

STATE OF TENNESSEE

REVIEW OF
FUNDS ADMINISTERED BY DISTRICT ATTORNEYS GENERAL
AND
JUDICIAL DISTRICT DRUG TASK FORCE FUNDS
FIRST THROUGH THIRTY-FIRST JUDICIAL DISTRICTS
FOR THE YEAR ENDED JUNE 30, 2004



COMPTROLLER OF THE TREASURY
DEPARTMENT OF AUDIT
DIVISION OF COUNTY AUDIT

**REVIEW OF FUNDS ADMINISTERED BY
DISTRICT ATTORNEYS GENERAL
AND
JUDICIAL DISTRICT DRUG TASK FORCE FUNDS
FIRST THROUGH THIRTY-FIRST JUDICIAL DISTRICTS
FOR THE YEAR ENDED JUNE 30, 2004**

**DEPARTMENT OF AUDIT:
JOHN G. MORGAN
*Comptroller of the Treasury***

**DIVISION OF COUNTY AUDIT:
RICHARD V. NORMENT
*Assistant to the Comptroller***

**ARTHUR L. ALEXANDER
*Director***

TABLE OF CONTENTS

	Page
Review Highlights	i
 <u>INTRODUCTORY SECTION</u>	
Transmittal Letter	1
Roster of District Attorneys General	3
Introduction	7
 <u>FINDINGS, RECOMMENDATIONS, AND FINANCIAL SECTION</u>	
First Judicial District	
Findings and Recommendations	15
Balance Sheet	17
Summary of Financial Operations	18
Second Judicial District	
Findings and Recommendations	23
Balance Sheet	24
Summary of Financial Operations	25
Third Judicial District	
Findings and Recommendations	29
Balance Sheet	30
Summary of Financial Operations	31
Fourth Judicial District	
Findings and Recommendations	35
Balance Sheet	36
Summary of Financial Operations	37
Fifth Judicial District	
Findings and Recommendations	41
Balance Sheet	42
Summary of Financial Operations	43
Sixth Judicial District	
Findings and Recommendations	47
Balance Sheet	48
Summary of Financial Operations	49
Seventh Judicial District	
Findings and Recommendations	53
Balance Sheet	54
Summary of Financial Operations	55
Eighth Judicial District	
Findings and Recommendations	59
Balance Sheet	60
Summary of Financial Operations	61

	Page
Ninth Judicial District	
Findings and Recommendations	65
Balance Sheet	66
Summary of Financial Operations	67
Tenth Judicial District	
Findings and Recommendations	71
Balance Sheet	72
Summary of Financial Operations	73
Eleventh Judicial District	
Findings and Recommendations	77
Balance Sheet	78
Summary of Financial Operations	79
Twelfth Judicial District	
Findings and Recommendations	83
Balance Sheet	86
Summary of Financial Operations	87
Thirteenth Judicial District	
Findings and Recommendations	91
Balance Sheet	96
Summary of Operations	97
Fourteenth Judicial District	
Findings and Recommendations	101
Balance Sheet	102
Summary of Operations	103
Fifteenth Judicial District	
Findings and Recommendations	107
Balance Sheet	108
Summary of Operations	109
Sixteenth Judicial District	
Findings and Recommendations	113
Balance Sheet	114
Summary of Operations	115
Seventeenth Judicial District	
Findings and Recommendations	119
Balance Sheet	120
Summary of Operations	121
Eighteenth Judicial District	
Findings and Recommendations	125
Balance Sheet	126
Summary of Operations	127
Nineteenth Judicial District	
Findings and Recommendations	131
Balance Sheet	132
Summary of Financial Operations	133
Twentieth Judicial District	
Findings and Recommendations	137
Balance Sheet	138
Summary of Financial Operations	139

	Page
Twenty-First Judicial District	
Findings and Recommendations	143
Balance Sheet	144
Summary of Financial Operations	145
Twenty-Second Judicial District	
Findings and Recommendations	149
Balance Sheet	151
Summary of Financial Operations	152
Twenty-Third Judicial District	
Findings and Recommendations	157
Balance Sheet	158
Summary of Financial Operations	159
Twenty-Fourth Judicial District	
Findings and Recommendations	163
Balance Sheet	164
Summary of Financial Operations	165
Twenty-Fifth Judicial District	
Findings and Recommendations	169
Balance Sheet	170
Summary of Financial Operations	171
Twenty-Sixth Judicial District	
Findings and Recommendations	175
Balance Sheet	176
Summary of Financial Operations	177
Twenty-Seventh Judicial District	
Findings and Recommendations	181
Balance Sheet	182
Summary of Financial Operations	183
Twenty-Eighth Judicial District	
Findings and Recommendations	187
Balance Sheet	188
Summary of Financial Operations	189
Twenty-Ninth Judicial District	
Findings and Recommendations	193
Balance Sheet	194
Summary of Financial Operations	195
Thirtieth Judicial District	
Findings and Recommendations	199
Balance Sheet	200
Summary of Financial Operations	201
Thirty-First Judicial District	
Findings and Recommendations	207
Balance Sheet	209
Summary of Financial Operations	210

Audit Highlights

Review of Funds Administered by
District Attorneys General
and
Judicial District Drug Task Force Funds
First Through Thirty-First Judicial Districts
For the Year Ended June 30, 2004

Scope

The review included an examination of funds administered by the district attorneys general for the year ended June 30, 2004. The review also included an examination of judicial districts' drug task force funds administered by the task forces' boards of directors for the year ended June 30, 2004.

Results

Eight judicial districts had findings. We reviewed these findings and recommendations with the district attorneys general and representatives of the Drug Task Forces. Details on these findings, recommendations, and management's responses as a result of our examination are presented in the Findings, Recommendations, and Financial Section of this report

The following are summaries of the findings from our review:

FIRST JUDICIAL DISTRICT:

- ◆ The Drug Task Force did not deposit receipts within three days of collection, as required by state statute.
- ◆ The Drug Task Force director did not sign the agents' activity reports for review and approval.

TWELFTH JUDICIAL DISTRICT:

- ◆ Deficiencies were noted in Drug Task Force expenditures. Original documentation was not on file in the County Mayor's Office to support some expenditures. Drug Task Force funds were used to pay monthly pager fees for the district attorney general, assistant district attorneys, and district attorney general's secretaries. Also, Drug Task Force funds were used to pay the monthly cellular telephone bills of an assistant district attorney. In addition, The Drug Task Force did not follow the state and/or local travel policies as required by grant guidelines.
- ◆ Several law enforcement agencies did not contribute to the operations of the Drug Task Force.
- ◆ The Board of Directors of the Drug Task Force did not assume sufficient oversight responsibility for the task force's operations.
- ◆ Payments made to confidential informants were not witnessed by a second agent.

THIRTEENTH JUDICIAL DISTRICT:

- ◆ The district attorney general did not maintain adequate controls over assets purchased with District Attorney General Funds. In several instances, equipment was not tagged or clearly marked as property of the District Attorney General's Office.

- ◆ In some instances, purchase orders were not issued when required or were not issued properly. Also, in several instances, copies of invoices were provided to the County Executive's Office as supporting documentation for purchases. In addition, late charges were paid on certain invoices. These late charges of \$505 are included as questioned costs. Furthermore, we noted expenditures that did not appear to be in accordance with grant guidelines. These expenditures of \$1,477 are included as questioned costs.
 - ◆ Travel reimbursements were not made in compliance with the state travel policy, as required by grant guidelines. Travel reimbursements of \$338.34 are included as questioned costs. Also, proper documentation was not included on all travel reimbursement claims.
 - ◆ Several assets were noted that were not tagged or clearly marked as office property, and two portable radios could not be located that were listed on the equipment inventory.
 - ◆ The Drug Task Force did not monitor a subrecipient of grant funds to ensure that the federal funds were used in accordance with grant guidelines. The \$25,000 passed-through to the subrecipient is reported as a questioned cost.
-

FIFTEENTH JUDICIAL DISTRICT:

- ◆ The federal grant reports prepared by the Drug Task Force did not agree with the accounting records because the grant reports were prepared from records on file at the Drug Task Force Office rather than the actual accounting records maintained by the County Mayor's Office.
-

TWENTY-SECOND JUDICIAL DISTRICT:

- ◆ In several instances, the Drug Task Force was delinquent in paying invoices.
-

TWENTY-THIRD JUDICIAL DISTRICT:

- ◆ In some instances, payments made to confidential informants were not witnessed by a second agent.
-

TWENTY-FOURTH JUDICIAL DISTRICT:

- ◆ The Drug Task Force did not deposit receipts within three days of collection, as required by state statute.
-

THIRTY-FIRST JUDICIAL DISTRICT:

- ◆ The Drug Task Force (DTF) did not use drug fines and forfeitures in accordance with state statutes. The DTF expended \$1,986 for training for the district attorney, assistant district attorney, and staff of the district attorney's office relating to the

investigation and prosecution of violent crimes. In addition, the DTF purchased equipment totaling \$4,132 that was used by both the DTF and the district attorney's office. State statutes require the DTF to use drug fines and forfeitures exclusively for drug enforcement or drug education.

*State of Tennessee
Comptroller of the Treasury
Department of Audit
Division of County Audit*

INTRODUCTORY SECTION



**STATE OF TENNESSEE
COMPTROLLER OF THE TREASURY
DEPARTMENT OF AUDIT
DIVISION OF COUNTY AUDIT
SUITE 1500
JAMES K. POLK STATE OFFICE BUILDING
NASHVILLE, TENNESSEE 37243-0269
PHONE (615) 401-7841**

June 24, 2005

To the Members of the General Assembly
of the State of Tennessee, and
The Honorable Phil Bredesen, 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 Force Funds for the year ended June 30, 2004, for the first through 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 Force Funds. 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. It should also be noted that due to the amount of federal grant funds received, we were required to conduct OMB Circular A-133 audits of the Thirteenth Judicial District Drug Task Force and the Thirtieth Judicial District. Those audit reports were published separately from this report and a copy may be obtained from the Division of County Audit.

Very truly yours,

A handwritten signature in cursive script that reads "John G. Morgan".

