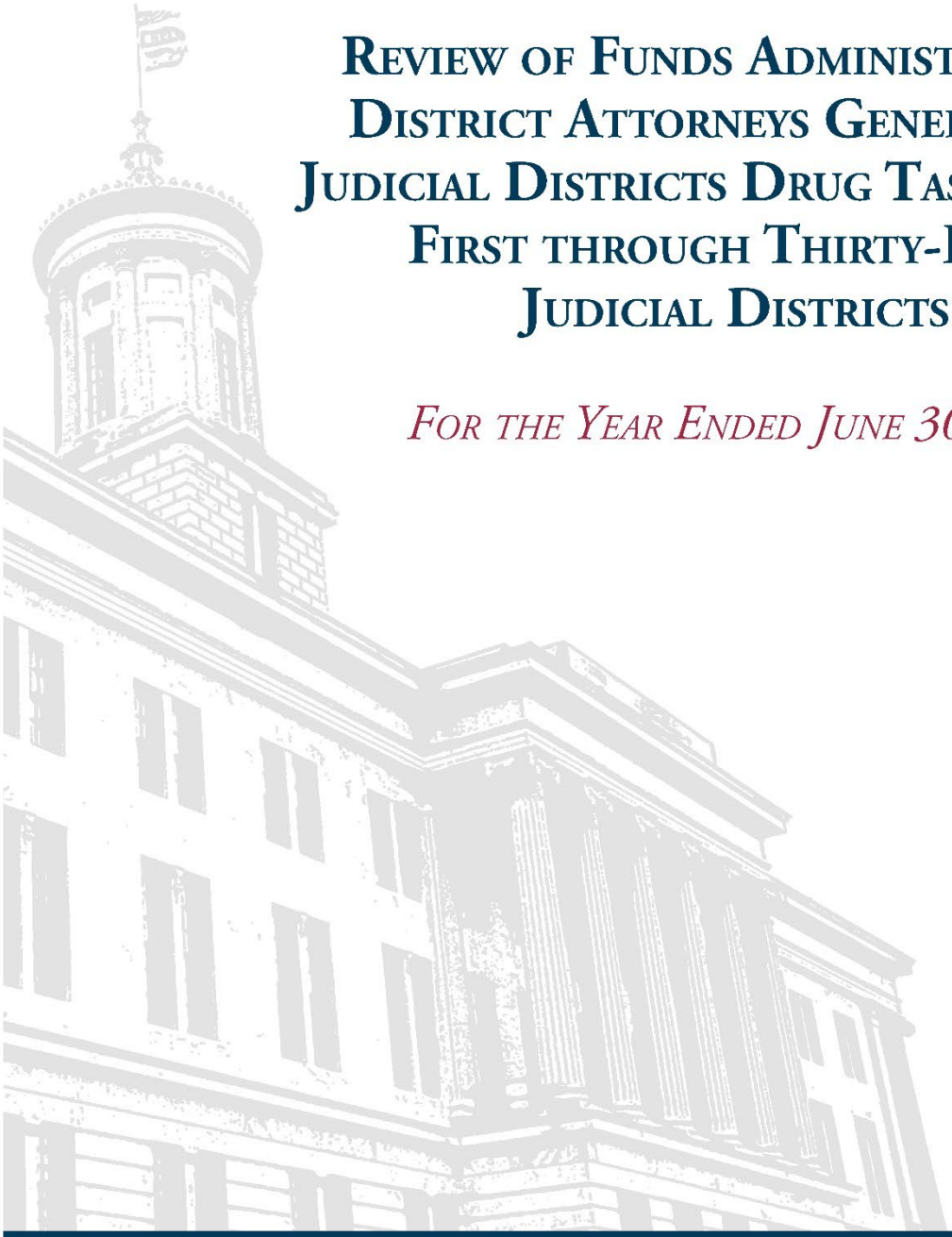

Review of Funds Administered by District Attorneys General and Judicial Districts Drug Task Forces First through Thirty-First Judicial Districts

For the Year Ended June 30, 2021

Jason E. Mumpower
Comptroller of the Treasury

Division of Local Government Audit

REVIEW OF FUNDS

ADMINISTERED BY DISTRICT ATTORNEYS GENERAL

AND

JUDICIAL DISTRICT DRUG TASK FORCES

FIRST THROUGH THIRTY-FIRST JUDICIAL DISTRICTS

FOR THE YEAR ENDED JUNE 30, 2021

COMPTROLLER OF THE TREASURY
JASON E. MUMPOWER

DIVISION OF LOCAL GOVERNMENT AUDIT
JAMES R. ARNETTE
Director

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

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Summary of Findings

Review of Funds
Administered by District Attorneys General
and
Judicial District Drug Task Forces
First through Thirty-first Judicial Districts
For the Year Ended June 30, 2021

Scope

Our review included an examination of funds administered by the district attorneys general for the year ended June 30, 2021. 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, 2021.

Results

Two judicial districts had findings. We reviewed these findings and recommendations with the district attorneys general and representatives of the drug task forces to provide an opportunity for their response. Details of these findings, recommendations, and the management's response are presented in the Findings, Recommendations, and Financial Section of this report.

The following are summaries of the findings from our review:

TWELFTH JUDICIAL DISTRICT

- Operations of the Drug Task Force are currently being investigated.

TWENTIETH JUDICIAL DISTRICT

- The Federal Asset Forfeiture Fund had a $220 deficit in restricted fund balance on June 30, 2021.

Introductory Section

Jason E. Mumpower
Comptroller

June 29, 2022

To Members of the General Assembly
of the State of Tennessee, and
The Honorable Bill Lee, 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, 2021, 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,

Jason E. Mumpower
Comptroller of the Treasury
Nashville, Tennessee

June 29, 2022

JEM/sl

Cordell Hull Building | 425 Rep. John Lewis Way N. | Nashville, Tennessee 37243

State of Tennessee
Roster of District Attorneys General
June 30, 2021

Judicial District	Counties Included in Judicial District	District Attorney General
First	Carter Johnson Unicoi Washington	Ken Baldwin
Second	Sullivan	Barry Staubus
Third	Greene Hamblen Hancock Hawkins	Dan Armstrong
Fourth	Cocke Grainger Jefferson Sevier	James Dunn
Fifth	Blount	Mike Flynn
Sixth	Knox	Charme Allen
Seventh	Anderson	David Clark
Eighth	Campbell Claiborne Fentress Scott Union	Jared Effler
Ninth	Loudon Meigs Morgan Roane	Russell Johnson
Tenth	Bradley McMinn Monroe Polk	Stephen D. Crump

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

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

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

Judicial District	Counties Included in Judicial District	District Attorney General
Twentieth	Davidson	Glenn Funk
Twenty-first	Hickman Lewis Perry Williamson	Kim Helper
Twenty-second	Giles Lawrence Maury Wayne	Brent Cooper
Twenty-third	Cheatham Dickson Houston Humphreys Stewart	Ray Crouch, Jr.
Twenty-fourth	Benton Carroll Decatur Hardin Henry	Matt Stowe
Twenty-fifth	Fayette Hardeman Lauderdale McNairy Tipton	Mark E. Davidson
Twenty-sixth	Chester Henderson Madison	Jody S. Pickens
Twenty-seventh	Obion Weakley	Thomas A. Thomas
Twenty-eighth	Crockett Gibson Haywood	Fredrick H. Agee

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

Judicial District	Counties Included in Judicial District	District Attorney General
Twenty-ninth	Dyer Lake	Danny Goodman, Jr.
Thirtieth	Shelby	Amy Weirich
Thirty-first	Van Buren Warren	Lisa Zavogiannis

INTRODUCTION

This report reviews funds administered by District Attorneys General and Judicial District Drug Task Forces for the year ended June 30, 2021, for the first through the thirty-first judicial districts of the State of Tennessee. A separate review was conducted in each of the 31 judicial districts of the funds administered by the District Attorneys General and Judicial District Drug Task Forces. The results of our reviews of the judicial districts are presented in this report.

BACKGROUND

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

District Attorney General Fund

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

Drug Task Force Fund

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

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

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

Federal Asset Forfeiture Fund

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

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

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

Metro/County Appropriations Fund

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

Other Funds

Other funds in the Fifteenth Judicial District consist of funds contributed to the District Attorney General's Office from Wilson County and the City of Lebanon from a drug case. Other funds in the Thirtieth Judicial District consist of funds raised from contributions from the City of Memphis to enhance a witness protection program (Witness Relocation Fund), copy fees for data processing (Escrow for D.P. Services Fund), and seized assets and other seized funds from street gangs (Multi-Gang Unit 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 7-1-20	Revenues	Expenditures	Other Financing Sources (Uses)	Balance 6-30-21
District Attorney General	$ 3,214,033	$ 648,168	$ (433,982)	$ (83,339)	$ 3,344,880
Drug Task Force	11,926,188	9,137,040	(9,328,735)	(422,285)	11,312,208
Federal Asset Forfeiture	234,709	42,633	(156,035)	0	121,307
Metro/County Appropriations	49,681	652,505	(8,868,074)	8,219,799	53,911
Other	701,400	804,893	(91,605)	(37,824)	1,376,864
Total	$ 16,126,011	$ 11,285,239	$ (18,878,431)	$ 7,676,351	$ 16,209,170

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

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

Judicial District	Contributing County/City	County/City Appropriation	
First	Washington	$ 156,882	
Second	Sullivan	285,849	
Third	Greene	2,518	
Fourth	Sevier	109,549	
"	Cocke	28,398	
Sixth	Knox	3,510,323	
Seventh	Anderson	33,610	
Eighth	Campbell	48,629	
"	Scott	61,828	
"	Claiborne	37,621	
Ninth	Roane	15,000	
Eleventh	Hamilton	1,643,571	
Thirteenth	Putnam	67,426	
Sixteenth	Rutherford	166,993	
Eighteenth	Sumner	81,945	
Nineteenth	Montgomery	20,444	
"	Robertson	4,800	
Twentieth	Davidson	8,232,988	*
Twenty-third	Cheatham	18,000	*
"	Houston	2,586	*
"	Humphreys	6,000	*
"	Stewart	2,585	*
"	Ashland City	3,000	*
"	City of New Johnsonville	1,500	*
"	City of McEwen	1,500	*
"	City of White Bluff	1,500	*
Twenty-sixth	Madison	74,467	
"	City of Jackson	149,851	
Twenty-seventh	Weakley	46,873	
Twenty-eight	Gibson	51,541	
Thirtieth	Shelby	11,185,521	
Total		$ 26,053,298	

* 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, 2021. 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, 2021. 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. Two 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 District Attorney General and/or Drug Task Force Director made oral responses; however, these oral responses have not been included in this report.

Findings, Recommendations and Financial Section

FIRST JUDICIAL DISTRICT

FIRST JUDICIAL DISTRICT

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

District Attorney General
First Judicial District
Balance Sheet
June 30, 2021

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
ASSETS			
Cash:			
Cash in Bank	$ 0	$ 5,700	$ 5,700
Equity in Pooled Cash and Investments:			
Cash with Trustee	155,809	85,664	241,473
Cash with Clerks, Register, and Sheriff	1,600	0	1,600
Accounts Receivable	0	2,167	2,167
Due from Other Governments	977	4,876	5,853
Total Assets	$ 158,386	$ 98,407	$ 256,793
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts Payable	$ 311	$ 2,861	$ 3,172
Due to Litigants, Heirs, and Others	0	1,316	1,316
Total Liabilities	$ 311	$ 4,177	$ 4,488
Fund Balances			
Restricted for:			
Administration of Justice	$ 158,075	$ 0	$ 158,075
Public Safety	0	94,230	94,230
Total Fund Balances	$ 158,075	$ 94,230	$ 252,305
Total Liabilities and Fund Balances	$ 158,386	$ 98,407	$ 256,793

District Attorney General
First Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2021

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
Revenues			
District Attorney General Fees	$ 33,399	$ 0	$ 33,399
Drug Control Fines	0	2,987	2,987
Investment Income	908	529	1,437
Miscellaneous Refunds	0	85	85
Contributions and Gifts	0	14,000	14,000
Drug Task Force Grant	0	50,856	50,856
Total Revenues	$ 34,307	$ 68,457	$ 102,764
Expenditures			
Clerical Personnel	$ 0	$ 27,440	$ 27,440
Part-Time Personnel	9,420	0	9,420
Other Fringe Benefits	160	8,660	8,820
Audit Services	0	1,336	1,336
Communication	0	3,556	3,556
Contracts with Government Agencies	360	0	360
Dues and Memberships	0	300	300
Freight Expenses	0	25	25
Legal Services	0	75	75
Maintenance Agreements	0	1,077	1,077
Rentals	2,280	1,087	3,367
Travel	0	3,146	3,146
Tuition	2,920	1,130	4,050
Law Enforcement Supplies	0	329	329
Office Supplies	0	4,251	4,251
Software	0	11,745	11,745
Building and Contents Insurance	0	696	696
Premiums on Corporate Surety Bond	0	100	100

(Continued)

