,506</u>
<u>ARRA Grant #1</u>			
Other Salaries and Wages	\$ 0	\$ 39,998	\$ 39,998
Social Security	0	2,480	2,480
Medical Insurance	0	5,336	5,336
Employer Medicare	0	580	580
Unemployment Insurance	0	519	519
Motor Vehicles	0	33,280	33,280
Total ARRA Grant #1	<u>\$ 0</u>	<u>\$ 82,193</u>	<u>\$ 82,193</u>
Total Expenditures	<u>\$ 12,642</u>	<u>\$ 631,057</u>	<u>\$ 643,699</u>
Other Financing Sources (Uses):			
Transfers to District Attorneys' General Conference - Salary and Benefits	\$ 0	\$ (7,683)	\$ (7,683)
Transfers to Other Governmental Units in District - Salary and Benefits	0	(4,000)	(4,000)
Total Other Financing Sources (Uses)	<u>\$ 0</u>	<u>\$ (11,683)</u>	<u>\$ (11,683)</u>
Net Change in Fund Balances	\$ 7,779	\$ (102,733)	\$ (94,954)
Fund Balances, July 1, 2009	<u>17,885</u>	<u>244,430</u>	<u>262,315</u>
Fund Balances, June 30, 2010	<u>\$ 25,664</u>	<u>\$ 141,697</u>	<u>\$ 167,361</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, 2010

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	\$ 53,131	\$ 170,760	\$ 223,891
Cash with Clerks, Register, and Sheriff	4,009	42	4,051
Due from Other Governments	2,471	2,420	4,891
	<hr/>		
Total Assets	\$ 59,611	\$ 173,222	\$ 232,833

LIABILITIES AND FUND BALANCES

Liabilities

Retirement Contributions	\$ 0	\$ 891	\$ 891
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Fund Balances

Unreserved:			
Undesignated	\$ 56,011	\$ 172,331	\$ 228,342

Total Liabilities and Fund Balances	\$ 56,011	\$ 173,222	\$ 229,233
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District Attorney General
Twenty-fifth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2010

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 30,072	\$ 0	\$ 30,072
Fines	0	54,359	54,359
Drug Task Force Forfeitures and Penalties	0	57,159	57,159
Miscellaneous Refunds	0	2,354	2,354
ARRA Grant #1	0	47,810	47,810
Other Federal through State	0	85,163	85,163
Asset Forfeiture Funds	0	64,178	64,178
Total Revenues	\$ 30,072	\$ 311,023	\$ 341,095
<u>Expenditures</u>			
Supervisor/Director	\$ 0	\$ 42,500	\$ 42,500
Social Security	0	3,127	3,127
State Retirement	0	3,383	3,383
Employee and Dependent Insurance	0	3,369	3,369
Audit Services	0	9,811	9,811
Communication	0	867	867
Confidential Drug Enforcement Payments	0	29,204	29,204
Dues and Memberships	345	0	345
Maintenance and Repair Services - Vehicles	0	3,293	3,293
Travel	4,519	7,619	12,138
Remittance of Revenue Collected	8,561	41,740	50,301
Other Contracted Services	110	5,947	6,057
Gasoline	0	5,909	5,909
Law Enforcement Supplies	393	2,533	2,926
Office Supplies	125	1,600	1,725
Uniforms	208	818	1,026
Other Supplies and Materials	80	2,045	2,125
Medical Claims	0	2,287	2,287
Vehicle and Equipment Insurance	0	125	125
Workers' Compensation	0	1,059	1,059
Inservice/Staff Development	0	990	990
Law Enforcement Equipment	0	199	199
Motor Vehicles	0	22,500	22,500
Office Equipment	0	1,006	1,006
Total	\$ 14,341	\$ 191,931	\$ 206,272

(Continued)