John G. Morgan
Comptroller of the Treasury

JGM/yu

State of Tennessee
Roster of District Attorneys General
June 30, 2004

Judicial District	Counties Included in Judicial District	District Attorney General
First	Carter Johnson Unicoi Washington	Joe Crumley
Second	Sullivan	Greeley Wells
Third	Greene Hamblen Hancock Hawkins	C. Berkeley Bell
Fourth	Cocke Grainger Jefferson Sevier	Al Schmutzer, Jr.
Fifth	Blount	Mike Flynn
Sixth	Knox	Randall E. Nichols
Seventh	Anderson	James N. Ramsey
Eighth	Campbell Claiborne Fentress Scott Union	William Paul Phillips
Ninth	Loudon Meigs Morgan Roane	J. Scott McCluen
Tenth	Bradley McMinn Monroe Polk	Jerry N. Estes
Eleventh	Hamilton	William H. Cox

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

Judicial District	Counties Included in Judicial District	District Attorney General
Twelfth	Bledsoe Franklin Grundy Marion Rhea Sequatchie	J. Michael Taylor
Thirteenth	Clay Cumberland DeKalb Overton Pickett Putnam White	William E. Gibson
Fourteenth	Coffee	C. Michael Layne
Fifteenth	Hartsville/Trousdale Jackson Macon Smith Wilson	Tom P. Thompson, Jr.
Sixteenth	Cannon Rutherford	William C. Whitewell
Seventeenth	Bedford Lincoln Marshall Metropolitan Government of Lynchburg, Moore	William M. McCown
Eighteenth	Sumner	Lawrence Ray Whitley
Nineteenth	Montgomery Robertson	John W. Carney
Twentieth	Metropolitan Nashville – Davidson	Victor S. Johnson, III
Twenty-First	Hickman Lewis Perry Williamson	Ron Davis

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

Judicial District	Counties Included in Judicial District	District Attorney General
Twenty-Second	Giles Lawrence Maury Wayne	Mike Bottoms
Twenty-Third	Cheatham Dickson Houston Humphreys Stewart	Dan M. Alsobrooks
Twenty-Fourth	Benton Carroll Decatur Hardin Henry	Robert Radford
Twenty-Fifth	Fayette Hardeman Lauderdale McNairy Tipton	Elizabeth Thompson Rice
Twenty-Sixth	Chester Henderson Madison	Jerry Woodall
Twenty-Seventh	Obion Weakley	Thomas A. Thomas
Twenty-Eighth	Crockett Gibson Haywood	Garry Brown
Twenty-Ninth	Dyer Lake	C. Phillip Bivens
Thirtieth	Shelby	William L. Gibbons
Thirty-First	Van Buren Warren	Dale Potter

INTRODUCTION

This is a report of our review of funds administered by District Attorneys General and Judicial District Drug Task Forces for the year ended June 30, 2004, for the first through 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 Force Funds. 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 attorneys general reside, with branch offices located in other counties. The district attorneys general had funds on deposit with some county trustees of the counties 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, DUI Task Force, Metro Appropriations, Safe Neighborhood Grants, and Other Funds.

District Attorney General Fund

The District Attorney General Fund is used primarily to account for fees received from the Fraud and Economic Crimes Prosecution Act of 1984. In addition, this fund is also used to account for other sources of revenues received by the District Attorney Generals' such as investment income, miscellaneous refunds, copy fees, contributions, proceeds from confiscated property, and other local revenues.

Judicial District Drug Task Force Funds

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, city and county governments, and approved by their respective legislative bodies. Each judicial district drug task force, except for the 31st Judicial District Drug Task Force, is governed by a board of directors, which generally includes sheriffs and police chiefs of participating law enforcement agencies within each judicial district. The 31st Judicial District Drug Task Force is governed by the district attorney general.

Drug task force funds are to 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 a Judicial District Drug Fund.

All nonconfidential financial operations should be expended through these Judicial District Drug Funds under the administration of the county mayors. The directors of the drug task forces should submit requisitions to the county mayors 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.

U.S. District Attorney General 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 to punish and deter criminal activity by depriving criminals of property used for or acquired through illegal activities; to enhance cooperation among federal, state, and local law enforcement agencies through equitable sharing of assets recovered through the program; and 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 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 Drug Task Force. The District Attorney General's Office deposits these reimbursement payments 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 Drug Task Force 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 Department of Justice 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 is also participating in the forfeiture program. Payments received by the Twentieth Judicial District are deposited to a separate fund in Metro-Davidson County and must be used for law enforcement purposes.

DUI Task Force Fund

The DUI Task Force Fund consists of DUI district fines received by the Twenty-First Judicial District.

Metro/County Appropriations Fund

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

Safe Neighborhood Grants Fund

The Safe Neighborhood Grants Fund consists of federal grant funds received by the Thirtieth Judicial District for use in a marketing campaign to reduce community gun violence.

Other Funds

Other funds reflected in the Sixth Judicial District consisted of grants from the Office of Criminal Justice Programs, including Edward Byrne Memorial Grants and matching funds from Knox County. Other funds in the Eighth Judicial District consist of law enforcement grants from the Office of Criminal Justice Programs and the City of Knoxville. Other funds in the Tenth Judicial District consist of funding from a Community Prosecution and Project Safe Neighborhoods grant received from the U.S. Department of Justice, a Edward Byrne Memorial Grant passed through the state Office of Criminal Justice Programs, and local matching funds. Other funds in the Thirtieth Judicial District consist of funds raised from contributions for a 5K run (5K Run Fund) used to benefit nonprofit agencies in the community, contributions from the City of Memphis to enhance a witness protection program (Witness Relocation Fund), and donations received from various groups to promote initiatives to increase the quality of life in certain communities located in Shelby County (Broken Window Fund).

BASIS OF ACCOUNTING

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

FINANCIAL SUMMARY

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

	Beginning Balance	Revenues	Expenditures	Other Financing Sources (Uses)	Ending Balance
District Attorney General	\$ 1,861,093	\$ 1,105,932	\$ 800,886	\$ (303,334)	\$ 1,862,805
Drug Task Force	8,158,312	7,857,679	8,873,982	(536,476)	6,605,533
Federal Asset Forfeiture	111,580	244,912	195,176	(19,927)	141,389
Other Funds	81,729	313,304	218,252	(95,268)	81,513
DUI Task Force	1,268	2,000	20	0	3,248
Metro/County App.	74,368	46,048	53,898	18,000	84,518
Safe Neighborhood Grants	0	250,096	250,000	0	96
	<u>\$ 10,288,350</u>	<u>\$ 9,819,971</u>	<u>\$ 10,392,214</u>	<u>\$ (937,005)</u>	<u>\$ 8,779,102</u>

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

In addition to the above-noted revenues, some counties and cities appropriated and expended funds for the benefit of the judicial districts, primarily for salaries. These judicial districts and the amount of funds appropriated by counties and cities on their behalf are presented below:

<u>Judicial District</u>	<u>County/City Appropriation</u>
2nd	\$ 236,725
3rd	7,020
6th	1,884,643
7th	24,608
8th	138,933
11th	669,091
19th	67,506
20th	4,558,681
23rd	64,048 *
26th	67,555
27th	19,747
30th	5,676,582
Total	<u>\$ 13,415,139</u>

* These appropriations are also reflected in the Metro/County Appropriations amount in the financial summary table presented on the proceeding page because the 23rd Judicial District maintains a balance in its Metro/County Appropriations Fund.

SCOPE

The reviews include an examination of funds administered by the district attorneys general for the year ended June 30, 2004. The reviews also 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, 2004. 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. Eight judicial districts had material findings. We reviewed these findings and recommendations with the district attorney general and representatives of the Drug Task Force to provide an opportunity for their response. The written responses from officials in the Thirteenth Judicial District Drug Task Force are included in this report. Other officials made oral responses, however these oral responses have not been included in this report.

**FINDINGS, RECOMMENDATIONS
AND
FINANCIAL SECTION**

FIRST JUDICIAL DISTRICT

FIRST JUDICIAL DISTRICT

**FINDING 04.01 DRUG TASK FORCE RECEIPTS WERE NOT REMITTED TO
THE COUNTY TRUSTEE WITHIN THREE DAYS OF
COLLECTION**

The Drug Task Force did not deposit funds with the trustee within three days of collection. Section 5-8-207, Tennessee Code Annotated, requires funds to be deposited within three days of collection.

RECOMMENDATION

The Drug Task Force should deposit all funds with the county trustee within three days of collection, as required by state statute.

**FINDING 04.02 AGENTS' ACTIVITY REPORTS WERE NOT SIGNED
DOCUMENTING THAT THEY HAD BEEN REVIEWED AND
APPROVED**

The Drug Task Force director did not sign the agents' activity reports as evidence of supervisory review and approval for the period January 2004 through June 2004.

RECOMMENDATION

To strengthen internal controls, the Drug Task Force director should sign the agents' activity reports as evidence of supervisory review and approval.