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

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
Expenditures (Cont.)			
Trustee's Commissions	$ 335	$ 26	$ 361
Fines, Assessments, and Penalties	0	20	20
Total Expenditures	$ 15,475	$ 64,999	$ 80,474
Net Change in Fund Balance	$ 18,832	$ 3,458	$ 22,290
Fund Balance, July 1, 2020	139,243	90,772	230,015
Fund Balance, June 30, 2021	$ 158,075	$ 94,230	$ 252,305

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, 2021

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
ASSETS			
Cash:			
Cash on Hand	$ 0	$ 47,404	$ 47,404
Cash in Bank	0	3,896	3,896
Equity in Pooled Cash and Investments:			
Cash with Trustee	60,490	277,493	337,983
Cash with Clerks, Register, and Sheriff	1,302	119	1,421
Accounts Receivable	0	8,764	8,764
Due from Other Governments	0	1,260	1,260
Total Assets	$ 61,792	$ 338,936	$ 400,728
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts Payable	$ 0	$ 61	$ 61
Accrued Payroll	0	1,750	1,750
Payroll Deductions Payable	0	46	46
Due to Litigants, Heirs, and Others	0	4,478	4,478
Total Liabilities	$ 0	$ 6,335	$ 6,335
Fund Balances			
Restricted for:			
Administration of Justice	$ 61,792	$ 0	$ 61,792
Public Safety	0	332,601	332,601
Total Fund Balances	$ 61,792	$ 332,601	$ 394,393
Total Liabilities and Fund Balances	$ 61,792	$ 338,936	$ 400,728

District Attorney General
Second Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2021

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
Revenues			
District Attorney General Fees	$ 21,462	$ 0	$ 21,462
Drug Control Fines	0	10,295	10,295
Drug Task Force Forfeiture and Seizures	0	28,312	28,312
Miscellaneous Refunds	0	61	61
Drug Task Force Grant	0	80,625	80,625
Other Governments and Citizens Groups	0	75,795	75,795
Total Revenues	$ 21,462	$ 195,088	$ 216,550
Expenditures			
Salary Supplements	$ 0	$ 17,573	$ 17,573
Clerical Personnel	0	33,885	33,885
Other Fringe Benefits	0	23,978	23,978
Audit Services	0	3,128	3,128
Communication	0	3,711	3,711
Data Processing Services	0	495	495
Contracts with Government Agencies	0	10,902	10,902
Contracts with Private Agencies	0	3,427	3,427
Confidential Drug Enforcement Payments	0	39,055	39,055
Dues and Memberships	1,900	0	1,900
Janitorial Services	900	0	900
Legal Services	5,976	0	5,976
Licenses	0	831	831
Maintenance and Repair Services - Buildings	0	1,865	1,865
Maintenance and Repair Services - Vehicles	0	1,771	1,771
Postal Charges	0	64	64
Printing, Stationery, and Forms	30	0	30
Rentals	0	177	177
Tow-in Services	0	1,226	1,226
Travel	624	3,947	4,571
Tuition	4,064	825	4,889
Custodial Supplies	0	64	64
Data Processing Supplies	0	377	377

(Continued)

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

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
Expenditures (Cont.)			
Gasoline	$ 0	$ 5,567	$ 5,567
Law Enforcement Supplies	0	1,708	1,708
Library Books/Media	958	0	958
Office Supplies	10	8,268	8,278
Utilities	0	1,912	1,912
Vehicle Parts	0	281	281
Building and Contents Insurance	0	3,125	3,125
Liability Insurance	0	474	474
Premiums on Corporate Surety Bond	0	200	200
Trustee's Commissions	218	401	619
Law Enforcement Equipment	0	12,213	12,213
Motor Vehicles	0	20,063	20,063
Total Expenditures	$ 14,680	$ 201,513	$ 216,193
Net Change in Fund Balance	$ 6,782	$ (6,425)	$ 357
Fund Balance, July 1, 2020	55,010	339,026	394,036
Fund Balance, June 30, 2021	$ 61,792	$ 332,601	$ 394,393

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, 2021

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
ASSETS			
Cash:			
Cash on Hand	$ 0	$ 22,217	$ 22,217
Cash in Bank	0	93,590	93,590
Equity in Pooled Cash and Investments:			
Cash with Trustee	238,230	184,888	423,118
Due from Other Governments	0	20,742	20,742
Total Assets	$ 238,230	$ 321,437	$ 559,667
LIABILITIES AND FUND BALANCES			
Liabilities			
Due to Litigants, Heirs, and Others	$ 0	$ 88,358	$ 88,358
Total Liabilities	$ 0	$ 88,358	$ 88,358
Fund Balances			
Restricted for:			
Administration of Justice	$ 238,230	$ 0	$ 238,230
Public Safety	0	233,079	233,079
Total Fund Balances	$ 238,230	$ 233,079	$ 471,309
Total Liabilities and Fund Balances	$ 238,230	$ 321,437	$ 559,667

District Attorney General
Third Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2021

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
Revenues			
District Attorney General Fees	$ 29,936	$ 0	$ 29,936
Drug Control Fines	0	4,515	4,515
Proceeds from Confiscated Property	0	45,284	45,284
Investment Income	0	63	63
Other Local Revenues	0	16,898	16,898
Drug Task Force Grant	0	70,000	70,000
Total Revenues	$ 29,936	$ 136,760	$ 166,696
Expenditures			
Salary Supplements	$ 0	$ 26,907	$ 26,907
Clerical Personnel	0	10,321	10,321
Overtime	0	12,244	12,244
Other Fringe Benefits	0	7,535	7,535
Audit Services	0	4,151	4,151
Communication	2,241	6,994	9,235
Confidential Drug Enforcement Payments	0	58,139	58,139
Dues and Memberships	830	600	1,430
Maintenance & Repair Services -Equipment	0	2,264	2,264
Maintenance & Repair Services - Vehicles	0	509	509
Postal Charges	0	601	601
Travel	3,350	5,146	8,496
Tuition	2,125	1,174	3,299
Remittance of Revenue Collected	0	62,590	62,590
Other Contracted Services	2,600	11,658	14,258
Equipment and Machinery Parts	0	759	759
Garage Supplies	0	1	1
Gasoline	0	4,400	4,400
Law Enforcement Supplies	0	151	151
Office Supplies	0	725	725
Tires and Tubes	0	958	958

(Continued)

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

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
Expenditures (Cont.)			
Uniforms	$ 0	$ 500	$ 500
Other Supplies and Materials	0	105	105
Premiums on Corporate Surety Bonds	0	1,036	1,036
Other Charges	0	869	869
Data Processing Equipment	0	505	505
Law Enforcement Equipment	0	9,885	9,885
Office Equipment	1,322	0	1,322
Total Expenditures	$ 12,468	$ 230,727	$ 243,195
Net Change in Fund Balances	$ 17,468	$ (93,967)	$ (76,499)
Fund Balances, July 1, 2020	220,762	327,046	547,808
Fund Balances, June 30, 2021	$ 238,230	$ 233,079	$ 471,309

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, 2021

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
ASSETS			
Cash:			
Cash on Hand	$ 0	$ 12,329	$ 12,329
Cash in Bank	0	106,368	106,368
Equity in Pooled Cash and Investments:			
Cash with Trustee	39,211	81,872	121,083
Total Assets	$ 39,211	$ 200,569	$ 239,780
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts Payable	$ 12	$ 3,753	$ 3,765
Due to Litigants, Heirs, and Others	0	106,283	106,283
Total Liabilities	$ 12	$ 110,036	$ 110,048
Fund Balances			
Restricted for:			
Administration of Justice	$ 39,199	$ 0	$ 39,199
Public Safety	0	90,533	90,533
Total Fund Balances	$ 39,199	$ 90,533	$ 129,732
Total Liabilities and Fund Balances	$ 39,211	$ 200,569	$ 239,780

District Attorney General
Fourth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2021

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
Revenues			
District Attorney General Fees	$ 23,423	$ 0	$ 23,423
Drug Control Fines	0	27,434	27,434
Proceeds From Confiscated Property	0	85,284	85,284
Drug Task Force Grant	0	65,000	65,000
Total Revenues	$ 23,423	$ 177,718	$ 201,141
Expenditures			
Supervisor/Director	$ 0	$ 59,919	$ 59,919
Part-time Personnel	5,643	0	5,643
Other Fringe Benefits	432	4,583	5,015
Audit Services	0	4,599	4,599
Communication	8,099	2,499	10,598
Confidential Drug Enforcement Payments	0	29,597	29,597
Dues and Memberships	405	275	680
Maintenance & Repair Services - Vehicles	0	2,001	2,001
Postal Charges	0	76	76
Rentals	0	12,708	12,708
Electricity	0	749	749
Gasoline	0	2,749	2,749
Law Enforcement Supplies	0	61	61
Office Supplies	0	36	36
Water and Sewer	0	766	766
Building and Contents Insurance	0	859	859
Trustee's Commission	127	1,094	1,221
Other Charges	2,201	0	2,201
Total Expenditures	$ 16,907	$ 122,571	$ 139,478
Net Change in Fund Balances	$ 6,516	$ 55,147	$ 61,663
Fund Balances, July 1, 2020	32,683	35,386	68,069
Fund Balances, June 30, 2021	$ 39,199	$ 90,533	$ 129,732

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, 2021

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
ASSETS			
Cash:			
Cash on Hand	$ 0	$ 3,033	$ 3,033
Cash in Bank	0	17,064	17,064
Equity in Pooled Cash and Investments:			
Cash with Trustee	202,471	695,865	898,336
Cash with Clerks, Register, and Sheriff	1,017	2,278	3,295
Accounts Receivable	0	199	199
Total Assets	$ 203,488	$ 718,439	$ 921,927
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts Payable	$ 0	$ 47,742	$ 47,742
Due to Litigants, Heirs, and Others	0	111,545	111,545
Total Liabilities	$ 0	$ 159,287	$ 159,287
Fund Balances			
Restricted for:			
Administration of Justice	$ 203,488	$ 0	$ 203,488
Public Safety	0	559,152	559,152
Total Fund Balances	$ 203,488	$ 559,152	$ 762,640
Total Liabilities and Fund Balances	$ 203,488	$ 718,439	$ 921,927

District Attorney General
Fifth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2021

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
Revenues			
District Attorney General Fees	$ 12,301	$ 0	$ 12,301
Drug Control Fines	0	60,019	60,019
Drug Task Force Forfeitures and Seizures	0	109,258	109,258
Investment Income	640	2,306	2,946
Other Local Revenue	0	585	585
Contributions	0	53,750	53,750
Sale of Property	0	4,650	4,650
Total Revenues	$ 12,941	$ 230,568	$ 243,509
Expenditures			
Overtime Pay	$ 0	$ 7,503	$ 7,503
Audit Services	0	1,831	1,831
Communication	0	23,973	23,973
Data Processing Services	0	3,700	3,700
Confidential Drug Enforcement Payments	0	41,620	41,620
Dues and Memberships	0	820	820
Janitorial Services	0	3,250	3,250
Operating Lease Payments	0	1,337	1,337
Licenses	0	408	408
Maintenance Agreements	0	2,758	2,758
Maintenance and Repair Services - Equipment	0	1,773	1,773
Pest Control	0	250	250
Printing, Stationery, and Forms	0	697	697
Postal Charges	0	606	606
Rentals	0	240	240
Travel	0	6,854	6,854
Tuition	0	5,530	5,530
Other Contracted Services	0	13,442	13,442
Custodial Supplies	0	1,116	1,116
Law Enforcement Supplies	0	2,866	2,866

(Continued)

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

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
Expenditures (Cont.)			
Office Supplies	$ 0	$ 1,830	$ 1,830
Tires and Tubes	0	1,566	1,566
Utilities	0	7,383	7,383
Premiums on Corporate Surety Bonds	0	350	350
Liability Insurance	0	5,000	5,000
Trustee's Commissions	128	793	921
Other Charges	0	2,071	2,071
Data Processing Equipment	0	8,475	8,475
Law Enforcement Equipment	0	9,263	9,263
Motor Vehicles	0	34,999	34,999
Total Expenditures	$ 128	$ 192,304	$ 192,432
Other Financing Sources (Uses):			
Transfers to District Attorneys' General Conference - Contributions	$ (50,000)	$ 0	$ (50,000)
Total Other Financing Sources (Uses)	$ (50,000)	$ 0	$ (50,000)
Net Change in Fund Balances	$ (37,187)	$ 38,264	$ 1,077
Fund Balances, July 1, 2020	240,675	520,888	761,563
Fund Balances, June 30, 2021	$ 203,488	$ 559,152	$ 762,640

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, 2021

	District Attorney General Fund
ASSETS	
Equity in Pooled Cash and Investments:	
Cash with Trustee	$ 561,665
Cash with Clerks, Register and Sheriff	2,269
Total Assets	$ 563,934
FUND BALANCE	
Restricted for Administration of Justice	$ 563,934
Total Fund Balance	$ 563,934

District Attorney General
Sixth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2021

	District Attorney General Fund
Revenues	
District Attorney General Fees	$ 22,010
Total Revenues	$ 22,010
Net Change in Fund Balance	$ 22,010
Fund Balance, July 1, 2020	541,924
Fund Balance, June 30, 2021	$ 563,934