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

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Expenditures (Cont.)</u>			
<u>ARRA Grant # 1</u>			
Investigator(s)	\$ 0	\$ 40,000	\$ 40,000
Social Security	0	2,917	2,917
State Retirement	0	1,592	1,592
Employee and Dependent Insurance	0	3,317	3,317
Communication	0	824	824
Maintenance and Repair Services - Vehicles	0	969	969
Travel	0	423	423
Gasoline	0	4,773	4,773
Law Enforcement Supplies	0	476	476
Office Supplies	0	376	376
Vehicle and Equipment Insurance	0	125	125
Workers' Compensation Insurance	0	952	952
Law Enforcement Equipment	0	797	797
Total ARRA Grant # 1	<u>\$ 0</u>	<u>\$ 57,541</u>	<u>\$ 57,541</u>
Total Expenditures	<u>\$ 14,341</u>	<u>\$ 249,472</u>	<u>\$ 263,813</u>
Net Change in Fund Balances	\$ 15,731	\$ 61,551	\$ 77,282
Fund Balances, July 1, 2009	<u>40,280</u>	<u>110,780</u>	<u>151,060</u>
Fund Balances, June 30, 2010	<u>\$ 56,011</u>	<u>\$ 172,331</u>	<u>\$ 228,342</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, 2010

	<u>District Attorney General Fund</u>
<u>ASSETS</u>	
Equity in Pooled Cash and Investments:	
Cash with Trustee	\$ 19,935
Cash with Clerks, Register, and Sheriff	<u>1,723</u>
Total Assets	<u>\$ 21,658</u>
<u>FUND BALANCE</u>	
Unreserved:	
Undesignated	<u>\$ 21,658</u>
Total Fund Balance	<u>\$ 21,658</u>

District Attorney General
Twenty-sixth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2010

	District Attorney General Fund
<hr/>	
<u>Revenues</u>	
District Attorney General Fees	\$ 29,809
Total Revenues	<u>\$ 29,809</u>
 <u>Expenditures</u>	
Temporary Personnel	\$ 12,949
Communication	2,740
Dues and Memberships	3,368
Travel	7,491
Data Processing Supplies	1,975
Office Supplies	4,998
Trustee's Commission	303
Other Charges	558
Total Expenditures	<u>\$ 34,382</u>
 Net Change in Fund Balance	 \$ (4,573)
 Fund Balance, July 1, 2009	 <u>26,231</u>
 Fund Balance, June 30, 2010	 <u><u>\$ 21,658</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, 2010

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 22,118	\$ 22,118
Equity in Pooled Cash and Investments:			
Cash with Trustee	106,704	428,275	534,979
Cash with Clerks, Register, and Sheriff	303	277	580
Due from Other Governments	343	15,801	16,144
	<hr/>		
Total Assets	\$ 107,350	\$ 466,471	\$ 573,821
	<hr/> <hr/>		
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Due to Litigants, Heirs, and Others	\$ 0	\$ 18,323	\$ 18,323
	<hr/>		
<u>Fund Balances</u>			
Unreserved:			
Undesignated	\$ 107,350	\$ 448,148	\$ 555,498
	<hr/>		
Total Liabilities and Fund Balances	\$ 107,350	\$ 466,471	\$ 573,821
	<hr/> <hr/>		

District Attorney General
Twenty-seventh Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2010

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 18,730	\$ 0	\$ 18,730
Officers Costs	0	62	62
Fines	0	10,673	10,673
Drug Task Force Forfeitures and Seizures	0	109,593	109,593
Proceeds from Confiscated Property	0	61,302	61,302
Miscellaneous Refunds	0	594	594
Drug Control Grants	0	58,387	58,387
ARRA Grant #1	0	102,271	102,271
Total Revenues	\$ 18,730	\$ 342,882	\$ 361,612
<u>Expenditures</u>			
Clerical Personnel	\$ 0	\$ 30,368	\$ 30,368
Social Security	0	1,770	1,770
State Retirement	0	1,748	1,748
Medical Insurance	0	4,728	4,728
Unemployment Compensation	0	29	29
Employer Medicare	0	414	414
Audit Services	0	1,603	1,603
Communication	2,093	4,728	6,821
Data Processing Services	0	2,376	2,376
Confidential Drug Enforcement Payments	0	16,635	16,635
Dues and Memberships	850	300	1,150
Freight Expenses	0	65	65
Maintenance Agreements	0	550	550
Maintenance and Repair Services - Vehicles	0	3,775	3,775
Postal Charges	0	462	462
Printing, Stationery, and Forms	0	366	366
Travel	2,196	2,778	4,974
Tuition	0	1,668	1,668
Other Contracted Services	0	1,443	1,443
Gasoline	0	6,311	6,311
Law Enforcement Supplies	0	2,568	2,568
Library Books/Media	81	0	81
Office Supplies	565	1,931	2,496

(Continued)