PRIOR-YEAR RECOMMENDATIONS NOT IMPLEMENTED

(Ref: Report for the Year Ended June 30, 2003)

<u>Finding Number</u>	<u>Page Number</u>	<u>Subject</u>
03.02	15	Drug Task Force Receipts Were Not Remitted to the County Trustee Within Three Days of Collection

District Attorney General
First Judicial District
Balance Sheet
June 30, 2004

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 4,497	\$ 4,497
Cash in Bank	0	604	604
Equity in Pooled Cash and Investments:			
Cash with Trustee	11,709	179,205	190,914
Due from Other Governments	366	56,727	57,093
	<u>12,075</u>	<u>241,033</u>	<u>253,108</u>
Total Assets	<u>\$ 12,075</u>	<u>\$ 241,033</u>	<u>\$ 253,108</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 0	\$ 5,961	\$ 5,961
Due from Other Funds	2,007	0	2,007
Due to Litigants, Heirs, and Others	0	108,949	108,949
Total Liabilities	<u>\$ 2,007</u>	<u>\$ 114,910</u>	<u>\$ 116,917</u>
<u>Fund Balances</u>			
Reserved for Encumbrances	\$ 0	\$ 420	\$ 420
Unreserved:			
Undesignated	10,068	125,703	135,771
	<u>10,068</u>	<u>126,123</u>	<u>136,191</u>
Total Fund Balances	<u>\$ 10,068</u>	<u>\$ 126,123</u>	<u>\$ 136,191</u>
Total Liabilities and Fund Balances	<u>\$ 12,075</u>	<u>\$ 241,033</u>	<u>\$ 253,108</u>

District Attorney General
First Judicial District
Summary of Financial Operations
For the Fiscal Year Ended June 30, 2004

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 17,012	\$ 0	\$ 17,012
Drug Control Fines	0	88,216	88,216
Drug Task Force Forfeitures and Seizures	0	116,962	116,962
Investment Income	0	2,297	2,297
Miscellaneous Refunds	169	5,725	5,894
Contributions and Gifts	0	46,050	46,050
Drug Task Force Grant	0	95,000	95,000
Total Revenues	\$ 17,181	\$ 354,250	\$ 371,431
<u>Expenditures</u>			
Salaries and Wages:			
Salary Supplements	\$ 0	\$ 21,000	\$ 21,000
Clerical Personnel	9,578	38,467	48,045
In-Service Training	759	0	759
Other Fringe Benefits	733	0	733
Audit Services	0	8,155	8,155
Bank Charges	0	210	210
Communication	0	23,008	23,008
Confidential Drug Enforcement Payments	0	121,120	121,120
Dues and Memberships	1,090	330	1,420
Freight Expenses	130	182	312
Maintenance and Repair Services:			
Equipment	0	1,200	1,200
Vehicles	0	1,490	1,490
Postal Charges	0	272	272
Rentals	0	9,900	9,900
Tow-in Services	0	2,131	2,131
Travel	25	2,318	2,343
Remittance of Revenues Collected	0	101,184	101,184

(Continued)

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

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Expenditures (Cont.)</u>			
Other Contracted Services	\$ 2,703	\$ 1,740	\$ 4,443
Custodial Supplies	465	0	465
Electricity	0	1,655	1,655
Gasoline	0	7,398	7,398
Law Enforcement Supplies	0	3,478	3,478
Office Supplies	8,026	2,259	10,285
Periodicals	0	150	150
Other Supplies and Materials	1,464	4,018	5,482
Liability Insurance	0	1,315	1,315
Trustee's Commissions	175	1,859	2,034
Other Charges	486	1,399	1,885
Office Equipment	0	1,059	1,059
Total Expenditures	<u>\$ 25,634</u>	<u>\$ 357,297</u>	<u>\$ 382,931</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (8,453)</u>	<u>\$ (3,047)</u>	<u>\$ (11,500)</u>
Net Change in Fund Balance	\$ (8,453)	\$ (3,047)	\$ (11,500)
Fund Balances, July 1, 2003	<u>18,521</u>	<u>129,170</u>	<u>147,691</u>
Fund Balances, June 30, 2004	<u>\$ 10,068</u>	<u>\$ 126,123</u>	<u>\$ 136,191</u>

SECOND JUDICIAL DISTRICT

SECOND JUDICIAL DISTRICT

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

District Attorney General
Second Judicial District
Balance Sheet
June 30, 2004

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<hr/>			
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 43,829	\$ 43,829
Cash in Bank	0	940	940
Equity in Pooled Cash and Investments:			
Cash with Trustee	9,001	190,025	199,026
	<hr/>		
Total Assets	\$ 9,001	\$ 234,794	\$ 243,795
	<hr/> <hr/>		
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 831	\$ 487	\$ 1,318
Due to Litigants, Heirs, and Others	0	22,993	22,993
Total Liabilities	\$ 831	\$ 23,480	\$ 24,311
	<hr/>		
<u>Fund Balances</u>			
Unreserved:			
Undesignated	\$ 8,170	\$ 211,314	\$ 219,484
	<hr/>		
Total Fund Balances	\$ 8,170	\$ 211,314	\$ 219,484
	<hr/>		
Total Liabilities and Fund Balances	\$ 9,001	\$ 234,794	\$ 243,795
	<hr/> <hr/>		

District Attorney General
Second Judicial District
Summary of Financial Operations
For the Fiscal Year Ended June 30, 2004

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 13,333	\$ 0	\$ 13,333
Drug Control Fines	0	8,317	8,317
Drug Task Force Forfeitures and Seizures	0	28,646	28,646
Contributions and Gifts	0	31,667	31,667
Drug Task Force Grant	0	103,843	103,843
Total Revenues	\$ 13,333	\$ 172,473	\$ 185,806
<u>Expenditures</u>			
Salaries and Wages:			
Salary Supplements	\$ 0	\$ 10,969	\$ 10,969
Secretary(s)	0	20,800	20,800
Temporary Personnel	1,600	0	1,600
Other Fringe Benefits	0	3,901	3,901
Audit Services	0	1,721	1,721
Communication	1,445	12,842	14,287
Consultants	100	0	100
Data Processing Services	175	0	175
Confidential Drug Enforcement Payments	0	23,313	23,313
Dues and Memberships	2,215	0	2,215
Janitorial Services	750	0	750
Legal Services	43	0	43
Maintenance and Repair Services:			
Equipment	508	232	740
Vehicles	0	2,554	2,554
Postal Charges	0	548	548
Printing, Stationery, and Forms	598	0	598
Rentals	0	18,249	18,249
Travel	2,302	4,547	6,849
Tuition	1,070	1,615	2,685

(Continued)

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

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Expenditures (Cont.)</u>			
Other Contracted Services	\$ 130	\$ 2,979	\$ 3,109
Custodial Supplies	300	96	396
Data Processing Supplies	0	591	591
Gasoline	0	6,066	6,066
Law Enforcement Supplies	0	2,160	2,160
Library Books/Media	690	0	690
Lubricants	0	36	36
Office Supplies	175	1,210	1,385
Periodicals	1,051	405	1,456
Uniform	0	99	99
Utilities	0	3,991	3,991
Other Supplies and Materials	730	761	1,491
Premiums on Corporate Surety Bond	0	100	100
Trustee's Commissions	132	420	552
Vehicle and Equipment Insurance	0	3,890	3,890
Other Charges	0	867	867
Communications Equipment	0	2,980	2,980
Data Processing Equipment	0	1,456	1,456
Law Enforcement Equipment	0	2,370	2,370
Motor Vehicles	0	6,000	6,000
Office Equipment	289	0	289
Total Expenditures	<u>\$ 14,303</u>	<u>\$ 137,768</u>	<u>\$ 152,071</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (970)</u>	<u>\$ 34,705</u>	<u>\$ 33,735</u>
Net Change in Fund Balance	\$ (970)	\$ 34,705	\$ 33,735
Fund Balances, July 1, 2003	<u>9,140</u>	<u>176,609</u>	<u>185,749</u>
Fund Balances, June 30, 2004	<u><u>\$ 8,170</u></u>	<u><u>\$ 211,314</u></u>	<u><u>\$ 219,484</u></u>

THIRD JUDICIAL DISTRICT

THIRD JUDICIAL DISTRICT

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

District Attorney General
Third Judicial District
Balance Sheet
June 30, 2004

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<hr/>			
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 17,981	\$ 17,981
Cash in Bank	0	2,098	2,098
Equity in Pooled Cash and Investments:			
Cash with Trustee	110,968	33,752	144,720
Cash with Clerks, Register, and Sheriff	634	717	1,351
Due from Other Governments	2,344	29,705	32,049
	<hr/>		
Total Assets	\$ 113,946	\$ 84,253	\$ 198,199
	<hr/>		
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 0	\$ 4,575	\$ 4,575
Due to Litigants, Heirs, and Others	0	14,023	14,023
Total Liabilities	\$ 0	\$ 18,598	\$ 18,598
	<hr/>		
<u>Fund Balances</u>			
Unreserved:			
Undesignated	\$ 113,946	\$ 65,655	\$ 179,601
	<hr/>		
Total Fund Balances	\$ 113,946	\$ 65,655	\$ 179,601
	<hr/>		
Total Liabilities and Fund Balances	\$ 113,946	\$ 84,253	\$ 198,199
	<hr/>		

District Attorney General
Third Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2004

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 35,520	\$ 0	\$ 35,520
Drug Control Fines	0	15,090	15,090
Drug Task Force Forfeitures and Seizures	0	64,541	64,541
Investment Income	0	106	106
Drug Task Force Grant	0	95,000	95,000
Total Revenues	\$ 35,520	\$ 174,737	\$ 210,257
<u>Expenditures</u>			
Salaries and Wages:			
Salary Supplements	\$ 0	\$ 23,278	\$ 23,278
Clerical Personnel	0	22,951	22,951
Jury and Witness Fees	1,718	0	1,718
In-Service Training	3,350	0	3,350
Other Fringe Benefits	0	6,558	6,558
Communication	1,273	12,898	14,171
Confidential Drug Enforcement Payments	0	39,406	39,406
Dues and Memberships	315	300	615
Maintenance and Repair Services:			
Vehicles	0	5,263	5,263
Postal Charges	0	500	500
Rentals	0	1,472	1,472
Travel	9,390	1,767	11,157
Tuition	699	0	699
Remittance of Revenues Collected	0	12,344	12,344
Other Contracted Services	3,102	3,896	6,998
Custodial Supplies	0	417	417
Equipment and Machinery Parts	0	5,929	5,929
Garage Supplies	0	108	108

(Continued)

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

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Expenditures (Cont.)</u>			
Gasoline	\$ 0	\$ 10,555	\$ 10,555
Law Enforcement Supplies	0	1,435	1,435
Office Supplies	1,211	3,692	4,903
Tires and Tubes	0	547	547
Other Supplies and Materials	0	1,953	1,953
Premium on Corporate Surety Bond	0	175	175
Data Processing Equipment	855	10,235	11,090
Motor Vehicles	0	29,447	29,447
Office Equipment	150	413	563
Total Expenditures	<u>\$ 22,063</u>	<u>\$ 195,539</u>	<u>\$ 217,602</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 13,457</u>	<u>\$ (20,802)</u>	<u>\$ (7,345)</u>
Other Financing Sources (Uses): Transfers to District Attorney's General Conference (Salary Supplements)	<u>\$ (2,506)</u>	<u>\$ 0</u>	<u>\$ (2,506)</u>
Net Change in Fund Balance	\$ 10,951	\$ (20,802)	\$ (9,851)
Fund Balances, July 1, 2003	<u>102,995</u>	<u>86,457</u>	<u>189,452</u>
Fund Balances, June 30, 2004	<u>\$ 113,946</u>	<u>\$ 65,655</u>	<u>\$ 179,601</u>