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, 2021

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
ASSETS			
Cash:			
Cash on Hand	$ 0	$ 2,155	$ 2,155
Cash in Bank	0	85,851	85,851
Equity in Pooled Cash and Investments:			
Cash with Trustee	36,487	301,485	337,972
Cash with Clerks, Register, and Sheriff	262	0	262
Accounts Receivable	0	6,285	6,285
Due from Other Governments	0	6,634	6,634
Total Assets	$ 36,749	$ 402,410	$ 439,159
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts Payable	$ 0	$ 2,715	$ 2,715
Due to Litigants, Heirs, & Others	0	84,767	84,767
Total Liabilities	$ 0	$ 87,482	$ 87,482
Fund Balances			
Restricted for:			
Administration of Justice	$ 36,749	$ 0	$ 36,749
Public Safety	0	314,928	314,928
Total Fund Balances	$ 36,749	$ 314,928	$ 351,677
Total Liabilities and Fund Balances	$ 36,749	$ 402,410	$ 439,159

District Attorney General
Seventh Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2021

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
Revenues			
District Attorney General Fees	$ 5,342	$ 0	$ 5,342
Drug Control Fines	0	2,187	2,187
Drug Task Force Forfeitures and Seizures	0	33,346	33,346
Proceeds from Confiscated Property	0	10,971	10,971
Contributions and Gifts	0	1,200	1,200
Drug Task Force Grant	0	57,510	57,510
Other Direct Federal Revenue	0	15,194	15,194
Total Revenues	$ 5,342	$ 120,408	$ 125,750
Expenditures			
Salary Supplements	$ 0	$ 23,866	$ 23,866
Audit Services	0	2,081	2,081
Communication	976	3,102	4,078
Confidential Drug Enforcement Payments	0	8,720	8,720
Dues and Memberships	600	720	1,320
Maintenance and Repair Services - Vehicles	0	4,778	4,778
Postal Charges	0	29	29
Printing, Stationery, and Forms	0	160	160
Rentals	0	12,000	12,000
Towing Services	0	325	325
Travel	0	6,110	6,110
Other Contracted Services	0	1,003	1,003
Gasoline	0	7,045	7,045
Law Enforcement Supplies	0	24,214	24,214
Natural Gas	0	215	215
Office Supplies	0	5,021	5,021
Utilities	0	2,769	2,769
Other Supplies and Materials	84	14,327	14,411
Insurance	0	6,324	6,324

(Continued)

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

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
Expenditures (Cont.)			
Trustee's Commission	$ 59	$ 554	$ 613
In Service/Staff Development	1,150	2,982	4,132
Other Charges	400	0	400
Motor Vehicles	0	43,697	43,697
Total Expenditures	$ 3,269	$ 170,042	$ 173,311
Net Change in Fund Balances	$ 2,073	$ (49,634)	$ (47,561)
Fund Balances, July 1, 2020	34,676	364,562	399,238
Fund Balances, June 30, 2021	$ 36,749	$ 314,928	$ 351,677

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, 2021

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
ASSETS			
Cash:			
Cash on Hand	$ 0	$ 4,104	$ 4,104
Cash in Bank	0	2,214	2,214
Equity in Pooled Cash and Investments:			
Cash with Trustee	98,521	71,621	170,142
Accounts Receivable	0	37,917	37,917
Due from Other Governments	0	71,668	71,668
Total Assets	$ 98,521	$ 187,524	$ 286,045
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts Payable	$ 0	$ 3,737	$ 3,737
Due to Litigants, Heirs, and Others	0	76,789	76,789
Total Liabilities	$ 0	$ 80,526	$ 80,526
Fund Balances			
Restricted for:			
Administration of Justice	$ 98,521	$ 0	$ 98,521
Public Safety	0	106,998	106,998
Total Fund Balances	$ 98,521	$ 106,998	$ 205,519
Total Liabilities and Fund Balances	$ 98,521	$ 187,524	$ 286,045

District Attorney General
Eighth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2021

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
Revenues			
District Attorney General Fees	$ 27,713	$ 0	$ 27,713
Drug Control Fines	0	36,962	36,962
Drug Task Force Forfeitures and Seizures	0	31,473	31,473
Sale of Equipment	0	72,189	72,189
Miscellaneous Refunds	0	5,146	5,146
Drug Task Force Grant	0	140,000	140,000
Other Direct Federal Revenue	0	32,201	32,201
Contributions	0	5,000	5,000
Total Revenues	$ 27,713	$ 322,971	$ 350,684
Expenditures			
Supervisor/Director	$ 0	$ 18,205	$ 18,205
Assistant(s)	0	36,625	36,625
Deputy(ies)	0	4,500	4,500
Salary Supplements	0	13,499	13,499
Secretaries	0	23,307	23,307
Other Fringe Benefits	0	16,611	16,611
Audit Services	0	3,737	3,737
Communication	0	2,919	2,919
Confidential Drug Enforcement Payments	0	11,886	11,886
Maintenance and Repair Services - Vehicles	0	425	425
Postal Charges	0	76	76
Rentals	0	24,800	24,800
Towing Services	0	125	125
In Service/Staff Development	0	1,885	1,885
Other Contracted Services	7,859	4,821	12,680
Electricity	0	2,039	2,039
Food Supplies	0	177	177
Gasoline	0	8,983	8,983
Office Supplies	0	1,354	1,354
Uniforms	0	498	498
Water and Sewer	0	1,565	1,565

(Continued)

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

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
Expenditures (Cont.)			
Other Charges	$ 0	$ 46	$ 46
Trustee's Commissions	0	1,103	1,103
Vehicle and Equipment Insurance	0	11,228	11,228
Workers' Compensation Insurance	0	4,908	4,908
Total Expenditures	$ 7,859	$ 195,322	$ 203,181
Other Financing Sources (Uses):			
Transfers to District Attorneys' General Conference- Salary Supplements	$ (21,377)	$ 0	$ (21,377)
Total Other Financing Sources (Uses)	$ (21,377)	$ 0	$ (21,377)
Net Change in Fund Balances	$ (1,523)	$ 127,649	$ 126,126
Fund Balances, July 1, 2020	100,044	(20,651)	79,393
Fund Balances, June 30, 2021	$ 98,521	$ 106,998	$ 205,519

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, 2021

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
ASSETS			
Cash:			
Cash on Hand	$ 0	$ 2,615	$ 2,615
Cash in Bank	0	46,108	46,108
Equity in Pooled Cash and Investments:			
Cash with Trustee	25,240	441,570	466,810
Cash with Clerks, Register, and Sheriff	285	48	333
Accounts Receivable	745	8,125	8,870
Due from Other Governments	0	9,764	9,764
Prepaid Items	0	1,389	1,389
Total Assets	$ 26,270	$ 509,619	$ 535,889
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts Payable	$ 481	$ 39,303	$ 39,784
Accrued Payroll	0	1,879	1,879
Due to Litigants, Heirs, and Others	0	46,108	46,108
Total Liabilities	$ 481	$ 87,290	$ 87,771
Fund Balances			
Nonspendable:			
Prepaid Items	$ 0	$ 1,389	$ 1,389
Restricted for:			
Administration of Justice	25,789	0	25,789
Public Safety	0	420,940	420,940
Total Fund Balances	$ 25,789	$ 422,329	$ 448,118
Total Liabilities and Fund Balances	$ 26,270	$ 509,619	$ 535,889

District Attorney General
Ninth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2021

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
Revenues			
District Attorney General Fees	$ 14,559	$ 0	$ 14,559
Drug Control Fines	0	19,089	19,089
Officers Costs	250	292	542
Drug Task Force Forfeitures and Seizures	0	259,866	259,866
Proceeds from Confiscated Property	0	24,827	24,827
Other Fines, Forfeitures, and Penalties	71	31,366	31,437
Contributions and Gifts	0	4,752	4,752
Other State Revenues	0	30,225	30,225
Other Federal Through State	0	6,661	6,661
COVID-19 Grant	0	19,970	19,970
Drug Task Force Grant	0	70,000	70,000
Total Revenues	$ 14,880	$ 467,048	$ 481,928
Expenditures			
Assistant(s)	$ 0	$ 55,472	$ 55,472
Part-time Personnel	0	5,682	5,682
Overtime Pay	0	31,572	31,572
Bonus Pay	0	1,200	1,200
Social Security	0	7,134	7,134
State Retirement	0	2,953	2,953
Life Insurance	0	66	66
Medical Insurance	0	7,786	7,786
Dental Insurance	0	334	334
Other Fringe Benefits	0	480	480
Audit Services	0	1,228	1,228
Communication	2,070	3,063	5,133
Confidential Drug Enforcement Payments	0	6,065	6,065
Dues and Memberships	0	130	130
Maintenance & Repair Services -Equipment	0	2,267	2,267

(Continued)

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

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
Expenditures (Cont.)			
Maintenance & Repair Services - Vehicles	$ 0	$ 5,545	$ 5,545
Printing, Stationery, and Forms	0	60	60
Towing Services	0	3,000	3,000
Travel	0	302	302
Gasoline	0	4,815	4,815
Law Enforcement Supplies	1,435	3,257	4,692
Office Supplies	441	0	441
Uniforms	22	0	22
Other Supplies and Materials	10,153	50,384	60,537
Premiums on Corporate Surety Bonds	0	375	375
Vehicle and Equipment Insurance	0	11,015	11,015
Workers' Compensation Insurance	0	3,800	3,800
Trustee's Commission	147	808	955
In Service/Staff Development	1,600	0	1,600
Furniture and Fixtures	0	18,070	18,070
Total Expenditures	$ 15,868	$ 226,863	$ 242,731
Other Financing Sources (Uses):			
Conference - Salary Supplements	$ 0	$ (36,419)	$ (36,419)
Total Other Financing Sources (Uses)	$ 0	$ (36,419)	$ (36,419)
Net Change in Fund Balances	$ (988)	$ 203,766	$ 202,778
Fund Balances, July 1, 2020	26,777	218,563	245,340
Fund Balances, June 30, 2021	$ 25,789	$ 422,329	$ 448,118

TENTH JUDICIAL DISTRICT

TENTH JUDICIAL DISTRICT

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

District Attorney General
Tenth Judicial District
Balance Sheet
June 30, 2021

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
ASSETS			
Cash:			
Cash on Hand	$ 0	$ 5,954	$ 5,954
Cash in Bank	0	238,811	238,811
Equity in Pooled Cash and Investments:			
Cash with Trustee	96,920	125,412	222,332
Accounts Receivable	1	13,500	13,501
Due from Other Governments	5,552	5,286	10,838
Total Assets	$ 102,473	$ 388,963	$ 491,436
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts Payable	$ 0	$ 436	$ 436
Due to Litigants, Heirs, and Others	0	225,311	225,311
Total Liabilities	$ 0	$ 225,747	$ 225,747
Fund Balances			
Restricted for:			
Administration of Justice	$ 102,473	$ 0	$ 102,473
Public Safety	0	163,216	163,216
Total Fund Balances	$ 102,473	$ 163,216	$ 265,689
Total Liabilities and Fund Balances	$ 102,473	$ 388,963	$ 491,436

District Attorney General
Tenth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2021

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
Revenues			
District Attorney General Fees	$ 46,383	$ 0	$ 46,383
Drug Control Fines	0	42,162	42,162
Drug Task Force Forfeitures and Seizures	0	291,557	291,557
Investment Income	107	0	107
Miscellaneous Refunds	0	150	150
Other State Revenues	0	24,452	24,452
Drug Task Force Grant	0	65,000	65,000
Other Federal through State	0	11,884	11,884
COVID 19 - Grant	0	19,066	19,066
Contributions	0	8,000	8,000
Total Revenues	$ 46,490	$ 462,271	$ 508,761
Expenditures			
Drug Task Force Personnel	$ 0	$ 152,843	$ 152,843
Secretary(s)	23,902	960	24,862
Overtime Pay	0	7,980	7,980
In Service Training	1,425	1,875	3,300
Social Security	1,828	11,855	13,683
State Retirement	0	5,587	5,587
Employee and Dependent Insurance	0	24,890	24,890
Life Insurance	0	207	207
Unemployment Compensation	45	66	111
Audit Services	0	2,828	2,828
Communications	6,593	6,559	13,152
Confidential Drug Enforcement Payments	0	7,880	7,880
Dues and Memberships	300	0	300
Maintenance Agreements	0	10,321	10,321
Maintenance and Repair Services - Buildings	0	85	85
Maintenance and Repair Services - Vehicles	0	981	981
Postal Charges	0	196	196
Rentals	0	2,146	2,146

(Continued)

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

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
Expenditures (Cont.)			
Towing Services	$ 0	$ 490	$ 490
Travel	3,780	752	4,532
Remittance of Revenues Collected	0	55,971	55,971
Disposal Fees	0	984	984
Other Contracted Services	4,106	6,011	10,117
Animal Food and Supplies	0	648	648
Gasoline	0	8,121	8,121
Law Enforcement Supplies	553	1,449	2,002
Office Supplies	2,311	2,912	5,223
Utilities	0	3,396	3,396
Other Supplies and Materials	1,608	0	1,608
Liability Insurance	0	3,343	3,343
Trustee's Commissions	393	0	393
Workers' Compensation Insurance	17	2,167	2,184
Other Charges	0	281	281
Law Enforcement Equipment	3,120	15,460	18,580
Motor Vehicles	0	165	165
Office Equipment	2,138	2,818	4,956
Total Expenditures	$ 52,119	$ 342,227	$ 394,346
Net Change in Fund Balances	$ (5,629)	$ 120,044	$ 114,415
Fund Balances, July 1, 2020	108,102	43,172	151,274
Fund Balances, June 30, 2021	$ 102,473	$ 163,216	$ 265,689

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, 2021

	District Attorney General Fund
ASSETS	
Equity in Pooled Cash and Investments:	
Cash with Trustee	$ 55,365
Due from Other Funds	645
Total Assets	$ 56,010
FUND BALANCE	
Restricted for Administration of Justice	$ 56,010
Total Fund Balance	$ 56,010

District Attorney General
Eleventh Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2021

	District Attorney General Fund
Revenues	
District Attorney General Fees	$ 8,744
Investment Income	101
Total Revenues	$ 8,845
Expenditures	
Trustee's Commission	$ 1
Computer Program Development	3,950
Total Expenditures	$ 3,951
Other Financing Sources (Uses):	
Transfers to District Attorneys' General Conference:	
Registration Fees	$ (3,850)
Total Other Financing Sources (Uses)	$ (3,850)
Net Change in Fund Balance	$ 1,044
Fund Balance, July 1, 2020	54,966
Fund Balance, June 30, 2021	$ 56,010

TWELFTH JUDICIAL DISTRICT

TWELFTH JUDICIAL DISTRICT

FINDING 2021-001 **OPERATIONS OF THE DRUG TASK FORCE ARE CURRENTLY BEING INVESTIGATED**
(Noncompliance Under *Government Auditing Standards*)

An investigation by the 12th District Attorney General and the Tennessee Bureau of Investigations is ongoing in the 12th Judicial District Drug Task Force. Findings, if any, resulting from the investigation will be included in a subsequent report.