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

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Expenditures (Cont.)</u>			
Uniforms	\$ 0	\$ 600	\$ 600
Other Supplies and Materials	0	4,812	4,812
Premiums on Corporate Surety Bonds	0	100	100
Trustee's Commission	195	83	278
Vehicle and Equipment Insurance	0	1,350	1,350
In-Service Training	1,864	0	1,864
Other Charges	311	712	1,023
Furniture and Fixtures	685	0	685
Law Enforcement Equipment	0	1,363	1,363
Motor Vehicles	0	3,300	3,300
Office Equipment	1,925	0	1,925
Total	\$ 10,765	\$ 98,936	\$ 109,701
<u>ARRA Grant #1</u>			
Deputy(ies)	\$ 0	\$ 39,446	\$ 39,446
Social Security	0	2,446	2,446
State Retirement	0	2,270	2,270
Unemployment Compensation	0	54	54
Employer Medicare	0	572	572
Communication	0	468	468
Legal Notices, Recording, and Court Costs	0	29	29
Maintenance and Repair Services - Vehicles	0	1,746	1,746
Travel	0	1,728	1,728
Tuition	0	990	990
Gasoline	0	2,904	2,904
Law Enforcement Supplies	0	8,746	8,746
Other Supplies and Materials	0	802	802
Vehicle and Equipment Insurance	0	450	450
Other Charges	0	2,003	2,003
Data Processing Equipment	0	698	698
Law Enforcement Equipment	0	10,484	10,484
Motor Vehicles	0	17,995	17,995
Total ARRA Grant #1	\$ 0	\$ 93,831	\$ 93,831
Total Expenditures	\$ 10,765	\$ 192,767	\$ 203,532

(Continued)

District Attorney General
Twenty-seventh 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 – Salaries and Benefits	\$ 0	\$ (3,928)	\$ (3,928)
	<hr/>		
Net Change in Fund Balances	\$ 7,965	\$ 146,187	\$ 154,152
Fund Balances, July 1, 2009	99,385	301,961	401,346
	<hr/>		
Fund Balances, June 30, 2010	\$ 107,350	\$ 448,148	\$ 555,498
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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, 2010

	<u>District Attorney General Fund</u>
<u>ASSETS</u>	
Equity in Pooled Cash and Investments:	
Cash with Trustee	\$ 88,546
Cash with Clerks, Register, and Sheriff	863
Due from Other Governments	<u>618</u>
Total Assets	<u><u>\$ 90,027</u></u>
<u>FUND BALANCE</u>	
Unreserved:	
Undesignated	<u>\$ 90,027</u>
Total Fund Balance	<u><u>\$ 90,027</u></u>

District Attorney General
Twenty-eighth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2010

	District Attorney General Fund
<hr/>	
<u>Revenues</u>	
District Attorney General Fees	\$ 22,857
<u>Expenditures</u>	
In-Service Training	\$ 2,380
Contracts with Private Agencies	1,306
Dues and Memberships	230
Maintenance and Repair Services - Office Equipment	250
Rentals	2,542
Travel	3,625
Library Books/Media	607
Office Supplies	345
Trustee's Commission	226
Other Charges	368
Data Processing Equipment	444
Total Expenditures	<u>\$ 12,323</u>
Other Financing Sources (Uses):	
Transfers to District Attorney's General Conference:	
State Budget Supplement	<u>\$ (22,128)</u>
Total Other Financing Sources (Uses)	<u>\$ (22,128)</u>
Net Change in Fund Balance	\$ (11,594)
Fund Balance, July 1, 2009	<u>101,621</u>
Fund Balance, June 30, 2010	<u><u>\$ 90,027</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, 2010

	<u>District Attorney General Fund</u>
<u>ASSETS</u>	
Equity in Pooled Cash and Investments:	
Cash with Trustee	\$ 2,970
Cash with Clerks, Register, and Sheriff	363
Due from Other Governments	<u>101</u>
Total Assets	<u>\$ 3,434</u>
<u>FUND BALANCE</u>	
Unreserved:	
Undesignated	<u>\$ 3,434</u>
Total Fund Balance	<u>\$ 3,434</u>

District Attorney General
Twenty-ninth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2010