FOURTH JUDICIAL DISTRICT

FOURTH JUDICIAL DISTRICT

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

District Attorney General
Fourth Judicial District
Balance Sheet
June 30, 2004

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 2,441	\$ 2,441
Cash in Bank	0	24,166	24,166
Equity in Pooled Cash and Investments:			
Cash with Trustee	10,794	84,086	94,880
Cash with Clerks, Register, and Sheriff	457	548	1,005
Accounts Receivable	30	0	30
Due from Other Governments	1,469	0	1,469
Total Assets	<u>\$ 12,750</u>	<u>\$ 111,241</u>	<u>\$ 123,991</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 71	\$ 0	\$ 71
Due to Litigants, Heirs, and Others	0	14,667	14,667
Total Liabilities	<u>\$ 71</u>	<u>\$ 14,667</u>	<u>\$ 14,738</u>
<u>Fund Balances</u>			
Unreserved:			
Undesignated	<u>\$ 12,679</u>	<u>\$ 96,574</u>	<u>\$ 109,253</u>
Total Fund Balances	<u>\$ 12,679</u>	<u>\$ 96,574</u>	<u>\$ 109,253</u>
Total Liabilities and Fund Balances	<u>\$ 12,750</u>	<u>\$ 111,241</u>	<u>\$ 123,991</u>

District Attorney General
Fourth Judicial District
Summary of Financial Operations
For the Fiscal Year Ended June 30, 2004

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 18,901	\$ 0	\$ 18,901
Drug Control Fines	0	9,914	9,914
Drug Task Force Forfeitures and Seizures	0	91,330	91,330
Proceeds from Confiscated Property	0	16,900	16,900
Miscellaneous Refunds	2,252	2,062	4,314
Insurance Recovery	0	4,896	4,896
Drug Task Force Grant	0	94,889	94,889
Total Revenues	\$ 21,153	\$ 219,991	\$ 241,144
<u>Expenditures</u>			
Salaries and Wages:			
Salary Supplements	\$ 0	\$ 2,800	\$ 2,800
Clerical Personnel	0	37,340	37,340
Advertising	0	204	204
Audit Services	0	1,448	1,448
Communication	3,214	19,233	22,447
Confidential Drug Enforcement Payments	0	33,415	33,415
Dues and Memberships	615	0	615
Janitorial Services	0	5,300	5,300
Licenses	0	87	87
Maintenance Agreements	0	4,657	4,657
Maintenance and Repair Services:			
Equipment	0	425	425
Vehicles	0	12,408	12,408
Postal Charges	0	473	473
Printing, Stationary, and Forms	0	164	164
Rentals	0	19,800	19,800
Tow-in Services	0	350	350

(Continued)

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

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Expenditures (Cont.)</u>			
Travel	\$ 3,756	\$ 1,845	\$ 5,601
Tuition	0	250	250
Other Contracted Services	0	19,000	19,000
Custodial Supplies	113	447	560
Electricity	0	2,037	2,037
Gasoline	0	8,132	8,132
Law Enforcement Supplies	1,052	2,630	3,682
Office Supplies	394	1,674	2,068
Water and Sewer	0	165	165
Other Supplies and Materials	649	11,354	12,003
Building and Contents Insurance	0	775	775
Premiums on Corporate Surety Bond	0	700	700
Trustee's Commissions	189	1,008	1,197
Data Processing Equipment	4,478	357	4,835
Office Equipment	4,512	0	4,512
Law Enforcement Equipment	0	888	888
Total Expenditures	\$ 18,972	\$ 189,366	\$ 208,338
Excess (Deficiency) of Revenues Over Expenditures	\$ 2,181	\$ 30,625	\$ 32,806
Other Financing Sources (Uses):			
Transfers to District Attorney's General Conference (Salary Supplements)	\$ (660)	\$ 0	\$ (660)
Net Change in Fund Balance	\$ 1,521	\$ 30,625	\$ 32,146
Fund Balances, July 1, 2003	11,158	65,949	77,107
Fund Balances, June 30, 2004	\$ 12,679	\$ 96,574	\$ 109,253

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, 2004

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 4,087	\$ 4,087
Cash in Bank	0	8,015	8,015
Equity in Pooled Cash and Investments:			
Cash with Trustee	71,250	531,997	603,247
Cash with Clerks, Register, and Sheriff	2,180	10,260	12,440
Accounts Receivable	0	771	771
Due from Other Governments	0	15,671	15,671
Total Assets	<u>\$ 73,430</u>	<u>\$ 570,801</u>	<u>\$ 644,231</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 25,000	\$ 3,368	\$ 28,368
Due to Blount County	57	991	1,048
Due to Litigants, Heirs, and Others	0	11,393	11,393
Total Liabilities	<u>\$ 25,057</u>	<u>\$ 15,752</u>	<u>\$ 40,809</u>
<u>Fund Balances</u>			
Reserved for Encumbrances	\$ 144	\$ 0	\$ 144
Unreserved:			
Undesignated	48,229	555,049	603,278
Total Fund Balances	<u>\$ 48,373</u>	<u>\$ 555,049</u>	<u>\$ 603,422</u>
Total Liabilities and Fund Balances	<u>\$ 73,430</u>	<u>\$ 570,801</u>	<u>\$ 644,231</u>

District Attorney General
Fifth Judicial District
Summary of Financial Operations
For the Fiscal Year Ended June 30, 2004

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 21,643	\$ 0	\$ 21,643
Drug Control Fines	0	106,316	106,316
Drug Task Force Forfeitures and Seizures	0	42,186	42,186
Interest Income	1,060	8,543	9,603
Drug Task Force Grant	0	95,000	95,000
Sale of Property	0	13,207	13,207
Total Revenues	\$ 22,703	\$ 265,252	\$ 287,955
<u>Expenditures</u>			
Salaries and Wages:			
Clerical Personnel	\$ 0	\$ 32,272	\$ 32,272
Other Fringe Benefits	0	6,112	6,112
Audit Services	0	1,006	1,006
Communication	0	16,520	16,520
Confidential Drug Enforcement Payments	0	23,177	23,177
Dues and Memberships	360	210	570
Janitorial Services	0	2,550	2,550
Operating Lease Payments	0	1,349	1,349
Maintenance and Repair Services:			
Equipment	0	320	320
Vehicles	0	2,578	2,578
Postal Charges	0	48	48
Rentals	0	7,800	7,800
Travel	493	14,056	14,549
Tuition and Conference Fees	593	4,800	5,393
Other Contracted Services	0	1,141	1,141
Law Enforcement Supplies	0	8,424	8,424
Office Supplies	0	2,658	2,658

(Continued)

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

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Expenditures (Cont.)</u>			
Periodicals	\$ 38	\$ 0	\$ 38
Utilities	0	2,029	2,029
Other Supplies and Materials	0	1,228	1,228
Liability Insurance	0	2,304	2,304
Premiums on Corporate Surety Bonds	0	175	175
Trustee's Commissions	207	1,109	1,316
Other Charges	0	8,461	8,461
Data Processing Equipment	0	3,044	3,044
Furniture and Fixtures	0	19,824	19,824
Law Enforcement Equipment	0	7,732	7,732
Motor Vehicles	0	43,055	43,055
Other Capital Outlay	0	12,585	12,585
Total Expenditures	<u>\$ 1,691</u>	<u>\$ 226,567</u>	<u>\$ 228,258</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 21,012</u>	<u>\$ 38,685</u>	<u>\$ 59,697</u>
Other Financing Sources (Uses):			
Transfer from the Blount County General Fund - Matching Share of Grant	\$ 0	\$ 23,750	\$ 23,750
Transfers to the District Attorneys' General Conference - Operating Expenses	(25,000)	0	(25,000)
Transfers to the Blount County General Fund - Salary Supplement	0	(30,200)	(30,200)
Total Other Financing Sources (Uses)	<u>\$ (25,000)</u>	<u>\$ (6,450)</u>	<u>\$ (31,450)</u>
Net Change in Fund Balance	\$ (3,988)	\$ 32,235	\$ 28,247
Fund Balance, July 1, 2003	<u>52,361</u>	<u>522,814</u>	<u>575,175</u>
Fund Balance, June 30, 2004	<u>\$ 48,373</u>	<u>\$ 555,049</u>	<u>\$ 603,422</u>

SIXTH JUDICIAL DISTRICT

SIXTH JUDICIAL DISTRICT

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

District Attorney General
Sixth Judicial District
Balance Sheet
June 30, 2004

District
Attorney
General
Fund

ASSETS

Equity in Pooled Cash and Investments:

Cash with Trustee

\$ 202,560

Total Assets

\$ 202,560

FUND BALANCES

Unreserved:

Undesignated

\$ 202,560

Total Fund Balances

\$ 202,560

District Attorney General
Sixth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2004

	District Attorney General Fund	Other Funds	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 105,867	\$ 0	\$ 105,867
Edward Byrne Memorial Grant Programs:			
Parental Responsibility Truancy	0	66,108	66,108
Multi Jurisdiction Drug and Violent Crimes Task Force	0	95,000	95,000
Contributions	0	42,144	42,144
Total Revenues	<u>\$ 105,867</u>	<u>\$ 203,252</u>	<u>\$ 309,119</u>
<u>Expenditures</u>			
Salaries and Wages:			
Secretaries and Law Clerks	\$ 50,131	\$ 74,449	\$ 124,580
Other Fringe Benefits	4,582	16,836	21,418
Tuition and Conference Fees	145	0	145
Maintenance Agreements	24,285	0	24,285
Maintenance and Repair Services:			
Office Equipment	249	0	249
Office Supplies	20	0	20
Postage	0	443	443
Total Expenditures	<u>\$ 79,412</u>	<u>\$ 91,728</u>	<u>\$ 171,140</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 26,455</u>	<u>\$ 111,524</u>	<u>\$ 137,979</u>
Other Financing Sources (Uses):			
Transfers to District Attorney's General Conference - Salary Supplements	<u>\$ (5,084)</u>	<u>\$ (111,524)</u>	<u>\$ (116,608)</u>
Net Change in Fund Balance	\$ 21,371	\$ 0	\$ 21,371
Fund Balances, July 1, 2003	<u>181,189</u>	<u>0</u>	<u>181,189</u>
Fund Balances, June 30, 2004	<u><u>\$ 202,560</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 202,560</u></u>