District Attorney General
Twelfth Judicial District
Balance Sheet
June 30, 2021

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
ASSETS			
Cash:			
Cash on Hand	$ 0	$ 2,420	$ 2,420
Equity in Pooled Cash and Investments:			
Cash with Trustee	51,563	170,567	222,130
Due from Other Governments	722	0	722
Due from Other Funds	0	113	113
Total Assets	$ 52,285	$ 173,100	$ 225,385
LIABILITIES			
Liabilities			
Accounts Payable	$ 0	$ 922	$ 922
Total Liabilities	$ 0	$ 922	$ 922
FUND BALANCES			
Fund Balances			
Restricted for:			
Administration of Justice	$ 52,285	$ 0	$ 52,285
Public Safety	0	172,178	172,178
Total Fund Balance	$ 52,285	$ 172,178	$ 224,463
Total Liabilities and Fund Balance	$ 52,285	$ 173,100	$ 225,385

District Attorney General
Twelfth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2021

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
Revenues			
Drug Control Fines	$ 0	$ 8,134	$ 8,134
Other Local Option Taxes	0	21,170	21,170
District Attorney General Fees	13,475	0	13,475
Drug Task Force Forfeitures and Seizures	0	6,050	6,050
Proceeds from Confiscated Property	0	97,543	97,543
Miscellaneous Refunds	0	113	113
Contributions and Gifts	0	2,500	2,500
Law Enforcement Grants	0	140,000	140,000
Other Local Option Revenue	1,500	0	1,500
Other Direct Federal Revenue	0	73,916	73,916
Total Revenues	$ 14,975	$ 349,426	$ 364,401
Expenditures			
Supervisor/Director	$ 0	$ 49,468	$ 49,468
Deputies	0	81,439	81,439
Clerical Personnel	0	7,118	7,118
Overtime Pay	0	104,227	104,227
Other Salaries and Wages	0	6,352	6,352
Social Security	0	18,313	18,313
State Retirement	0	17,007	17,007
Employee and Dependent Insurance	0	22,679	22,679
Unemployment Compensation	0	72	72
Auditing Services	0	922	922
Communication	5,957	1,633	7,590
Confidential Drug Enforcement Payments	0	12,710	12,710
Janitorial Services	980	0	980
Rentals	2,490	4,800	7,290
Towing	0	300	300
Travel	0	1,503	1,503
Gasoline	0	13,553	13,553
Tires and Tubes	0	475	475
Office Supplies	0	147	147

(Continued)

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

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
Expenditures (Cont.)			
Utilities	$ 0	$ 520	$ 520
Vehicle Parts	0	4,959	4,959
Premiums on Corporate Surety Bonds	0	245	245
Trustee's Commission	153	354	507
Other Charges	50	12,252	12,302
Law Enforcement Equipment	0	4,205	4,205
Total Expenditures	$ 9,630	$ 365,253	$ 374,883
Other Financing Sources (Uses):			
Transfers to District Attorneys' General Conference:			
Contributions	$ (1,270)	$ 0	$ (1,270)
Total Other Financing Sources (Uses)	$ (1,270)	$ 0	$ (1,270)
Net Change in Fund Balances	$ 4,075	$ (15,827)	$ (10,482)
Fund Balances, July 1, 2020	48,210	188,005	236,215
Fund Balances, June 30, 2021	$ 52,285	$ 172,178	$ 224,463

THIRTEENTH JUDICIAL DISTRICT

THIRTEENTH JUDICIAL DISTRICT

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

District Attorney General
Thirteenth Judicial District
Balance Sheet
June 30, 2021

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
ASSETS			
Equity in Pooled Cash and Investments:			
Cash with Trustee	$ 77,593	$ 9,291	$ 86,884
Cash with Clerks, Register, and Sheriff	1,249	0	1,249
Total Assets	$ 78,842	$ 9,291	$ 88,133
FUND BALANCES			
Fund Balances			
Restricted for:			
Administration of Justice	$ 78,842	$ 0	$ 78,842
Public Safety	0	9,291	9,291
Total Fund Balances	$ 78,842	$ 9,291	$ 88,133
Total Liabilities and Fund Balances	$ 78,842	$ 9,291	$ 88,133

District Attorney General
Thirteenth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2021

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
Revenues			
Drug Control Fines	$ 0	$ 712	$ 712
District Attorney General Fees	26,168	0	26,168
Drug Task Force Forfeitures and Seizures	0	1,728	1,728
Drug Control Grants	0	23,976	23,976
Other Local Revenues	308	0	308
Total Revenues	$ 26,476	$ 26,416	$ 52,892
Expenditures			
Accountants/Bookkeepers	$ 0	$ 26,423	$ 26,423
Longevity Pay	0	1,300	1,300
Other Fringe Benefits	0	5,099	5,099
Audit Services	0	680	680
Communication	4,558	699	5,257
Dues and Memberships	680	0	680
Maintenance and Repair Services - Buildings	8,698	0	8,698
Postal Charges	260	0	260
Law Enforcement Supplies	2,851	0	2,851
Office Supplies	8,328	0	8,328
Printing, Stationery, and Forms	125	0	125
Building and Contents Insurance	0	338	338
Premiums on Corporate Surety Bonds	0	260	260
Trustee's Commission	279	7	286
In-Service/Staff Development	1,446	0	1,446
Furniture and Fixtures	660	0	660
Office Equipment	130	0	130
Total Expenditures	$ 28,015	$ 34,806	$ 62,821
Other Financing Sources (Uses):			
Transfers to District Attorneys' General Conference:			
Contributions	$ (2,420)	$ 0	$ (2,420)
Total Other Financing Sources (Uses)	$ (2,420)	$ 0	$ (2,420)
Net Change in Fund Balances	$ (3,959)	$ (8,390)	$ (12,349)
Fund Balances, July 1, 2020	82,801	17,681	100,482
Fund Balances, June 30, 2021	$ 78,842	$ 9,291	$ 88,133

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, 2021

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
ASSETS			
Cash:			
Cash on Hand	$ 0	$ 251	$ 251
Cash in Bank	0	73	73
Equity in Pooled Cash and Investments:			
Cash with Trustee	22,771	254,026	276,797
Cash with Clerks, Register, and Sheriff	2,366	6,257	8,623
Due from Other Governments	0	16,718	16,718
Total Assets	$ 25,137	$ 277,325	$ 302,462
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts Payable	$ 0	$ 793	$ 793
Due to State of Tennessee	0	2	2
Total Liabilities	$ 0	$ 795	$ 795
Fund Balances			
Restricted for:			
Administration of Justice	$ 25,137	$ 0	$ 25,137
Public Safety	0	276,530	276,530
Total Fund Balances	$ 25,137	$ 276,530	$ 301,667
Total Liabilities and Fund Balances	$ 25,137	$ 277,325	$ 302,462

District Attorney General
Fourteenth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2021

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
Revenues			
Drug Control Fines	$ 0	$ 12,543	$ 12,543
District Attorney General Fees	10,816	0	10,816
Investment Income	0	105	105
Miscellaneous Refunds	0	45,320	45,320
Other Contracted Services	0	97,281	97,281
Total Revenues	$ 10,816	$ 155,249	$ 166,065
Expenditures			
Supervisor/Director	$ 0	$ 72,779	$ 72,779
Investigators	0	46,654	46,654
Social Worker	0	41,585	41,585
Accountants/Bookkeepers	0	37,960	37,960
Social Security	0	11,961	11,961
State Retirement	0	9,068	9,068
Dental Insurance	0	24	24
Unemployment Compensation	0	90	90
Audit Services	0	692	692
Communication	8,835	4,307	13,142
Contributions	0	3,611	3,611
Dues and Memberships	0	855	855
Maintenance and Repair Services - Vehicles	0	1,325	1,325
Rentals	10,158	16,800	26,958
Travel	0	1,238	1,238
Law Enforcement Supplies	0	150	150
Uniforms	0	957	957
Office Supplies	0	3,155	3,155
Other Supplies and Materials	112	763	875
Premiums of Corporate Surety Bonds	0	126	126
Vehicle and Equipment Insurance	0	1,088	1,088
Other Charges	0	5,088	5,088
Total Expenditures	$ 19,105	$ 260,276	$ 279,381

(Continued)

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

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
Other Financing Sources (Uses):			
Transfers to District Attorneys' General Conference:			
Registration Fees	$ (1,443)	$ 0	$ (1,443)
Total Other Financing Sources (Uses)	$ (1,443)	$ 0	$ (1,443)
Net Change in Fund Balances	$ (9,732)	$ (105,027)	$ (114,759)
Fund Balances, July 1, 2020	34,869	381,557	416,426
Fund Balances, June 30, 2021	$ 25,137	$ 276,530	$ 301,667

FIFTEENTH JUDICIAL DISTRICT

FIFTEENTH JUDICIAL DISTRICT

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

District Attorney General
Fifteenth Judicial District
Balance Sheet
June 30, 2021

	District Attorney General Fund	Other Funds	Drug Task Force Fund	Total All Funds
ASSETS				
Cash:				
Cash on Hand	$ 0	$ 0	$ 6,798	$ 6,798
Cash in Bank	0	0	43,938	43,938
Equity in Pooled Cash and Investments:				
Cash with Trustee	29,738	132,375	402,417	564,530
Cash with Clerks, Register, and Sheriff	0	0	1,742	1,742
Accounts Receivable	0	0	6,249	6,249
Due From Other Governments	0	0	13,000	13,000
Total Assets	$ 29,738	$ 132,375	$ 474,144	$ 636,257
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts Payable	$ 0	$ 0	$ 5,019	$ 5,019
Due to Other Funds	0	0	5,686	5,686
Due to Litigants, Heirs, and Others	0	0	39,666	39,666
Total Liabilities	$ 0	$ 0	$ 50,371	$ 50,371
Fund Balances				
Restricted for:				
Administration of Justice	$ 29,738	$ 132,375	$ 0	$ 162,113
Public Safety	0	0	423,773	423,773
Total Fund Balances	$ 29,738	$ 132,375	$ 423,773	$ 585,886
Total Liabilities and Fund Balances	$ 29,738	$ 132,375	$ 474,144	$ 636,257

District Attorney General
Fifteenth Judicial District
Summary of Financial Operations
June 30, 2021