	District Attorney General Fund
<hr/>	
<u>Revenues</u>	
District Attorney General Fees	\$ 7,278
<u>Expenditures</u>	
Communication	\$ 2,574
Dues and Memberships	3,984
Postal Charges	176
Travel	836
Office Supplies	287
Trustee's Commission	74
Other Charges	400
Total Expenditures	<u>\$ 8,331</u>
Net Change in Fund Balance	\$ (1,053)
Fund Balance, July 1, 2009	<u>4,487</u>
Fund Balance, June 30, 2010	<u><u>\$ 3,434</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, 2010

	District Attorney General Fund	Federal Asset Forfeiture Fund	Drug Task Force Fund	Other Funds	Total All Funds
Cash on Hand	\$ 0	\$ 143	\$ 7,004	\$ 0	\$ 7,147
Cash in Bank	0	0	9,331	0	9,331
Equity in Pooled Cash and Investments: Cash with Trustee	79,514	34,196	3,171,167	76,730	3,361,607
Total Assets	\$ 79,514	\$ 34,339	\$ 3,187,502	\$ 76,730	\$ 3,378,085

LIABILITIES AND FUND BALANCES

Liabilities					
Accounts Payable	\$ 34,892	\$ 0	\$ 0	\$ 0	\$ 34,892
Due to Litigants, Heirs, and Others	0	0	1,675,507	0	1,675,507
Total Liabilities	\$ 34,892	\$ 0	\$ 1,675,507	\$ 0	\$ 1,710,399
Fund Balances					
Unreserved:					
Undesignated	\$ 44,622	\$ 34,339	\$ 1,511,995	\$ 76,730	\$ 1,667,686
Total Liabilities and Fund Balances	\$ 79,514	\$ 34,339	\$ 3,187,502	\$ 76,730	\$ 3,378,085

District Attorney General
Thirtieth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2010

	District Attorney General Fund	Federal Asset Forfeiture Fund	Drug Task Force Fund	Other Funds	Total All Funds
<u>Revenues</u>					
District Attorney General Fees	\$ 109,486	\$ 0	\$ 0	\$ 0	\$ 109,486
Forfeitures and Seizures	0	0	226,495	191,872	418,367
Proceeds from Confiscated Property	0	0	360,629	0	360,629
Investment Income	102	80	6,189	484	6,855
Miscellaneous Refunds	52	1,372	4,778	36	6,238
ARRA Grant #1	42,012	22,277	0	0	64,289
Other Federal through State	0	0	216,000	84,672	300,672
Asset Forfeiture Funds	0	89,835	0	0	89,835
Donations	0	0	0	4,500	4,500
Total Revenues	\$ 151,652	\$ 113,564	\$ 814,091	\$ 281,564	\$ 1,360,871
<u>Expenditures</u>					
Other Salaries and Wages	\$ 4,408	\$ 0	\$ 303,465	\$ 39,173	\$ 347,046
Jury and Witness Fees	0	0	0	326	326
In Service/Staff Development	0	0	17,493	0	17,493
Social Security	0	0	2,209	0	2,209
State Retirement	0	0	19,252	0	19,252
Employee and Dependent Insurance	0	0	37,923	0	37,923
Unemployment Compensation	0	0	931	0	931
Employer Medicare	0	0	3,175	0	3,175
Other Postemployment Benefits	0	0	19,917	0	19,917
Audit Services	0	0	1,833	0	1,833
Communication	0	0	10,256	3,486	13,742
Bank Charges	0	0	102	0	102
Data Processing Services	2,218	0	0	11,976	14,194
Confidential Drug Enforcement Payments	0	0	29,360	0	29,360
Dues and Memberships	1,270	0	0	7,275	8,545
Janitorial Services	0	0	1,350	0	1,350
Legal Notices, Records, and Court Costs	0	0	0	1,564	1,564
Maintenance and Repair Services	0	0	0	374	374
Maintenance and Repair Services - Vehicles	0	13,358	5,083	0	18,441
Postal Charges	0	0	1,150	0	1,150
Printing, Stationery, and Forms	7,244	0	0	0	7,244
Towing Services	0	60	2,285	0	2,345
Travel	11,591	3,047	0	44,466	59,104
Veterinary Services	0	0	4,448	0	4,448
Remittance of Revenue Collected	0	0	395,133	165,373	560,506
Gasoline	0	4,242	25,734	177	30,153
Law Enforcement Supplies	0	1,654	0	0	1,654
Office Supplies	1,752	0	29,984	23,669	55,405
Uniforms	0	609	14,429	0	15,038
Utilities	0	0	1,000	0	1,000
Trustee's Commission	917	0	0	0	917
Witness Relocation	0	0	0	359	359
Vehicle and Equipment Insurance	0	5,865	71	0	5,936
Other Charges	255	0	13,376	0	13,631
Data Processing Equipment	3,078	40,436	0	31,721	75,235
Law Enforcement Equipment	0	2,239	172	0	2,411
Motor Vehicles	0	0	24,733	42,194	66,927
Total	\$ 32,733	\$ 71,510	\$ 964,864	\$ 372,133	\$ 1,441,240