SEVENTH JUDICIAL DISTRICT

SEVENTH JUDICIAL DISTRICT

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

District Attorney General
Seventh Judicial District
Balance Sheet
June 30, 2004

District
Attorney
General
Fund

ASSETS

Equity in Pooled Cash and Investments:

Cash with Trustee	\$ 13,575
Cash with Clerks, Register, and Sheriff	781
	<hr/>

Total Revenues	<u>\$ 14,356</u>
----------------	------------------

LIABILITIES AND FUND BALANCES

Liabilities

Accrued Payroll	\$ 536
Other Payroll Deductions	15
Total Liabilities	<hr/>
	\$ 551

Fund Balances

Unreserved:	
Undesignated	\$ 13,805
	<hr/>

Total Fund Balances	<u>\$ 13,805</u>
---------------------	------------------

Total Liabilities and Fund Balances	<u>\$ 14,356</u>
-------------------------------------	------------------

District Attorney General
Seventh Judicial District
Summary of Financial Operations
For the Fiscal Year Ended June 30, 2004

	District Attorney General Fund
<hr/>	
<u>Revenues</u>	
District Attorney General Fees	\$ 15,369
Total Revenues	<u>\$ 15,369</u>
<u>Expenditures</u>	
Salaries and Wages:	
Clerical Personnel	\$ 2,005
Other Fringe Benefits	127
Communication	749
Contracts with Other Public Agencies	299
Dues and Memberships	550
Rentals	68
Travel	2,231
Other Contracted Services	512
Trustee's Commission	154
In Service/Staff Development	<u>1,234</u>
Total Expenditures	<u>\$ 7,929</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 7,440</u>
Net Change in Fund Balance	\$ 7,440
Fund Balance, July 1, 2003	<u>6,365</u>
Fund Balance, June 30, 2004	<u><u>\$ 13,805</u></u>

EIGHTH JUDICIAL DISTRICT

EIGHTH JUDICIAL DISTRICT

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

District Attorney General
Eighth Judicial District
Balance Sheet
June 30, 2004

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 99	\$ 99
Cash in Bank	0	267	267
Equity in Pooled Cash and Investments:			
Cash with Trustee	43,186	27,426	70,612
Cash with Clerks, Register, and Sheriff	4,378	50	4,428
Total Assets	<u>\$ 47,564</u>	<u>\$ 27,842</u>	<u>\$ 75,406</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 1,484	\$ 51	\$ 1,535
Total Liabilities	<u>\$ 1,484</u>	<u>\$ 51</u>	<u>\$ 1,535</u>
<u>Fund Balances</u>			
Unreserved:			
Undesignated	\$ 46,080	\$ 27,791	\$ 73,871
Total Fund Balances	<u>\$ 46,080</u>	<u>\$ 27,791</u>	<u>\$ 73,871</u>
Total Liabilities and Fund Balances	<u>\$ 47,564</u>	<u>\$ 27,842</u>	<u>\$ 75,406</u>

District Attorney General
Eighth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2004

	District Attorney General Fund	Drug Task Force Fund	Other Funds	Total All Funds
<u>Revenues</u>				
District Attorney General Fees	\$ 68,500	\$ 0	\$ 0	\$ 68,500
Miscellaneous Receipts	7,069	208	0	7,277
Drug Task Force Forfeitures and Seizures	0	142,360	0	142,360
Drug Task Force Grant	0	95,000	0	95,000
Law Enforcement Grants	0	1,800	28,925	30,725
Asset Forfeiture Funds	0	7,992	0	7,992
Total Revenues	\$ 75,569	\$ 247,360	\$ 28,925	\$ 351,854
<u>Expenditures</u>				
Salaries and Wages:				
Assistants	\$ 0	\$ 0	\$ 27,422	\$ 27,422
Supervisor/Director	0	34,949	0	34,949
Clerical Personnel	33,330	22,344	0	55,674
Other Salaries and Wages	0	41,169	0	41,169
Other Fringe Benefits	842	22,712	0	23,554
Communication	4,967	12,477	0	17,444
Confidential Drug Enforcement Payments	0	33,100	0	33,100
Dues and Memberships	0	398	0	398
Maintenance and Repair Services -				
Vehicles	0	3,015	0	3,015
Postal Charges	0	36	0	36
Printing, Stationery, and Forms	0	276	0	276
Rentals	0	20,081	0	20,081
Tow-in Service	0	440	0	440
Travel	14,071	4,322	1,503	19,896
Tuition and Conference Fees	665	1,735	0	2,400
Other Contracted Services	3,331	0	0	3,331
Gasoline	0	7,524	0	7,524
Law Enforcement Supplies	0	1,528	0	1,528
Office Supplies	440	1,859	0	2,299
Periodicals	116	0	0	116
Other Supplies and Materials	2,541	0	0	2,541
Trustee's Commissions	687	1,378	0	2,065
Vehicle and Equipment Insurance	0	10,382	0	10,382
Other Charges	0	2,159	0	2,159

(Continued)

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

	District Attorney General Fund	Drug Task Force Fund	Other Funds	Total All Funds
<u>Expenditures (Cont.)</u>				
Communication Equipment	\$ 0	\$ 750	\$ 0	\$ 750
Vehicles	0	3,000	0	3,000
Office Equipment	2,013	0	0	2,013
Total Expenditures	<u>\$ 63,003</u>	<u>\$ 225,634</u>	<u>\$ 28,925</u>	<u>\$ 317,562</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 12,566</u>	<u>\$ 21,726</u>	<u>\$ 0</u>	<u>\$ 34,292</u>
Other Financing Sources (Uses):				
Transfers to District Attorneys' General Conference - Salary Supplements	<u>\$ (10,690)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (10,690)</u>
Net Change in Fund Balance	\$ 1,876	\$ 21,726	\$ 0	\$ 23,602
Fund Balances, July 1, 2003	<u>44,204</u>	<u>6,065</u>	<u>0</u>	<u>50,269</u>
Fund Balances, June 30, 2004	<u>\$ 46,080</u>	<u>\$ 27,791</u>	<u>\$ 0</u>	<u>\$ 73,871</u>

NINTH JUDICIAL DISTRICT

NINTH JUDICIAL DISTRICT

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

District Attorney General
Ninth Judicial District
Balance Sheet
June 30, 2004

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<hr/>			
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 355	\$ 355
Cash in Bank	0	1,002	1,002
Equity in Pooled Cash and Investments:			
Cash with Trustee	1,709	20,087	21,796
Due from Other Governments	1,774	11,753	13,527
Due from Roane County	319	513	832
	<hr/>		
Total Assets	\$ 3,802	\$ 33,710	\$ 37,512
	<hr/>		
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 0	\$ 174	\$ 174
Accrued Payroll	0	1,754	1,754
Total Liabilities	\$ 0	\$ 1,928	\$ 1,928
	<hr/>		
<u>Fund Balances</u>			
Unreserved:			
Undesignated	\$ 3,802	\$ 31,782	\$ 35,584
	<hr/>		
Total Fund Balances	\$ 3,802	\$ 31,782	\$ 35,584
	<hr/>		
Total Liabilities and Fund Balances	\$ 3,802	\$ 33,710	\$ 37,512
	<hr/>		

District Attorney General
Ninth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2004

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 16,616	\$ 0	\$ 16,616
Drug Control Fines	0	6,426	6,426
Drug Task Force Forfeitures and Seizures	0	22,785	22,785
Proceeds From Confiscated Property	0	2,304	2,304
Investment Income	0	232	232
Drug Task Force Grant	0	95,000	95,000
Total Revenues	<u>\$ 16,616</u>	<u>\$ 126,747</u>	<u>\$ 143,363</u>
<u>Expenditures</u>			
Salaries and Wages:			
Assistants	\$ 0	\$ 35,600	\$ 35,600
Supervisor/Director	0	11,494	11,494
Clerical Personnel	0	22,000	22,000
Audit Services	0	1,677	1,677
Other Fringe Benefits	0	16,073	16,073
Communication	1,140	6,704	7,844
Confidential Drug Enforcement Payments	0	6,273	6,273
Dues and Memberships	0	435	435
Maintenance and Repair Services:			
Office Equipment	1,245	2,019	3,264
Vehicles	0	1,101	1,101
Postal Charges	0	97	97
Rentals	1,858	4,879	6,737
Travel	125	1,281	1,406
Remittance of Revenue Collected	0	2,500	2,500
Other Contracted Services	6,417	473	6,890
Gasoline	0	2,678	2,678
Law Enforcement Supplies	0	5,652	5,652
Office Supplies	491	3,358	3,849
Other Supplies and Materials	0	1,902	1,902
Premium on Corporate Surety Bond	0	520	520

(Continued)

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

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Expenditures (Cont.)</u>			
Trustee's Commissions	\$ 171	\$ 1,161	\$ 1,332
Data processing Equipment	4,485	0	4,485
Furniture and Fixtures	1,442	0	1,442
Motor Vehicles	0	2,495	2,495
Office Equipment	1,195	1,951	3,146
Total Expenditures	\$ 18,569	\$ 132,323	\$ 150,892
Excess (Deficiency) of Revenues Over Expenditures	\$ (1,953)	\$ (5,576)	\$ (7,529)
Other Financing Sources (Uses):			
Transfers to District Attorneys' General Conference - Salary Supplements	\$ (2,588)	\$ 0	\$ (2,588)
Net Change in Fund Balance	\$ (4,541)	\$ (5,576)	\$ (10,117)
Fund Balances, July 1, 2003	8,343	37,358	45,701
Fund Balances, June 30, 2004	\$ 3,802	\$ 31,782	\$ 35,584

Note: The financial activity of the Drug Task Force Fund reflected above does not include activity of the Loudon County Metro Narcotics Unit (LCMN). Loudon County and the cities of Loudon and Lenoir have withdrawn from the Judicial District Drug Task Force. The financial statements for Loudon County Metro Narcotics Unit are included in the Annual financial Report of Loudon County.