	District Attorney General Fund	Other Funds	Drug Task Force Fund	Total All Funds
Revenues				
Drug Control Fines	$ 0	$ 0	$ 31,352	$ 31,352
District Attorney General Fees	21,178	0	0	21,178
Proceeds from Confiscated Property	0	0	106,695	106,695
Investment Income	0	397	0	397
Miscellaneous Refunds	3,445	0	505	3,950
Contributions and Gifts	0	0	7,000	7,000
Law Enforcement Grants	0	0	88,226	88,226
Total Revenues	$ 24,623	$ 397	$ 233,778	$ 258,798
Expenditures				
Other Salaries and Wages	$ 0	$ 0	$ 138,396	$ 138,396
Jury and Witness Fees	3,715	0	0	3,715
Communication	0	0	8,500	8,500
Confidential Drug Enforcement Payments	0	0	3,783	3,783
Maintenance and Repair Services - Buildings	0	0	2,498	2,498
Maintenance and Repair Services - Equipment	0	0	1,167	1,167
Maintenance and Repair Services - Vehicles	0	0	5,117	5,117
Pest Control	0	0	1,050	1,050
Postal Charges	0	0	373	373
Rentals	0	0	4,343	4,343
Towing Services	0	0	80	80
Travel	0	0	4,185	4,185
Tuition	0	0	1,375	1,375
Other Contracted Services	5,000	0	550	5,550
Gasoline	0	0	3,688	3,688
Library Books/Media	2,010	0	0	2,010
Office Supplies	5,117	0	2,496	7,613
Other Supplies and Materials	1,056	0	420	1,476
Building and Contents Insurance	0	0	2,448	2,448
Trustee's Commission	212	4	1,383	1,599
In Service/Staff Development	2,310	0	0	2,310
Other Charges	0	0	3,141	3,141
Communication Equipment	0	0	2,700	2,700
Law Enforcement Equipment	0	0	5,278	5,278
Motor Vehicles	0	0	22,148	22,148
Other Equipment	0	0	13,649	13,649
Total	$ 19,420	$ 4	$ 228,768	$ 248,192
Total Expenditures	$ 19,420	$ 4	$ 228,768	$ 248,192
Net Change in Fund Balances	$ 5,203	$ 393	$ 5,010	$ 10,606
Fund Balances, July 1, 2020	24,535	131,982	418,763	575,280
Fund Balances, June 30, 2021	$ 29,738	$ 132,375	$ 423,773	$ 585,886

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, 2021

	District Attorney General Fund
ASSETS	
Cash with Trustee	$ 413,345
Cash with Clerks, Register, and Sheriff	3,137
Due from Other Governments	464
Total Assets	$ 416,946
LIABILITIES AND FUND BALANCES	
Liabilities	
Accounts Payable	$ 48
Accrued Payroll	627
Total Liabilities	$ 675
Fund Balances	
Restricted for Administration of Justice	$ 416,271
Total Fund Balances	$ 416,271
Total Liabilities and Fund Balances	$ 416,946

District Attorney General
Sixteenth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2021

	District Attorney General Fund
Revenues	
District Attorney General Fees	$ 29,368
Other Fines, Forfeitures, and Penalties	1,100
Total Revenues	$ 30,468
Expenditures	
Part-time Personnel	$ 7,809
Social Security	484
Employer Medicare	114
Dues and Memberships	2,857
Rental	27
Legal Notices, Recording, and Court Costs	312
Travel	638
Office Supplies	8,599
Other Supplies and Materials	250
Trustee Commissions	295
In Service/Staff Development	3,149
Other Charges	242
Communication Equipment	96
Office Equipment	2,046
Total Expenditures	$ 26,918
Net Change in Fund Balance	$ 3,550
Fund Balance, July 1, 2020	412,721
Fund Balance, June 30, 2021	$ 416,271

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, 2021

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
ASSETS			
Cash:			
Cash on Hand	$ 0	$ 5,051	$ 5,051
Equity in Pooled Cash and Investments:			
Cash with Trustee	49,391	261,304	310,695
Cash with Clerks, Register, & Sheriff	0	68	68
Accounts Receivable	0	9,237	9,237
Due from Other Governments	0	16,056	16,056
Total Assets	$ 49,391	$ 291,716	$ 341,107
LIABILITIES AND FUND BALANCES			
Liabilities			
Accrued Payroll	$ 0	$ 1,093	$ 1,093
Due to Litigants, Heirs, and Others	0	5,035	5,035
Total Liabilities	$ 0	$ 6,128	$ 6,128
Fund Balances			
Restricted for:			
Administration of Justice	$ 49,391	$ 0	$ 49,391
Public Safety	0	285,588	285,588
Total Fund Balances	$ 49,391	$ 285,588	$ 334,979
Total Liabilities and Fund Balances	$ 49,391	$ 291,716	$ 341,107

District Attorney General
Seventeenth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2021

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
Revenues			
District Attorney General Fees	$ 8,822	$ 0	$ 8,822
Drug Control Fines	0	17,023	17,023
Drug Task Force Forfeitures and Seizures	0	77,557	77,557
Proceeds from Confiscated Property	0	30,380	30,380
Miscellaneous Refunds	4,500	920	5,420
Contributions and Gifts	0	22,875	22,875
COVID-19 Grant #1	0	20,000	20,000
Other Federal through State	0	65,000	65,000
Asset Forfeiture Funds	0	4,939	4,939
Total Revenues	$ 13,322	$ 238,694	$ 252,016
Expenditures			
Supervisor/Director	$ 0	$ 28,131	$ 28,131
Salary Supplements	0	31,952	31,952
Secretary(s)	0	9,420	9,420
Social Security	0	1,038	1,038
State Retirement	0	92	92
Employer Medicare	0	544	544
Communication	1,098	9,763	10,861
Contracts with Government Agencies	0	1,369	1,369
Confidential Drug Buys	0	9,610	9,610
Confidential Informant Fees	0	8,035	8,035
Other Confidential Expenses	0	810	810
Dues and Memberships	680	920	1,600
Maintenance and Repair Services - Buildings	0	65	65
Maintenance and Repair Services - Equipment	0	675	675
Maintenance and Repair Services - Vehicles	0	5,701	5,701
Postal Charges	0	2,671	2,671
Rentals	0	17,064	17,064
Towing Services	0	4,702	4,702
Travel	0	5,212	5,212
Electricity	0	3,029	3,029
Gasoline	0	7,499	7,499
Law Enforcement Supplies	0	3,067	3,067
Natural Gas	0	1,256	1,256
Office Supplies	0	4,234	4,234
Tires and Tubes	0	1,101	1,101
Utilities	0	238	238
Water and Sewer	0	933	933

(Continued)

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

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
Expenditures (Cont.)			
Trustee's Commission	$ 88	$ 1,234	$ 1,322
In-Service/Staff Development	1,690	0	1,690
Other Charges	396	4,991	5,387
Law Enforcement Equipment	0	3,784	3,784
Motor Vehicles	0	31,545	31,545
Office Equipment	4,500	0	4,500
COVID-19 Grant #1	0	20,000	20,000
Total Expenditures	$ 8,452	$ 220,685	$ 229,137
Net Change in Fund Balances	$ 4,870	$ 18,009	$ 22,879
Fund Balances, July 1, 2020	44,521	267,579	312,100
Fund Balances, June 30, 2021	$ 49,391	$ 285,588	$ 334,979

EIGHTEENTH JUDICIAL DISTRICT

EIGHTEENTH JUDICIAL DISTRICT

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

District Attorney General
Eighteenth Judicial District
Balance Sheet
June 30, 2021

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
ASSETS			
Cash:			
Petty Cash	$ 0	$ 2,000	$ 2,000
Cash on Hand	0	15,019	15,019
Cash in Bank	0	1,542,576	1,542,576
Equity in Pooled Cash and Investments:			
Cash with Trustee	56,162	165,792	221,954
Cash with Clerks, Register, and Sheriff	0	2,977	2,977
Accounts Receivable	851	1,885	2,736
Due From Other Governments	0	5,512	5,512
Total Assets	$ 57,013	$ 1,735,761	$ 1,792,774
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts Payable	$ 0	$ 14,813	$ 14,813
Due to Other Funds	7,107	24,309	31,416
Due to State of Tennessee	0	1,951	1,951
Due to Litigants, Heirs, and Others	0	1,535,626	1,535,626
Total Liabilities	$ 7,107	$ 1,576,699	$ 1,583,806
Fund Balances			
Restricted for:			
Administration of Justice	$ 49,906	$ 0	$ 49,906
Public Safety	0	159,062	159,062
Total Fund Balances	$ 49,906	$ 159,062	$ 208,968
Total Liabilities and Fund Balances	$ 57,013	$ 1,735,761	$ 1,792,774

District Attorney General
Eighteenth Judicial District
Summary of Financial Operations
June 30, 2021

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
Revenues			
District Attorney General Fees	$ 13,680	$ 0	$ 13,680
Drug Control Fines	0	15,175	15,175
Drug Task Force Forfeitures and Seizures	0	171,648	171,648
Miscellaneous Refunds	273	24,028	24,301
Sale of Equipment	0	3,201	3,201
Contributions and Gifts	0	4,537	4,537
Proceeds from Confiscated Property	0	179,267	179,267
Edward Byrne Memorial Justice Assistance Grant	0	65,000	65,000
COVID-19 Grant E	0	20,000	20,000
Total Revenues	$ 13,953	$ 482,856	$ 496,809
Other Sources:			
Insurance Recovery	$ 0	$ 10,563	$ 10,563
Total Revenues and Other Sources	$ 13,953	$ 493,419	$ 507,372
Expenditures			
Investigators	$ 0	$ 267,221	$ 267,221
Secretaries	0	39,855	39,855
Auditing Services	0	1,951	1,951
Communication	0	12,851	12,851
Data Processing Services	0	20,601	20,601
Dues and Memberships	680	896	1,576
Evaluation and Testing	0	81	81
Janitorial Services	3,440	0	3,440
Licenses	0	351	351
Maintenance Agreements	210	2,317	2,527
Maintenance and Repair Services - Buildings	0	7,250	7,250
Maintenance and Repair Services - Equipment	0	885	885
Maintenance and Repair Services - Vehicles	0	12,643	12,643
Pest Control	0	172	172
Postal Charges	0	807	807
Printing, Stationery, and Forms	0	648	648
Rentals	6,000	0	6,000
Towing Services	0	1,123	1,123
Travel	0	299	299
Veterinary Services	0	1,194	1,194
Disposal Fees	0	924	924
Other Contracted Services	7,107	4,055	11,162

(Continued)

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

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
Expenditures (Cont.)			
Animal Food and Supplies	$ 0	$ 2,301	$ 2,301
Custodial Supplies	0	848	848
Data Processing Supplies	0	1,026	1,026
Diesel Fuel	0	2,034	2,034
Electricity	0	2,958	2,958
Equipment and Machinery Parts	0	98	98
Gasoline	0	18,129	18,129
General Construction Materials	0	125	125
Law Enforcement Supplies	0	7,064	7,064
Lubricants	0	82	82
Natural Gas	0	227	227
Food Supplies	0	1,149	1,149
Office Supplies	0	624	624
Periodicals	0	199	199
Small Tools	0	749	749
Uniforms	0	619	619
Vehicle Parts	0	2,176	2,176
Water and Sewer	0	169	169
Other Supplies and Materials	0	404	404
Premiums on Corporate Surety Bonds	0	50	50
Trustee's Commission	135	5,294	5,429
In Service/Staff Development	1,950	6,097	8,047
Other Charges	0	406	406
Drug Buys	0	3,080	3,080
Payments to Confidential Informants	0	593	593
Undercover Operating Expenses	0	118	118
Communication Equipment	0	425	425
Data Processing Equipment	0	250	250
Law Enforcement Equipment	0	10,814	10,814
Motor Vehicle	0	56,113	56,113
Other Equipment	0	761	761
COVID-19 Grant E:			
Custodial Supplies	0	213	213
Data Processing Supplies	0	1,578	1,578
Drug and Medical Supplies	0	4,620	4,620
Other Supplies and Materials	0	278	278
Data Processing Equipment	0	7,425	7,425
Law Enforcement Equipment	0	675	675
Health Equipment	0	1,020	1,020
Other Equipment	0	1,988	1,988
Total	$ 19,522	$ 518,903	$ 538,425
Total Expenditures	$ 19,522	$ 518,903	$ 538,425
Net Change in Fund Balances	$ (5,569)	$ (25,484)	$ (31,053)
Fund Balances, July 1, 2020	55,475	184,546	240,021
Fund Balances, June 30, 2021	$ 49,906	$ 159,062	$ 208,968

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, 2021

	District Attorney General Fund		Total District Attorney General Fund	Drug Task Force Fund	Total All Funds
	Fraud and Economic Crimes Fund	Victims Assessment Program			
ASSETS					
Cash:					
Cash on Hand	$ 0	$ 0	$ 0	$ 17,681	$ 17,681
Equity in Pooled Cash and Investments:					
Cash with Trustee	39,207	65,878	105,085	592,116	697,201
Accounts Receivable	1,213	0	1,213	114	1,327
Due from Other Governments	342	0	342	0	342
Total Assets	$ 40,762	$ 65,878	$ 106,640	$ 609,911	$ 716,551
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts Payable	$ 418	$ 0	$ 418	$ 2,894	$ 3,312
Other Current Liabilities	0	0	0	134,472	134,472
Total Liabilities	$ 418	$ 0	$ 418	$ 137,366	$ 137,784
Fund Balances					
Restricted for:					
Administration of Justice	$ 40,344	$ 65,878	$ 106,222	$ 0	$ 106,222
Public Safety	0	0	0	472,545	472,545
Total Fund Balances	$ 40,344	$ 65,878	$ 106,222	$ 472,545	$ 578,767
Total Liabilities and Fund Balances	$ 40,762	$ 65,878	$ 106,640	$ 609,911	$ 716,551

District Attorney General
Nineteenth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2021