(Continued)

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

	District Attorney General Fund	Federal Asset Forfeiture Fund	Drug Task Force Fund	Other Funds	Total All Funds
<u>Expenditures (Cont.)</u>					
<u>ARRA Grant #1</u>					
Data Processing Equipment	\$ 42,012	\$ 0	\$ 0	\$ 0	\$ 42,012
Motor Vehicles	0	22,277	0	0	22,277
Total ARRA Grant #1	\$ 42,012	\$ 22,277	\$ 0	\$ 0	\$ 64,289
Total Expenditures	\$ 74,745	\$ 93,787	\$ 964,864	\$ 372,133	\$ 1,505,529
<u>Other Financing Sources (Uses)</u>					
Transfers to District Attorneys General Conference - Salary and Benefits	\$ (27,301)	\$ 0	\$ (45,648)	\$ (704)	\$ (73,653)
Transfers to District Attorneys General Conference - Matching Share	(2,088)	0	0	0	(2,088)
Transfers to Other Governmental Units - Matching Share	(6,710)	0	0	0	(6,710)
Total Other Financing Sources (Uses)	\$ (36,099)	\$ 0	\$ (45,648)	\$ (704)	\$ (82,451)
Net Change in Fund Balances	\$ 40,808	\$ 19,777	\$ (196,421)	\$ (91,273)	\$ (227,109)
Fund Balances, July 1, 2009	3,814	14,562	1,708,416	168,003	1,894,795
Fund Balances, June 30, 2010	\$ 44,622	\$ 34,339	\$ 1,511,995	\$ 76,730	\$ 1,667,686

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, 2010

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 800	\$ 800
Equity in Pooled Cash and Investments:			
Cash with Trustee	26,048	9,264	35,312
Total Assets	<u>\$ 26,048</u>	<u>\$ 10,064</u>	<u>\$ 36,112</u>

LIABILITIES AND FUND BALANCES

<u>Liabilities</u>			
Accounts Payable	\$ 0	\$ 8,028	\$ 8,028
<u>Fund Balances</u>			
Unreserved:			
Undesignated	\$ 26,048	\$ 2,036	\$ 28,084
Total Liabilities and Fund Balances	<u>\$ 26,048</u>	<u>\$ 10,064</u>	<u>\$ 36,112</u>

District Attorney General
Thirty-first Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2010

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
Drug Control Fines	\$ 0	\$ 7,473	\$ 7,473
District Attorney General Fees	14,015	0	14,015
Total Revenues	\$ 14,015	\$ 7,473	\$ 21,488
<u>Expenditures</u>			
In-Service Training	\$ 1,749	\$ 547	\$ 2,296
Jury and Witness Fees	0	451	451
Audit Services	0	1,229	1,229
Confidential Drug Enforcement Payments	0	176	176
Dues and Memberships	0	300	300
Maintenance and Repair Services - Vehicles	0	54	54
Postal Charges	31	0	31
Printing, Stationery, and Forms	57	0	57
Rentals	659	0	659
Travel	293	0	293
Other Contracted Services	597	0	597
Custodial Supplies	188	0	188
Gasoline	0	1,570	1,570
Office Supplies	2,875	433	3,308
Premiums on Corporate Surety Bonds	0	750	750
Trustee's Commission	151	67	218
Vehicle and Equipment Insurance	0	738	738
Other Charges	87	8,028	8,115
Office Equipment	1,755	271	2,026
Total Expenditures	\$ 8,442	\$ 14,614	\$ 66,032
Net Change in Fund Balances	\$ 5,573	\$ (7,141)	\$ (44,544)
Fund Balances, July 1, 2009	20,475	9,177	29,652
Fund Balances, June 30, 2010	\$ 26,048	\$ 2,036	\$ 28,084