TENTH JUDICIAL DISTRICT

TENTH JUDICIAL DISTRICT

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

STATUS OF PRIOR-YEAR CASH SHORTAGE

The review of the Tenth Judicial District Drug Task Force for the year ended June 30, 2002, revealed a cash shortage of \$18,923.50. During the year, \$17,802.50 of that amount was recovered from the surety bond company, leaving \$1,121.00 which the district was unable to recover.

District Attorney General
Tenth Judicial District
Balance Sheet
June 30, 2004

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<hr/>			
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 5,235	\$ 5,235
Cash in Bank	0	583,321	583,321
Equity in Pooled Cash and Investments:			
Cash with Trustee	54,702	187,822	242,524
Accounts Receivable	3,899	19,197	23,096
	<hr/>		
Total Assets	\$ 58,601	\$ 795,575	\$ 854,176
	<hr/>		
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 8,492	\$ 1,066	\$ 9,558
Due to Litigants, Heirs, and Others	0	584,081	584,081
Total Liabilities	\$ 8,492	\$ 585,147	\$ 593,639
	<hr/>		
<u>Fund Balances</u>			
Unreserved:			
Undesignated	\$ 50,109	\$ 210,428	\$ 260,537
	<hr/>		
Total Fund Balances	\$ 50,109	\$ 210,428	\$ 260,537
	<hr/>		
Total Liabilities and Fund Balances	\$ 58,601	\$ 795,575	\$ 854,176
	<hr/>		

District Attorney General
Tenth Judicial District
Summary of Financial Operations
For the Fiscal Year Ended June 30, 2004

	District Attorney General Fund	Drug Task Force Fund	Other Funds	Total All Funds
<u>Revenues</u>				
District Attorney General Fees	\$ 63,814	\$ 0	\$ 0	\$ 63,814
Drug Control Fines	0	38,365	0	38,365
Drug Task Force Forfeitures and Seizures	0	350,480	0	350,480
Contributions and Gifts	0	6,000	3,399	9,399
Insurance Recovery	0	15,081	0	15,081
Drug Task Force Grant	0	95,000	0	95,000
Other Federal Through State	0	0	10,199	10,199
Federal Asset Forfeiture Funds	0	6,455	0	6,455
Other Direct Federal Revenue	0	0	66,266	66,266
Contracted Services	0	20,697	0	20,697
Total Revenues	\$ 63,814	\$ 532,078	\$ 79,864	\$ 675,756
<u>Expenditures</u>				
Salaries and Wages:				
Drug Task Force Personnel	\$ 0	\$ 195,354	\$ 0	\$ 195,354
Assistant District Attorneys	0	0	64,170	64,170
Secretary(s)	0	26,449	0	26,449
Temporary Personnel	4,718	0	0	4,718
Overtime Pay	0	20,697	0	20,697
Inservice Training	4,994	320	0	5,314
Social Security	359	18,347	4,909	23,615
State Retirement	0	11,265	3,215	14,480
Employee and Dependent Insurance	0	31,202	9,775	40,977
Life Insurance	0	621	216	837
Unemployment Compensation	30	312	83	425
Audit Services	0	7,300	0	7,300
Communication	8,615	7,768	0	16,383
Confidential Drug Enforcement Payments	0	26,702	0	26,702
Dues and Memberships	1,335	1,280	0	2,615
Maintenance and Repair Services:				
Building	7,885	0	0	7,885
Vehicles	0	12,981	0	12,981
Rentals	0	16,551	0	16,551
Travel	28,027	5,064	13,598	46,689
Remittance of Revenues Collected	0	9,100	0	9,100

(Continued)

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

	District Attorney General Fund	Drug Task Force Fund	Other Funds	Total All Funds
<u>Expenditures (Cont.)</u>				
Law Enforcement Supplies	\$ 0	\$ 22,445	\$ 0	\$ 22,445
Office Supplies	2,233	31,278	0	33,511
Utilities	0	2,964	0	2,964
Other Supplies and Materials	2,399	0	0	2,399
Building and Contents Insurance	0	826	0	826
Liability Insurance	0	8,157	0	8,157
Trustee's Commissions	646	0	0	646
Workers' Compensation Insurance	11	5,881	154	6,046
Motor Vehicles	0	44,225	0	44,225
Office Equipment	0	1,915	0	1,915
Total Expenditures	\$ 61,252	\$ 509,004	\$ 96,120	\$ 666,376
Excess (Deficiency) of Revenues Over Expenditures	\$ 2,562	\$ 23,074	\$ (16,256)	\$ 9,380
<u>Other Financing Sources (Uses):</u>				
Transfers from the Drug Task Force Fund - Matching Funds for the Community Prosecution and Project Safe Neighborhoods	\$ 0	\$ 0	\$ 16,256	\$ 16,256
Transfers to District Attorney's General Conference - Salary Supplements	(29,022)	0	0	(29,022)
Transfers to Other Funds - Matching Funds for the Community Prosecution and Project Safe Neighborhoods	0	(16,256)	0	(16,256)
Total Other Financing Sources (Uses)	\$ (29,022)	\$ (16,256)	\$ 16,256	\$ (29,022)
Net Change in Fund Balance	\$ (26,460)	\$ 6,818	\$ 0	\$ (19,642)
Fund Balances, July 1, 2003	76,569	203,610	0	280,179
Fund Balances, June 30, 2004	\$ 50,109	\$ 210,428	\$ 0	\$ 260,537

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
For the Year Ended June 30, 2004

	District Attorney General Fund
<hr/>	
<u>ASSETS</u>	
Equity in Pooled Cash and Investments:	
Cash with Trustee	\$ 66,363
	<hr/>
Total Assets	\$ 66,363
	<hr/> <hr/>
 <u>LIABILITIES AND FUND BALANCES</u>	
 <u>Liabilities</u>	
Accounts Payable	\$ 5,474
Due to Other Funds	810
	<hr/>
Total Liabilities	\$ 6,284
	<hr/>
 <u>Fund Balances</u>	
Unreserved:	
Undesignated	\$ 60,079
	<hr/>
Total Liabilities and Fund Balances	\$ 66,363
	<hr/> <hr/>

District Attorney General
Eleventh Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2004

	District Attorney General Fund
<hr/>	
<u>Revenues</u>	
District Attorney General Fees	\$ 52,228
Investment Income	1,180
	<hr/>
Total Revenues	\$ 53,408
 <u>Expenditures</u>	
Dues and Memberships	\$ 1,975
Postal Charges	577
Tuition	400
Office Supplies	1,165
In Service/Staff Development	2,441
Software	39,834
Audio/Visual Equipment	2,411
Data Processing Equipment	19,134
	<hr/>
Total Expenditures	\$ 67,937
Excess (Deficiency) of Revenues Over Expenditures	\$ (14,529)
 Other Financing Sources (Uses):	
Transfer to District Attorney's General Conference - Salary Supplements	\$ (4,025)
Transfer to Hamilton County General Fund - Salary Supplement	(2,333)
	<hr/>
Total Other Financing Sources (Uses)	\$ (6,358)
Net Change in Fund Balance	\$ (20,887)
Balance, July 1, 2003	80,966
	<hr/>
Balance, June 30, 2004	\$ 60,079
	<hr/> <hr/>

TWELFTH JUDICIAL DISTRICT

TWELFTH JUDICIAL DISTRICT

FINDING 04.01 **DEFICIENCIES WERE NOTED IN DRUG TASK FORCE EXPENDITURES**

We noted the following deficiencies in Drug Task Force (DTF) expenditures:

- A. Original documentation was not on file in the County Mayor's Office to support all expenditures charged to DTF credit cards. These expenditures included charges for supplies, gasoline, Internet services, lodging, and meals. We extended our examination to determine that these goods and/or services were received.

- B. DTF funds were used to pay the monthly pager fees for the district attorney, assistant district attorneys, and the district attorney's secretaries. In addition, DTF funds were used to pay the monthly cellular telephone bill of an assistant district attorney. Since these expenditures were primarily for the benefit of the District Attorney's Office, we question the propriety of paying these expenditures with DTF funds. Chapter VI, Page 1, of the Tennessee Administrative Manual subrecipients, Byrne Formula Grants, states that purchases are to be made for the subrecipient's operation. Also, Section 39-17-420(c), Tennessee Code Annotated (TCA), states that all fines and forfeitures placed in the Drug Task Force Fund "shall be used exclusively for a drug enforcement or drug education program of the district." If the equipment and/or supplies purchased are used for both DTF and non-task force activities, the cost of the equipment should be allocated appropriately.

- C. The DTF did not comply with state and/or local travel policies as required by grant regulations. In several instances expenditures for lodging exceeded the limit established by the state and/or local travel policies. Also, meals were charged to the DTF credit card instead of reimbursing employees a per diem rate as established by the state and/or local travel policy.

RECOMMENDATION

The DTF should file detailed invoices to support all expenditures, and should make disbursements only for drug enforcement or drug education programs, as required by the Byrne Grant regulations and Section 39-17-420(c), TCA. If equipment and/or supplies are used for both DTF and non-task force activities, the cost of the equipment and/or supplies should be appropriately allocated. The DTF should follow the applicable state and/or local travel policies as required by grant regulations.

FINDING 04.02 SEVERAL LAW ENFORCEMENT AGENCIES DID NOT PARTICIPATE IN THE DRUG TASK FORCE

During the year, the Sequatchie County Sheriff's Department was the only agency to contribute to the operations of the Drug Task Force (DTF). The Twelfth Judicial District DTF was established in 1988 by an interlocal agreement among 27 law enforcement agencies within the district. This agreement provided that each agency would support the efforts of the drug task force with financial, equipment, and/or manpower contributions.

RECOMMENDATION

The law enforcement agencies within the judicial district should review their participation in the DTF, and agencies that do not wish to participate should withdraw from the interlocal agreement.