	District Attorney General Fund		Total District Attorney General Fund	Drug Task Force Fund	Total All Funds
	Fraud and Economic Crimes Fund	Victims Assessment Program			
Revenues					
Drug Control Fines	$ 0	$ 0	$ 0	$ 501	$ 501
Drug Task Force Forfeitures and Seizures	0	0	0	134,400	134,400
Proceeds from Confiscated Property	0	0	0	107,996	107,996
Miscellaneous Refunds	517	0	517	1,350	1,867
Sale of Equipment	0	0	0	9,505	9,505
District Attorney General Fees	20,375	0	20,375	0	20,375
Total Revenues	$ 20,892	$ 0	$ 20,892	$ 253,752	$ 274,644
Expenditures					
Part-time Personnel	$ 0	$ 0	$ 0	$ 25,780	$ 25,780
Overtime Pay	0	0	0	10,563	10,563
Social Security	0	0	0	1,111	1,111
Pensions	0	0	0	1,450	1,450
Life Insurance	0	0	0	29	29
Employer Medicare	0	0	0	401	401
Retirement - Hybrid Stabilization	0	0	0	325	325
Audit Services	0	0	0	1,271	1,271
Communications	2,487	0	2,487	791	3,278
Confidential Drug Enforcement Payments	0	0	0	15,110	15,110
Janitorial Services	3,094	0	3,094	0	3,094
Licenses	0	0	0	1,083	1,083
Maintenance and Repair Services - Equipment	0	0	0	708	708
Maintenance and Repair Services - Vehicles	0	0	0	2,116	2,116
Postal Charges	0	0	0	209	209
Printing, Stationery, and Forms	0	0	0	442	442
Travel	517	0	517	2,121	2,638
Tuition	3,035	0	3,035	3,190	6,225
Other Contracted Services	2,484	1,492	3,976	1,895	5,871
Animal Food and Supplies	0	159	159	0	159
Data Processing Supplies	0	0	0	30	30
Law Enforcement Supplies	0	0	0	8,087	8,087
Library Books/Media	0	211	211	0	211
Office Supplies	0	0	0	2,454	2,454
Tires and Tubes	0	0	0	1,794	1,794
Other Supplies and Materials	2,459	236	2,695	2,063	4,758
Building and Contents Insurance	0	0	0	7,500	7,500
Law Enforcement Equipment	0	0	0	5,774	5,774
Total Expenditures	$ 14,076	$ 2,098	$ 16,174	$ 96,297	$ 112,471
Net Change in Fund Balances	$ 6,816	$ (2,098)	$ 4,718	$ 157,455	$ 162,173
Fund Balances, July 1, 2020	33,528	67,976	101,504	315,090	416,594
Fund Balances, June 30, 2021	$ 40,344	$ 65,878	$ 106,222	$ 472,545	$ 578,767

TWENTIETH JUDICIAL DISTRICT

TWENTIETH JUDICIAL DISTRICT

A finding and recommendation as a result of our review of the District Attorney General and the Judicial District Drug Task Force is presented below.

FINDING 2021-001 **THE FEDERAL ASSET FORFEITURE FUND HAD A $220 DEFICIT IN RESTRICTED FUND BALANCE ON JUNE 30, 2021**
(Internal Control – Significant Deficiency Under *Government Auditing Standards*)

The Federal Asset Forfeiture Fund had a deficit of $220 in restricted fund balance at June 30, 2021. This deficit resulted from expenditures exceeding available funds. Sound business practices dictate that expenditures be held within available funds that have been awarded to the district.

RECOMMENDATION

Officials should take immediate steps to liquidate the deficit.

District Attorney General
Twentieth Judicial District
Balance Sheet
June 30, 2021

	District Attorney General Fund	Federal Asset Forfeiture Fund	Drug Task Force Fund	Total All Funds
ASSETS				
Cash:				
Cash	$ 0	$ 0	$ 10,000	$ 10,000
Equity in Pooled Cash and Investments:				
Cash with Trustee	179,519	880	966,025	1,146,424
Accounts Receivable	1,378	0	380	1,758
Accrued Interest Receivable	11	15	60	86
Total Assets	$ 180,908	$ 895	$ 976,465	$ 1,158,268
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts Payable	$ 642	$ 218	$ 4,401	$ 5,261
Accrued Payroll	0	0	14,011	14,011
Due to Other Funds	0	9	2,163	2,172
Other Current Liabilities	99	888	315,368	316,355
Total Liabilities	$ 741	$ 1,115	$ 335,943	$ 337,799
Fund Balances				
Restricted for:				
Administration of Justice	$ 180,167	$ (220)	$ 0	$ 179,947
Public Safety	0	0	640,522	640,522
Total Fund Balances	$ 180,167	$ (220)	$ 640,522	$ 820,469
Total Liabilities and Fund Balances	$ 180,908	$ 895	$ 976,465	$ 1,158,268

District Attorney General
Twentieth Judicial District
Summary of Financial Operations
June 30, 2021

	District Attorney General Fund	Metro Appropriations	Federal Asset Forfeiture Fund	Drug Task Force Fund	Total All Funds
Revenues					
District Attorney General Fees	$ 13,739	$ 0	$ 0	$ 0	$ 13,739
Drug Control Fines	0	0	0	8,203	8,203
Forfeitures and Seizures	0	0	6,067	0	6,067
Other General Service Charges	0	1,663	0	0	1,663
Investment Income	269	0	13	1,988	2,270
Miscellaneous Refunds	0	0	0	5,226	5,226
Other State Revenues	0	451,404	0	0	451,404
Other Federal through State	0	199,438	0	0	199,438
Total Revenues	$ 14,008	$ 652,505	$ 6,080	$ 15,417	$ 688,010
Expenditures					
Other Salaries and Wages	$ 0	$ 5,784,765	$ 0	$ 241,034	$ 6,025,799
Social Security	0	314,711	0	14,644	329,355
Pensions	0	584,465	0	17,182	601,647
Employee and Dependent Insurance	0	764,178	0	10,009	774,187
Life Insurance	0	11,377	0	170	11,547
Dental Insurance	0	26,023	0	438	26,461
Employer Medicare	0	74,302	0	3,425	77,727
Other Fringe Benefits	0	22,570	0	363	22,933
Accounting Services	0	0	0	980	980
Communication	3,263	101,770	0	27,283	132,316
Data Processing Services	0	264,848	0	48,869	313,717
Dues and Memberships	595	673	0	445	1,713
Maintenance and Repair Services - Office Equipment	1,554	30,969	0	93,703	126,226
Maintenance and Repair Services - Vehicles	0	19,591	622	331	20,544
Postal Charges	0	11,559	0	32	11,591
Printing, Stationery, and Forms	0	3,917	0	0	3,917
Rentals	0	733,557	0	0	733,557
Travel	0	8,405	0	1,215	9,620
Disposal Fees	0	2,889	0	50	2,939
Other Contracted Services	0	14,452	13,828	506	28,786
Custodial Supplies	0	926	0	285	1,211

(Continued)

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

	District Attorney General Fund	Metro Appropriations	Federal Asset Forfeiture Fund	Drug Task Force Fund	Total All Funds
Expenditures (Cont.)					
Electricity	$ 0	$ 0	$ 0	$ 10,359	$ 10,359
Gasoline	0	41	1,167	1,979	3,187
Law Enforcement Supplies	0	0	874	0	874
Natural Gas	0	0	0	2,821	2,821
Office Supplies	0	27,299	0	419	27,718
Periodicals	5,150	1,383	0	3,947	10,480
Vehicle Parts	0	0	110	47	157
Water and Sewer	0	0	0	3,398	3,398
Software	0	14,024	0	992	15,016
Other Supplies and Materials	0	11,025	0	37	11,062
In-Service/Staff Development	3,500	535	200	0	4,235
Data Processing Equipment	0	346	0	0	346
Furniture and Fixtures	0	4,983	0	0	4,983
Law Enforcement Equipment	0	50	0	0	50
Office Equipment	0	0	0	115,885	115,885
Other Equipment	0	0	0	17,966	17,966
Total Expenditures	$ 14,062	$ 8,835,633	$ 16,801	$ 618,814	$ 9,485,310
Other Financing Sources (Uses):					
Funds Provided by Metro Appropriations	$ 0	$ 8,232,988	$ 0	$ 0	$ 8,232,988
Transfers to VOCA Grant	0	(49,860)	0	0	(49,860)
Total Other Financing Sources (Uses)	$ 0	$ 8,183,128	$ 0	$ 0	$ 8,183,128
Net Change in Fund Balances	$ (54)	$ 0	$ (10,721)	$ (603,397)	$ (614,172)
Fund Balances, July 1, 2020	180,221	0	10,501	1,243,919	1,434,641
Fund Balances, June 30, 2021	$ 180,167	$ 0	$ (220)	$ 640,522	$ 820,469

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, 2021

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
ASSETS			
Cash:			
Cash on Hand	$ 0	$ 5,131	$ 5,131
Equity in Pooled Cash and Investments:			
Cash with Trustee	138,769	798,340	937,109
Due from Williamson County General Fund	0	8,822	8,822
Total Assets	$ 138,769	$ 812,293	$ 951,062
LIABILITIES AND FUND BALANCES			
Liabilities			
Due to Litigants, Heirs, and Others	$ 0	$ 4,063	$ 4,063
Total Liabilities	$ 0	$ 4,063	$ 4,063
Fund Balances			
Restricted for:			
Administration of Justice	$ 138,769	$ 0	$ 138,769
Public Safety	0	808,230	808,230
Total Fund Balances	$ 138,769	$ 808,230	$ 946,999
Total Liabilities and Fund Balances	$ 138,769	$ 812,293	$ 951,062

District Attorney General
Twenty-first Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2021

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
Revenues			
District Attorney General Fees	$ 26,741	$ 0	$ 26,741
Drug Control Fines	0	25,250	25,250
Drug Task Force Forfeitures and Seizures	0	5,960	5,960
Employee Benefit Charges/Contributions	0	169	169
Sale of Materials and Supplies	0	777,509	777,509
Investment Income	0	869	869
Contributions	0	22,250	22,250
Total Revenues	$ 26,741	$ 832,007	$ 858,748
Expenditures			
Supervisor/Director	$ 0	$ 69,998	$ 69,998
Investigator(s)	0	77,407	77,407
Longevity Pay	0	3,600	3,600
Social Security	0	10,200	10,200
Life Insurance	0	188	188
Medical Insurance	0	23,855	23,855
Dental Insurance	0	1,364	1,364
Disability Insurance	0	3,192	3,192
Unemployment Compensation	0	127	127
Employer Medicare	0	2,386	2,386
Other Fringe Benefits	0	5,274	5,274
Accounting Services	0	396	396
Audit Services	0	975	975
Communication	3,016	7,948	10,964
Confidential Drug Buys	0	700	700
Confidential Informant Fees	0	1,200	1,200
Dues and Memberships	980	1,240	2,220
Operating Lease Payments	0	23,700	23,700
Maintenance Agreements	0	2,849	2,849
Maintenance and Repair Services - Vehicles	0	8,784	8,784
Postal Charges	0	200	200
Rentals	0	2,581	2,581
Travel	0	2,740	2,740
Tuition	0	1,050	1,050
Other Contracted Services	0	11,564	11,564

(Continued)

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

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
Expenditures (Cont.)			
Data Processing Supplies	$ 0	$ 2,000	$ 2,000
Gasoline	0	2,985	2,985
Office Supplies	0	775	775
Periodicals	0	369	369
Utilities	0	6,045	6,045
Water and Sewer	0	74	74
Building and Contents Insurance	0	2,608	2,608
Liability Insurance	0	10,804	10,804
Trustee's Commission	267	525	792
Vehicle and Equipment Insurance	0	5,895	5,895
Workers' Compensation Insurance	0	8,958	8,958
In-Service/Staff Development	2,050	0	2,050
Other Charges	5	1,025	1,030
Law Enforcement Equipment	0	1,939	1,939
Motor Vehicles	0	28,091	28,091
Total Expenditures	$ 6,318	$ 335,611	$ 341,929
Net Change in Fund Balances	$ 20,423	$ 496,396	$ 516,819
Fund Balances, July 1, 2020	118,346	311,834	430,180
Fund Balances, June 30, 2021	$ 138,769	$ 808,230	$ 946,999

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, 2021

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
ASSETS			
Cash:			
Cash on Hand	$ 0	$ 1,655	$ 1,655
Cash in Bank	0	24,436	24,436
Equity in Pooled Cash and Investments:			
Cash with Trustee	22,671	106,177	128,848
Accounts Receivable	0	22,587	22,587
Due From Other Governments	0	13,274	13,274
Total Assets	$ 22,671	$ 168,129	$ 190,800
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts Payable	$ 0	$ 16,612	$ 16,612
Due to Litigants, Heirs, and Others	0	22,973	22,973
Total Liabilities	$ 0	$ 39,585	$ 39,585
Fund Balances			
Restricted for:			
Administration of Justice	$ 22,671	$ 0	$ 22,671
Public Safety	0	128,544	128,544
Total Fund Balances	$ 22,671	$ 128,544	$ 151,215
Total Liabilities and Fund Balances	$ 22,671	$ 168,129	$ 190,800

District Attorney General
Twenty-second Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2021

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
Revenues			
District Attorney General Fees	$ 22,508	$ 0	$ 22,508
Fines	0	8,881	8,881
Proceeds from Confiscated Property	0	24,944	24,944
Investment Income	0	107	107
Other Federal through State	0	72,425	72,425
COVID-19 Grant	0	11,516	11,516
Total Revenues	$ 22,508	$ 117,873	$ 140,381
Expenditures			
Deputies	$ 2,820	$ 0	$ 2,820
Investigators	0	63,829	63,829
Longevity	0	2,200	2,200
Overtime Pay	0	2,771	2,771
Other Salaries and Wages	2,376	0	2,376
Social Security	175	4,189	4,364
Pensions	0	4,182	4,182
Medical Insurance	0	7,563	7,563
Unemployment Compensation	8	57	65
Employer Medicare	40	980	1,020
Audit Services	0	1,558	1,558
Bank Charges	0	50	50
Communication	3,243	1,084	4,327
Evaluation and Testing	413	0	413
Dues and Memberships	0	1,050	1,050
Legal Notices, Recording, and Court Costs	0	41	41
Maintenance and Repair Services - Vehicles	0	398	398
Confidential/Drug Enforcement Payments	0	3,000	3,000
Confidential Drug Buys	0	5,560	5,560
Confidential Informant Fees	0	4,460	4,460
Other Supplies and Materials	0	11,516	11,516
Travel	2,875	1,046	3,921
Office Supplies	460	401	861
Software	3,395	0	3,395
Refunds	0	23	23
Trustee's Commission	225	248	473
Workers' Compensation Insurance	0	1,516	1,516
In-Service/Staff Development	2,812	0	2,812

(Continued)

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

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
Expenditures (Cont.)			
Postal Charges	$ 0	$ 209	$ 209
Food Supplies	0	91	91
Gasoline	0	2,118	2,118
Other Charges	384	0	384
Office Equipment	960	0	960
Vehicle Parts	0	139	139
Law Enforcement Equipment	0	7,935	7,935
Total Expenditures	$ 20,186	$ 128,214	$ 148,400
Net Change in Fund Balances	$ 2,322	$ (10,341)	$ (8,019)
Fund Balances, July 1, 2020	20,349	138,885	159,234
Fund Balances, June 30, 2021	$ 22,671	$ 128,544	$ 151,215

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, 2021

	District Attorney General Fund	City/ County Appropriations	Drug Task Force Fund	Total All Funds
ASSETS				
Cash:				
Cash on Hand	$ 0	$ 0	$ 7,005	$ 7,005
Equity in Pooled Cash and Investments:				
Cash with Trustee	18,456	53,911	5,066,828	5,139,195
Accounts Receivable	637	0	11,218	11,855
Due from Other Governments	1,466	0	14,972	16,438
Total Assets	$ 20,559	$ 53,911	$ 5,100,023	$ 5,174,493
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts Payable	$ 1,844	$ 0	$ 149,480	$ 151,324
Other Current Liabilities	0	0	1,942,146	1,942,146
Total Liabilities	$ 1,844	$ 0	$ 2,091,626	$ 2,093,470
Fund Balances				
Restricted for:				
Administration of Justice	$ 18,715	$ 53,911	$ 0	$ 72,626
Public Safety	0	0	3,008,397	3,008,397
Total Fund Balances	$ 18,715	$ 53,911	$ 3,008,397	$ 3,081,023
Total Liabilities and Fund Balances	$ 20,559	$ 53,911	$ 5,100,023	$ 5,174,493

District Attorney General
Twenty-third Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2021

	District Attorney General Fund	City/ County Appropriations	Drug Task Force Fund	Total All Funds
Revenues				
District Attorney General	$ 21,993	$ 0	$ 0	$ 21,993
Drug Control Fines	0	0	67,677	67,677
Drug Task Force Forfeitures and Seizures	0	0	1,058,294	1,058,294
Proceeds from Confiscated Property	0	0	81,988	81,988
Investment Income	0	0	11,794	11,794
Miscellaneous Refunds	38	0	9,806	9,844
Other Federal through State	0	0	34,174	34,174
Asset Forfeiture Funds	0	0	8,836	8,836
Other Direct Federal Revenue	0	0	20,168	20,168
Insurance Recovery	0	0	4,245	4,245
Contributions	0	0	82,000	82,000
Total Revenues	$ 22,031	$ 0	$ 1,378,982	$ 1,401,013
Expenditures				
Investigator(s)	$ 0	$ 0	$ 446,121	$ 446,121
Accountants/Bookkeepers	0	0	2,400	2,400
Salary Supplements	0	0	324,557	324,557
Other Salaries and Wages	0	28,203	0	28,203
In-Service Training	0	0	2,685	2,685
Social Security	0	2,158	29,404	31,562
Medical Insurance	0	0	101,436	101,436
Unemployment Compensation	0	49	127	176
Local Retirement	0	0	25,649	25,649
Other Fringe Benefit	0	0	11,614	11,614
Communication	0	0	14,347	14,347
Contracts with Government Agencies	0	0	956,184	956,184
Drug Buys	0	0	1,640	1,640
Confidential Drug Enforcement Payments	0	0	700	700
Undercover Operating Expenses	0	0	20	20
Operating Lease Payments	0	0	3,884	3,884
Maintenance and Repair Services - Buildings	0	0	8,150	8,150
Maintenance and Repair Services - Vehicles	0	0	20,708	20,708
Postal Charges	0	0	297	297
Printing, Stationery, and Forms	0	0	685	685
Towing Services	0	0	915	915
Travel	2,300	0	4,132	6,432
Animal Food and Supplies	0	0	4,472	4,472
Gasoline	0	0	34,048	34,048
Instructional Supplies and Materials	0	0	10,000	10,000
Office Supplies	2,223	0	7,535	9,758

(Continued)

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

	District Attorney General Fund	City/ County Appropriations	Drug Task Force Fund	Total All Funds
Expenditures (Cont.)				
Uniforms	$ 0	$ 0	$ 2,792	$ 2,792
Utilities	0	0	10,728	10,728
Building and Contents Insurance	0	0	26,566	26,566
Trustee's Commission	194	0	1,668	1,862
Workers' Compensation Insurance	0	1,470	7,240	8,710
Other Charges	12,697	561	822	14,080
Law Enforcement Equipment	0	0	34,771	34,771
Motor Vehicles	0	0	38,330	38,330
Total Expenditures	$ 17,414	$ 32,441	$ 2,134,627	$ 2,184,482
Other Financing Sources (Uses):				
City/County Appropriations (1)	$ 0	$ 36,671	$ 0	$ 36,671
Total Other Financing Sources (Uses)	$ 0	$ 36,671	$ 0	$ 36,671
Net Change in Fund Balances	$ 4,617	$ 4,230	$ (755,645)	$ (746,798)
Fund Balances, July 1, 2020	14,098	49,681	3,764,042	3,827,821
Fund Balances, June 30, 2021	$ 18,715	$ 53,911	$ 3,008,397	$ 3,081,023

(1) Counties of Cheatham ($18,000), Humphreys ($6,000), Houston ($2,586), Stewart ($2,585), and cities of White Bluff ($1,500), McEwen ($1,500), New Johnsonville ($1,500), and Ashland City ($3,000).

TWENTY-FOURTH JUDICIAL DISTRICT

TWENTY-FOURTH JUDICIAL DISTRICT

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

District Attorney General
Twenty-fourth Judicial District
Balance Sheet
June 30, 2021

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
ASSETS			
Cash:			
Cash on Hand	$ 0	$ 5,375	$ 5,375
Cash in Bank	0	1,052,889	1,052,889
Equity in Pooled Cash and Investments:			
Cash with Trustee	88,061	600,057	688,118
Cash with Clerks, Register, and Sheriff	443	182	625
Due from Other Governments	518	6,513	7,031
Total Assets	$ 89,022	$ 1,665,016	$ 1,754,038
LIABILITIES AND FUND BALANCES			
Liabilities			
Due to Litigants, Heirs, and Others	$ 0	$ 1,052,196	$ 1,052,196
Total Liabilities	$ 0	$ 1,052,196	$ 1,052,196
Fund Balances			
Restricted for:			
Administration of Justice	$ 89,022	$ 0	$ 89,022
Public Safety	0	612,820	612,820
Total Fund Balances	$ 89,022	$ 612,820	$ 701,842
Total Liabilities and Fund Balances	$ 89,022	$ 1,665,016	$ 1,754,038

District Attorney General
Twenty-fourth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2021

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
Revenues			
District Attorney General Fees	$ 20,654	$ 0	$ 20,654
Fines	0	19,487	19,487
Drug Task Force Forfeitures and Seizures	0	315,487	315,487
Proceeds from Confiscated Property	0	16,531	16,531
Other Fines, Forfeitures, and Penalties	0	1,590	1,590
Other General Service Charges	0	1,915	1,915
Investment Income	0	693	693
Miscellaneous Refunds	0	9,815	9,815
Sale of Equipment	0	44,936	44,936
Damages Recovered from Individuals	0	3,540	3,540
Law Enforcement Grants	0	91,835	91,835
Other Direct Federal Revenue	0	37,115	37,115
Total Revenues	$ 20,654	$ 542,944	$ 563,598
Expenditures			
Clerical Personnel	$ 0	$ 31,840	$ 31,840
Other Salaries and Wages	0	173,760	173,760
In-Service Training	0	310	310
Other Per Diem and Fees	0	4,178	4,178
Social Security	0	13,056	13,056
Medical Insurance	0	31,412	31,412
Dental Insurance	0	1,629	1,629
Pensions	0	5,214	5,214
Unemployment Compensation	0	856	856
Employer Medicare	0	3,069	3,069
Audit Services	0	2,793	2,793
Communication	0	16,008	16,008
Confidential Drug Enforcement Payments	0	43,620	43,620
Dues and Memberships	0	2,212	2,212
Licenses	0	655	655
Maintenance and Repair Services - Equipment	0	3,527	3,527
Maintenance and Repair Services - Office Equipment	0	150	150
Maintenance and Repair Services - Vehicles	0	25,583	25,583
Matching Share of Confiscated Property	0	30,450	30,450
Postal Charges	0	659	659
Printing, Stationery, and Forms	0	455	455
Rentals	0	19,884	19,884
Towing Services	0	1,815	1,815
Travel	0	5,312	5,312

(Continued)

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

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
Expenditures (Cont.)			
Tuition	$ 1,555	$ 0	$ 1,555
Veterinary Services	0	168	168
Remittance of Revenue Collected	0	13,914	13,914
Other Contracted Services	0	73,805	73,805
Animal Food and Supplies	0	1,045	1,045
Drugs and Medical Supplies	0	25	25
Electricity	0	6,989	6,989
Food Supplies	0	1,196	1,196
Gasoline	0	46,425	46,425
Law Enforcement Supplies	0	9,609	9,609
Natural Gas	0	948	948
Office Supplies	621	5,398	6,019
Uniforms	0	19,903	19,903
Vehicle Parts	0	419	419
Water and Sewer	0	816	816
Other Supplies and Materials	0	1,094	1,094
Trustee's Commission	223	3,529	3,752
Vehicle and Equipment Insurance	0	28,018	28,018
Workers' Compensation Insurance	0	6,680	6,680
Other Charges	10,900	203	11,103
Communication Equipment	0	4,290	4,290
Data Processing Equipment	0	1,016	1,016
Furniture and Fixtures	0	100	100
Law Enforcement Equipment	0	22,119	22,119
Motor Vehicles	0	44,876	44,876
Total Expenditures	$ 13,299	$ 711,032	$ 724,331
Other Financing Sources (Uses):			
Insurance Recovery	$ 0	$ 6,072	$ 6,072
Transfers to District Attorneys' General Conference - Salary and Benefits	0	(28,735)	(28,735)
Transfers to Other Governmental Units in District - Salary and Benefits	0	(30,000)	(30,000)
Total Other Financing Sources (Uses)	$ 0	$ (52,663)	$ (52,663)
Net Change in Fund Balances	$ 7,355	$ (220,751)	$ (213,396)
Fund Balances, July 1, 2020	81,667	833,571	915,238
Fund Balances, June 30, 2021	$ 89,022	$ 612,820	$ 701,842

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, 2021

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
ASSETS			
Equity in Pooled Cash and Investments:			
Cash with Trustee	$ 196,160	$ 379,393	$ 575,553
Total Assets	$ 196,160	$ 379,393	$ 575,553
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts Payable	$ 0	$ 975	$ 975
Total Liabilities	$ 0	$ 975	$ 975
Fund Balances			
Restricted for:			
Administration of Justice	$ 196,160	$ 0	$ 196,160
Public Safety	0	378,418	378,418
Total Fund Balances	$ 196,160	$ 378,418	$ 574,578
Total Liabilities and Fund Balances	$ 196,160	$ 379,393	$ 575,553

District Attorney General
Twenty-fifth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2021