FINDING 04.03 THE DRUG TASK FORCE'S BOARD OF DIRECTORS DID NOT ASSUME SUFFICIENT OVERSIGHT RESPONSIBILITY

The Board of Directors of the Drug Task Force (DTF) did not assume sufficient oversight responsibility for the DTF's operations. During the year examined, the board held only one meeting, and only five of the 27 participating law enforcement agencies included in the interlocal agreement attended. One meeting was not sufficient to review and approve all the task force's operations.

RECOMMENDATION

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

FINDING 04.04 PAYMENTS TO CONFIDENTIAL INFORMANTS WERE NOT WITNESSED BY A SECOND OFFICER

Receipts for payments to confidential informants reflected the signature of only one officer. The Bureau of Justice Guidelines require that two agents witness payments to confidential informants.

RECOMMENDATION

The Drug Task Force director should require the signature of two officers for all payments to confidential informants.

PRIOR-YEAR FINDINGS NOT CORRECTED

(Ref: Report for the Year Ended June 30, 2003)

Finding Number	Page Number	Subject
03.01	81	Deficiencies Were Noted in Drug Task Force Expenditures
03.02	81	Several Law Enforcement Agencies Did Not Participate in the Drug Task Force
03.03	82	The Drug Task Force's Board of Directors Did Not Assume Sufficient Oversight Responsibility
03.04	82	Payments to Confidential Informants Were Not Witnessed by a Second Officer

District Attorney General
Twelfth Judicial District
Balance Sheet
For the Year Ended June 30, 2004

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 34,079	\$ 34,079
Equity in Pooled Cash and Investments:			
Cash with Trustee	60,621	63,110	123,731
Cash with Clerks, Register, and Sheriff	319	0	319
Due from Other Governments	1,805	0	1,805
Total Assets	<u>\$ 62,745</u>	<u>\$ 97,189</u>	<u>\$ 159,934</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Due to Litigants, Heirs, and Others	\$ 0	\$ 32,790	\$ 32,790
Total Liabilities	<u>\$ 0</u>	<u>\$ 32,790</u>	<u>\$ 32,790</u>
<u>Fund Balances</u>			
Unreserved:			
Undesignated	\$ 62,745	\$ 64,399	\$ 127,144
Total Fund Balances	<u>\$ 62,745</u>	<u>\$ 64,399</u>	<u>\$ 127,144</u>
Total Liabilities and Fund Balances	<u>\$ 62,745</u>	<u>\$ 97,189</u>	<u>\$ 159,934</u>

District Attorney General
Twelfth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2004

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
Drug Control Fines	\$ 0	\$ 11,279	\$ 11,279
District Attorney General Fees	21,151	0	21,151
Drug Task Force Forfeitures and Seizures	0	77,343	77,343
Sale of Property	0	14,150	14,150
Miscellaneous Refunds	0	123	123
Law Enforcement Grants	0	100,284	100,284
Contributions	0	1,500	1,500
Total Revenues	\$ 21,151	\$ 204,679	\$ 225,830
<u>Expenditures</u>			
Supervisor/Director	\$ 0	\$ 28,825	\$ 28,825
Deputy(ies)	0	25,502	25,502
Clerical Personnel	0	10,412	10,412
Overtime	0	7,287	7,287
Social Security Tax	0	5,510	5,510
State Retirement	0	715	715
Employee and Dependent Insurance	0	9,519	9,519
Unemployment Compensation	0	179	179
Advertising	159	150	309
Audit Services	0	2,081	2,081
Communication	2,679	6,782	9,461
Confidential Drug Enforcement Payments	0	29,053	29,053
Dues and Memberships	420	300	720
Janitorial Services	930	0	930
Maintenance & Repair Services - Vehicles	0	1,629	1,629
Rentals	3,400	5,305	8,705
Travel	0	3,728	3,728
In Service/Staff Development	650	0	650
Other Contracted Services	50	0	50
Electricity	0	1,116	1,116
Gasoline	0	4,148	4,148
Law Enforcement Supplies	2,001	0	2,001
Office Supplies	1,392	392	1,784
Periodicals	1,164	0	1,164
Vehicle Parts	0	275	275
Premiums on Corporate Surety Bonds	0	245	245
Trustee's Commission	209	1,007	1,216
Furniture and Fixtures	3,372	0	3,372
Other Charges	1,126	6,124	7,250
Law Enforcement Equipment	0	2,147	2,147
Motor Vehicles	0	15,300	15,300
Total Expenditures	\$ 17,552	\$ 167,731	\$ 185,283

(Continued)

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

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
Excess (Deficiency) of Revenues Over Expenditures	\$ 3,599	\$ 36,948	\$ 40,547
Other Financing Sources (Uses): Transfers to District Attorney's General Conference - Salary Supplements	\$ (3,010)	\$ 0	\$ (3,010)
Net Change in Fund Balance	\$ 589	\$ 36,948	\$ 37,537
Balance, July 1, 2003	62,156	27,451	89,607
Balance, June 30, 2004	\$ 62,745	\$ 64,399	\$ 127,144

THIRTEENTH JUDICIAL DISTRICT

THIRTEENTH JUDICIAL DISTRICT

FINDING 04.01 THE DISTRICT ATTORNEY GENERAL'S OFFICE HAD INADEQUATE CONTROLS OVER INVENTORY

The District Attorney General's Office did not maintain adequate controls over assets purchased with District Attorney General Funds. Inventory records of assets owned by the District Attorney General's Office were maintained. However, we noted several assets on the inventory that were not tagged or clearly marked as office property. Failure to properly tag or mark assets as office property weakens control over assets.

RECOMMENDATION

To improve controls over inventory, the District Attorney General's Office should tag all assets and ensure that inventory lists include property tag numbers.

FINDING 04.02 DEFICIENCIES WERE NOTED IN THE DRUG TASK FORCE'S PURCHASING PROCEDURES

The Putnam County Executive administers purchasing for the Judicial District Drug Task Fund; therefore, the purchasing procedures are the procedures implemented by Putnam County, Tennessee. We noted the following deficiencies in purchasing procedures during our examination of the Drug Task Force:

- A. In several instances, purchase orders were either not issued when required or were not issued properly. The failure to issue purchase orders properly results in the loss of control over who has purchasing authority and the ability to document purchasing commitments.
- B. In several instances, only copies of invoices were provided to the County Executive's Office as supporting documentation of purchases. The failure to provide original documentation for purchases results in the loss of assurance that goods and services were actually received. However, we extended our audit procedures and were able to determine that goods had been received and services had been rendered.
- C. We noted that the Drug Task Force did not process payments in a timely manner resulting in late charges on several invoices. Late fees on a copier payment plan totaled \$122 and late charges on the purchase of computers from Methamphetamine Initiative Grant funds totaled \$505. The payment of late charges increases the costs of the goods and services to the Drug Task Force unnecessarily.
- D. Drug Task Force personnel did not properly monitor the Drug Task Force expenditures relating to the Public Safety Partnership and Community

Policing Grant (CFDA No. 16.710) to determine that the expenditures were in accordance with grant guidelines. As a result, the Drug Task Force purchased meals and refreshments totaling \$1,162 for meetings and training seminars that were prohibited by the grant guidelines. Also, the Drug Task Force purchased name plates (\$315) for all of the offices located at the Drug Task Force building. Grant guidelines do not allow for miscellaneous costs that do not directly lead to the implementation or enhancement of the program.

RECOMMENDATION

Purchase orders should be issued properly for all applicable expenditures. Original documentation should be maintained for all expenditures. Also, invoices should be paid in a timely manner so that late charges are not incurred. Furthermore, officials should make sure that all purchases are allowable within the program guidelines.

MANAGEMENT'S RESPONSE – (Direct Quote)

- A. Properly issued purchase orders will be used for all future transactions.
- B. Only original invoices will be provided to the County Executive's Office as documentation of all future purchases.
- C. Late charges are initiated when the processing of payments takes longer than thirty (30) days. We will make every effort to see that invoices are processed and bills paid in a timely manner to avoid all future late charges.
- D. We have reviewed the spending guidelines for the particular grant money addressed and will make no further expenditures not in full compliance with the requirements of that grant including meals for training sessions or items such as nameplates for office doors. All purchases made will be those that directly lead to the implementation or enhancement of the grant program.

FINDING 04.03 **DEFICIENCIES WERE NOTED IN THE DRUG TASK FORCE'S TRAVEL DISBURSEMENTS**

According to grant guidelines, the Drug Task Force is to follow the uniform travel policy for the State of Tennessee. In general, this policy allows for the reimbursement of meals when overnight travel is required with the employee receiving 75 percent of the per diem rate on the day of arrival and the day of departure. The policy also establishes limits on lodging based upon the location. We noted the following instances in which management did not adequately review the travel payment requests for compliance with the travel guidelines:

- A. The Drug Task Force director, agents, a prosecutor, and two secretaries were reimbursed at 100 percent of the per diem travel rate for meals on the day of departure when they should have received only 75 percent of the daily per

diem for meals for this day. These reimbursements resulted in total overpayments of \$79.

- B. The Drug Task Force computer specialist was improperly reimbursed at 100 percent of the per diem travel rate for meals when no overnight stay was required, resulting in a \$30 overpayment.
- C. In some instances, lodging reimbursement rates were made in excess of the amounts allowed by the state regulations, resulting in overpayments of \$210.
- D. In two different instances, phone calls from hotels totaling \$19.34 were reimbursed by the Drug Task Force; however, the per diem established by the state travel policy includes meals and incidentals such as phone calls.
- E. Proper documentation was not included on all travel reimbursement claims. In one instance, a per diem rate for out-of-state travel was not included with the travel reimbursement claim, and in other instance, travel reimbursement claims did not include original invoices for lodging.

RECOMMENDATION

Travel expenditures should be properly reviewed before payment to ensure that they are made in accordance with the state travel policies as required by the grant guidelines.