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
Revenues			
District Attorney General Fees	$ 24,052	$ 0	$ 24,052
Fines	0	3,031	3,031
Drug Task Force Forfeitures and Seizures	0	42,484	42,484
Miscellaneous Refunds	419	1,965	2,384
Other Federal through State	0	70,000	70,000
Asset Forfeiture Funds	0	24,168	24,168
Contracted Services	0	36,733	36,733
Insurance Recovery	0	1,308	1,308
Total Revenues	$ 24,471	$ 179,689	$ 204,160
Expenditures			
Director	$ 0	$ 72,790	$ 72,790
Deputies	0	23,037	23,037
Social Security	0	6,940	6,940
Pensions	0	3,633	3,633
Employee and Dependent Insurance	0	17,116	17,116
Audit Services	0	807	807
Communication	523	2,121	2,644
Confidential Drug Enforcement Payments	0	2,000	2,000
Dues and Memberships	1,130	200	1,330
Maintenance and Repair Services - Vehicles	0	10,341	10,341
Travel	6,740	1,639	8,379
Gasoline	0	6,352	6,352
Office Supplies	1,105	3,895	5,000
Uniforms	0	1,187	1,187
Other Supplies and Materials	1,704	892	2,596
Trustee's Commissions	0	13	13
Vehicle and Equipment Insurance	0	1,313	1,313
Workers' Compensation Insurance	0	2,527	2,527
In-Service/Staff Development	0	4,165	4,165
Other Charges	2,142	0	2,142
Law Enforcement Equipment	0	6,345	6,345
Motor Vehicles	0	36,404	36,404
Office Equipment	1,895	1,420	3,315
Total Expenditures	$ 15,239	$ 205,137	$ 220,376
Net Change in Fund Balances	$ 9,232	$ (25,448)	$ (16,216)
Fund Balances, July 1, 2020	186,928	403,866	590,794
Fund Balances, June 30, 2021	$ 196,160	$ 378,418	$ 574,578

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, 2021

	District Attorney General Fund
ASSETS	
Equity in Pooled Cash and Investments:	
Cash with Trustee	$ 13,849
Cash with Clerks, Register, and Sheriff	1,039
Total Assets	$ 14,888
FUND BALANCE	
Restricted for Administration of Justice	$ 14,888
Total Fund Balance	$ 14,888

District Attorney General
Twenty-sixth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2021

	District Attorney General Fund
Revenues	
District Attorney General Fees	$ 9,338
Total Revenues	$ 9,338
Expenditures	
Communication	$ 2,058
Travel	1,176
Trustee's Commission	87
Total Expenditures	$ 3,321
Net Change in Fund Balance	$ 6,017
Fund Balance, July 1, 2020	8,871
Fund Balance, June 30, 2021	$ 14,888

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, 2021

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
ASSETS			
Cash:			
Cash on Hand	$ 0	$ 5,825	$ 5,825
Cash in Bank	0	18,703	18,703
Equity in Pooled Cash and Investments:			
Cash with Trustee	108,974	114,231	223,205
Cash with Clerks, Register, and Sheriff	154	0	154
Total Assets	$ 109,128	$ 138,759	$ 247,887
FUND BALANCES			
Fund Balances			
Restricted for:			
Administration of Justice	$ 109,128	$ 0	$ 109,128
Public Safety	0	138,759	138,759
Total Fund Balances	$ 109,128	$ 138,759	$ 247,887

District Attorney General
Twenty-seventh Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2021

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
Revenues			
District Attorney General Fees	$ 14,789	$ 0	$ 14,789
Drug Control Fines	0	8,418	8,418
Officers Costs	0	52	52
Drug Task Force Forfeitures and Seizures	0	23,659	23,659
Miscellaneous Refunds	0	125	125
Total Revenues	$ 14,789	$ 32,254	$ 47,043
Expenditures			
Communication	$ 4,092	$ 6,085	$ 10,177
Contributions	4,999	0	4,999
Data Processing Services	0	1,386	1,386
Dues and Memberships	175	3,797	3,972
Freight Expenses	0	73	73
Maintenance and Repair Services - Vehicles	0	2,547	2,547
Travel	2,144	0	2,144
Other Contracted Services	0	15,293	15,293
Office Supplies	765	0	765
Other Supplies and Materials	1,253	10,747	12,000
Premiums on Corporate Surety Bonds	0	158	158
Vehicle and Equipment Insurance	0	900	900
Trustee's Commission	156	327	483
Furniture and Fixtures	0	129	129
Law Enforcement Equipment	0	1,772	1,772
Total Expenditures	$ 13,584	$ 43,214	$ 56,798
Net Change in Fund Balances	$ 1,205	$ (10,960)	$ (9,755)
Fund Balances, July 1, 2020	107,923	149,719	257,642
Fund Balances, June 30, 2021	$ 109,128	$ 138,759	$ 247,887

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, 2021

	District Attorney General Fund
ASSETS	
Equity in Pooled Cash and Investments:	
Cash with Trustee	$ 64,510
Cash with Clerks, Register, and Sheriff	918
Due from Other Governments	677
Total Assets	$ 66,105
FUND BALANCE	
Restricted for Administration of Justice	$ 66,105
Total Fund Balance	$ 66,105

District Attorney General
Twenty-eighth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2021

	District Attorney General Fund
Revenues	
District Attorney General Fees	$ 13,483
Total Revenues	$ 13,483
Expenditures	
In-service Training	$ 1,131
Contracts with Private Agencies	150
Rentals	2,960
Travel	3,513
Library Books/Media	968
Office Supplies	2,108
Trustee's Commission	127
Other Charges	6,016
Data Processing Equipment	37
Furniture and Fixtures	792
Total Expenditures	$ 17,802
Net Change in Fund Balance	$ (4,319)
Fund Balance, July 1, 2020	70,424
Fund Balance, June 30, 2021	$ 66,105

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, 2021

	District Attorney General Fund
ASSETS	
Equity in Pooled Cash and Investments:	
Cash with Trustee	$ 22,338
Cash with Clerks, Register, and Sheriff	323
Due from Other Governments	1,163
Total Assets	$ 23,824
FUND BALANCE	
Restricted for Administration of Justice	$ 23,824
Total Fund Balance	$ 23,824

District Attorney General
Twenty-ninth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2021

	District Attorney General Fund
Revenues	
District Attorney General Fees	$ 19,211
Total Revenues	$ 19,211
Expenditures	
Dues and Memberships	$ 500
Office Supplies	121
Other Supplies and Materials	75
Trustee's Commission	179
In Service/Staff Development	1,200
Total Expenditures	$ 2,075
Net Change in Fund Balance	$ 17,136
Fund Balance, July 1, 2020	6,688
Fund Balance, June 30, 2021	$ 23,824

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, 2021

	District Attorney General Fund	Drug Task Force Fund	Federal Asset Forfeiture Funds	Other Funds	Total All Funds
ASSETS					
Cash:					
Cash on Hand	$ 0	$ 7,557	$ 0	$ 0	$ 7,557
Cash in Bank	0	26	0	0	26
Equity in Pooled Cash and Investments:					
Cash with Trustee	45,153	4,180,515	121,527	1,244,489	5,591,684
Total Assets	$ 45,153	$ 4,188,098	$ 121,527	$ 1,244,489	$ 5,599,267
LIABILITIES AND FUND BALANCES					
Liabilities					
Due to Litigants, Heirs, and Others	$ 0	$ 2,724,206	$ 0	$ 0	$ 2,724,206
Total Liabilities	$ 0	$ 2,724,206	$ 0	$ 0	$ 2,724,206
Fund Balances					
Restricted for:					
Administration of Justice	$ 45,153	$ 0	$ 0	$ 0	$ 45,153
Public Safety	0	1,463,892	121,527	1,244,489	2,829,908
Total Fund Balances	$ 45,153	$ 1,463,892	$ 121,527	$ 1,244,489	$ 2,875,061
Total Liabilities and Fund Balances	$ 45,153	$ 4,188,098	$ 121,527	$ 1,244,489	$ 5,599,267

District Attorney General
Thirtieth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2021

	District Attorney General Fund	Drug Task Force Fund	Federal Asset Forfeiture Funds	Other Funds	Total All Funds
Revenues					
District Attorney General Fees	$ 49,828	$ 0	$ 0	$ 0	$ 49,828
Data Processing Fees	0	0	0	96,302	96,302
Proceeds from Confiscated Property	0	466,886	0	660,243	1,127,129
Other Fines, Forfeitures and Penalties	0	1,131,121	0	0	1,131,121
Investment Income	120	5,771	664	4,365	10,920
Miscellaneous Refunds	0	4,415	0	3,116	7,531
Sale of Property	0	0	0	40,470	40,470
Drug Control Grants	0	163,759	0	0	163,759
Asset Forfeiture Funds	0	0	35,889	0	35,889
Contributions	0	340,706	0	0	340,706
Total Revenues	$ 49,948	$ 2,112,658	$ 36,553	$ 804,496	$ 3,003,655
Expenditures					
Longevity Pay	$ 0	$ 2,184	$ 0	$ 0	$ 2,184
Overtime	0	9,297	0	0	9,297
Other Salaries and Wages	0	364,282	0	0	364,282
Jury and Witness Expense	0	0	0	10,631	10,631
Pensions	0	79,455	0	0	79,455
Life Insurance	0	3,020	0	0	3,020
Medical Insurance	0	32,672	0	0	32,672
Disability Insurance	0	1,366	0	0	1,366
Unemployment Compensation	0	421	0	0	421
Social Security	0	245	0	0	245
Employer Medicare	0	5,907	0	0	5,907
Other Postemployment Benefits	0	4,171	0	0	4,171
Communication	170	21,736	7,994	5,568	35,468
Contracts with Other Private Agencies	12,442	36,969	0	11,356	60,767
Confidential Drug Enforcement Payments	0	9,297	0	0	9,297
Dues and Memberships	4,438	570	0	1,125	6,133
Maintenance and Repair Services - Vehicles	0	27,348	229	0	27,577
Towing Services	0	1,380	0	1,025	2,405
Travel	898	13,339	25,177	1,962	41,376
Veterinary Services	0	4,630	0	0	4,630
Remittance of Revenue Collected	0	910,839	0	4,779	915,618

(Continued)

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

	District Attorney General Fund	Drug Task Force Fund	Federal Asset Forfeiture Funds	Other Funds	Total All Funds
Expenditures (Cont.)					
Gasoline	$ 0	$ 26,210	$ 6,713	$ 0	$ 32,923
Office Supplies	823	18,509	88,724	53,038	161,094
Office Supplies - COVID	0	401	0	0	401
Uniforms	0	9,657	0	0	9,657
Uniforms - COVID	0	5,698	0	0	5,698
Utilities	0	5,501	0	0	5,501
Other Supplies and Materials	0	1,669	0	0	1,669
Trustee Commission	268	0	0	0	268
Workers' Compensation Insurance	0	1,445	0	0	1,445
Other Charges	0	0	2,619	1,586	4,205
Law Enforcement Equipment	0	7,043	7,778	531	15,352
Motor Vehicles	0	72,698	0	0	72,698
Total Expenditures	$ 19,039	$ 1,677,959	$ 139,234	$ 91,601	$ 1,927,833
Other Financing Sources (Uses)					
Transfers to District Attorneys General Conference - Salary and Benefits	$ (2,079)	$ (80,872)	$ 0	$ 0	$ (82,951)
Transfers to Shelby County - Matching Share	0	(257,064)	0	(37,824)	(294,888)
Transfers to Witness Relocation Fund	0	0	0	(8,578)	(8,578)
Transfers to Escrow for DP Services Fund	0	0	0	8,578	8,578
Total Other Financing Sources (Uses)	$ (2,079)	$ (337,936)	$ 0	$ (37,824)	$ (377,839)
Net Change in Fund Balance	$ 28,830	$ 96,763	$ (102,681)	$ 675,071	$ 697,983
Fund Balance, July 1, 2020	16,323	1,367,129	224,208	569,418	2,177,078
Fund Balance, June 30, 2021	$ 45,153	$ 1,463,892	$ 121,527	$ 1,244,489	$ 2,875,061

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, 2021

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
ASSETS			
Cash:			
Cash on Hand	$ 0	$ 350	$ 350
Equity in Pooled Cash and Investments:			
Cash with Trustee	48,226	16,241	64,467
Cash with Clerks, Register, and Sheriff	0	2	2
Total Assets	$ 48,226	$ 16,593	$ 64,819
FUND BALANCES			
Restricted for:			
Administration of Justice	$ 48,226	$ 0	$ 48,226
Public Safety	0	16,593	16,593
Total Fund Balances	$ 48,226	$ 16,593	$ 64,819

District Attorney General
Thirty-first Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2021

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
Revenues			
Drug Control Fines	$ 0	$ 3,756	$ 3,756
District Attorney General Fees	8,112	0	8,112
Total Revenues	$ 8,112	$ 3,756	$ 11,868
Expenditures			
Audit Services	$ 387	$ 0	$ 387
Dues and Memberships	0	500	500
Premiums on Corporate Surety Bonds	0	750	750
Other Supplies and Materials	708	143	851
Trustee's Commission	81	78	159
In Service/Staff Development	0	1,100	1,100
Other Charges	507	0	507
Total Expenditures	$ 1,683	$ 2,571	$ 4,254
Other Financing Sources (Uses):			
Transfers to District Attorneys' General Conference:			
Salary Supplements	$ 0	$ (5,830)	$ (5,830)
Registration Fees	(900)	0	(900)
Total Other Financing Sources (Uses)	$ (900)	$ (5,830)	$ (6,730)
Net Change in Fund Balances	$ 5,529	$ (4,645)	$ 884
Fund Balances, July 1, 2020	42,697	21,238	63,935
Fund Balances, June 30, 2021	$ 48,226	$ 16,593	$ 64,819