MANAGEMENT'S RESPONSE – (Direct Quote)

- A. We understand that on arrival and departure dates, travel is reimbursed at seventy-five percent (75%) of the full per diem. These inadvertent overpayments are being recovered from the employees involved and re-deposited.
- B. No per diem payment is available when required travel does not mandate an overnight stay. This amount is being refunded by the Computer Specialist and re-deposited.
- C. The two hundred ten dollars (\$210.00) overpayment is being refunded by the employees involved and re-deposited.
- D. The phone calls involved have not been documented as government business, and the nineteen dollars and thirty-four cents (\$19.34) is being refunded by the employee involved and re-deposited.
- E. Proper documentation will be included with all travel reimbursement claims including original hotel bills.

The state travel regulations and policies of the Drug Task Force have been reviewed with all parties involved to insure future compliance.

FINDING 04.04 EQUIPMENT WAS NOT TAGGED OR MARKED AS PROPERTY OF THE DRUG TASK FORCE AND CERTAIN EQUIPMENT COULD NOT BE LOCATED

The Drug Task Force maintained an equipment inventory; however, we noted the following deficiencies related to inventory:

- A. The Drug Task Force did not maintain adequate controls over assets purchased with grant monies. We noted several sensitive assets in the nonconfidential operations of the Drug Task Force that were not tagged or clearly marked as office property. Failure to properly tag or mark assets as office property weakens control over assets.
- B. Also, we could not locate two GTX portable radios listed on the equipment inventory.

RECOMMENDATION

Internal controls over equipment should be strengthened.

MANAGEMENTS' RESPONSE – (Direct Quote)

Internal control over equipment and inventory will be strengthened. All Task Force equipment and office property will be properly tagged.

FINDING 04.05 THE DRUG TASK FORCE DID NOT MONITOR A SUBRECIPIENT OF FEDERAL AWARDS

The Methamphetamine Initiative Grant's approved application budget included a pass-through amount of \$25,000 for the Upper Cumberland Child Advocacy Center, a subrecipient of the grant. As part of the Drug Task Force's responsibilities for providing these funds to a subrecipient, they were responsible for monitoring the use of the grant funds. However, the Drug Task Force did not ensure that federal awards were used for authorized purposes in compliance with laws, regulations, and the provisions of contracts or grant agreements and that performance goals were achieved as required by OMB Circular A-133, Subpart D, Section .400(d)(3). Since the Drug Task Force did not comply with the monitoring requirements of OMB Circular A-133, the entire pass-through amount of \$25,000 is considered a questioned cost.

RECOMMENDATION

The Drug Task Force should monitor subrecipients to ensure that federal awards were used for authorized purposes as required by federal grant regulations.

MANAGEMENT'S RESPONSE – (Direct Quote)

At the beginning of this grant period, we did not understand the requirement to monitor sub-recipients to insure that federal awards were used for authorized purposes. In compliance with grant requirements, we are now in the process of performing that monitoring with the Child Advocacy Center to insure that those funds were spent appropriately and will document those findings for our file.

District Attorney General
Thirteenth Judicial District
Balance Sheet
For the Year Ended June 30, 2004

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<hr/>			
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 108,202	\$ 108,202
Equity in Pooled Cash and Investments:			
Cash with Trustee	4,855	244,822	249,677
Cash with Clerks, Register, and Sheriff	1,494	805	2,299
			<hr/>
Total Assets	\$ 6,349	\$ 353,829	\$ 360,178
			<hr/>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 0	\$ 98,391	\$ 98,391
Due to Litigants, Heirs & Others		106,626	106,626
			<hr/>
Total Liabilities	\$ 0	\$ 205,017	\$ 205,017
			<hr/>
<u>Fund Balances</u>			
Unreserved:			
Undesignated	\$ 6,349	\$ 148,812	\$ 155,161
			<hr/>
Total Fund Balances	\$ 6,349	\$ 148,812	\$ 155,161
			<hr/>
Total Liabilities and Fund Balances	\$ 6,349	\$ 353,829	\$ 360,178
			<hr/>

District Attorney General
Thirteenth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2004

	District Attorney General Fund	District Attorney General Fund	Total All Funds
<u>Revenues</u>			
Drug Control Fines	\$ 0	\$ 2,146	\$ 2,146
District Attorney General Fees	32,507	0	32,507
Drug Task Force Forfeitures and Seizures	0	7,263	7,263
Lease/Rentals	0	9,000	9,000
Miscellaneous Refunds	1,113	271	1,384
Law Enforcement Grants	0	592,167	592,167
Total Revenues	<u>\$ 33,620</u>	<u>610,847</u>	<u>644,467</u>
<u>Expenditures</u>			
Secretaries	\$ 0	\$ 90,989	\$ 90,989
In Service Training	0	13,770	13,770
Other Fringe Benefits	0	27,287	27,287
Jury and Witness Fees	508	0	508
Communications	4,703	16,093	20,796
Confidential Drug Enforcement Payments	0	4,478	4,478
Dues and Memberships	600	0	600
Rentals	1,840	26,318	28,158
Travel	13,941	8,519	22,460
Other Contracted Services	2,360	0	2,360
Gasoline	0	2,738	2,738
Office Supplies	1,363	36,287	37,650
Utilities	434	7,410	7,844
Other Supplies and Materials	0	759	759
Other Charges	1,245	85,310	86,555
Motor Vehicles	0	5,844	5,844
Office Equipment	1,857	0	1,857
Other Equipment	0	179,965	179,965
Total Expenditures	<u>\$ 28,851</u>	<u>\$ 505,767</u>	<u>\$ 534,618</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 4,769</u>	<u>\$ 105,080</u>	<u>\$ 109,849</u>

(Continued)

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

	District Attorney General Fund	District Attorney General Fund	Total All Funds
<hr/>			
Other Financing Sources (Uses):			
Transfer to District Attorney's			
General Conference - Salary Supplement	\$ (2,924)	\$ 0	\$ (2,924)
	<hr/>		
Net Change in Fund Balance	\$ 1,845	\$ 105,080	\$ 106,925
Balance, July 1, 2003	4,504	43,732	48,236
	<hr/>		
Balance, June 30, 2004	\$ 6,349	\$ 148,812	\$ 155,161
	<hr/> <hr/>		

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
For the Year Ended June 30, 2004

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 26,076	\$ 26,076
Cash in Bank	0	3,700	3,700
Equity in Pooled Cash and Investments:			
Cash with Trustee	15,235	172,289	187,524
Accounts Receivable	732	14,505	15,237
Total Assets	<u>\$ 15,967</u>	<u>\$ 216,570</u>	<u>\$ 232,537</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Due to Litigants, Heirs, and Others	\$ 0	\$ 29,274	\$ 29,274
<u>Fund Balances</u>			
Unreserved:			
Undesignated	\$ 15,967	\$ 187,296	\$ 203,263
Total Liabilities and Fund Balances	<u>\$ 15,967</u>	<u>\$ 216,570</u>	<u>\$ 232,537</u>

District Attorney General
Fourteenth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2004

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
Drug Control Fines	\$ 0	\$ 91,600	\$ 91,600
District Attorney General Fees	11,745	0	11,745
Drug Task Force Forfeitures and Seizures	0	121,553	121,553
Investment Income	0	1,476	1,476
Miscellaneous Refunds	36	2,062	2,098
Contributions	0	1,757	1,757
Other	0	10,324	10,324
Law Enforcement Grants	0	99,024	99,024
Total Revenues	\$ 11,781	\$ 327,796	\$ 339,577
<u>Expenditures</u>			
Supervisor/Director	\$ 0	\$ 16,252	\$ 16,252
Investigator(s)	0	73,212	73,212
Part-time Personnel	0	2,700	2,700
Clerical Personnel	1,500	1,500	3,000
Overtime Pay	0	8,838	8,838
Other Salaries & Wages	0	1,901	1,901
Social Security Tax	0	6,595	6,595
State Retirement	0	9,087	9,087
Medical Insurance	0	12,997	12,997
Dental Insurance	0	1,869	1,869
Audit Services	0	1,687	1,687
Communication	4,520	6,370	10,890
Contributions	0	6,759	6,759
Confidential Drug Enforcement Payments	0	1,725	1,725
Dues and Memberships	0	300	300
Janitorial Services	2,120	0	2,120
Maintenance and Repair Services - Vehicles	0	3,759	3,759
Travel	0	10,301	10,301
Office Supplies	2,764	2,744	5,508
Law Enforcement Supplies	0	3,493	3,493

(Continued)

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

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Expenditures (Cont.)</u>			
Uniforms	\$ 0	\$ 2,252	\$ 2,252
Other Supplies and Materials	30	6,438	6,468
Vehicle and Equipment Insurance	0	2,844	2,844
Other Charges	1,124	1,418	2,542
	<hr/>		
Total Expenditures	\$ 12,058	\$ 185,041	\$ 197,099
	<hr/>		
Excess (Deficiency) of Revenues Over Expenditures	\$ (277)	\$ 142,755	\$ 142,478
	<hr/>		
Other Financing Sources (Uses): Transfers to District Attorney's General Conference:			
Rentals	\$ (8,400)	\$ 0	\$ (8,400)
Registration Fees	(630)	0	(630)
Salary Supplement	0	(62,659)	(62,659)
	<hr/>		
Total Other Financing Sources (Uses)	\$ (9,030)	\$ (62,659)	\$ (71,689)
	<hr/>		
Net Change in Fund Balance	\$ (9,307)	\$ 80,096	\$ 70,789
Balance, July 1, 2003	25,274	107,200	132,474
	<hr/>		
Balance, June 30, 2004	\$ 15,967	\$ 187,296	\$ 203,263
	<hr/> <hr/>		

FIFTEENTH JUDICIAL DISTRICT

FIFTEENTH JUDICIAL DISTRICT

FINDING 04.01 **THE FEDERAL GRANT REPORTS DID NOT AGREE WITH THE ACCOUNTING RECORDS**

The federal grant reports for the Edward Byrne Memorial Grant Program did not agree with the official accounting records. This difference occurred because the Drug Task Force Director prepared the grant reports from records on file at the task force rather than from the official records maintained by the County Mayor's office.

RECOMMENDATION

The federal grant reports for the Edward Byrne Memorial Grant Program should be prepared from the official accounting records maintained by the County Mayor's office.

District Attorney General
Fifteenth Judicial District
Balance Sheet
For the Year Ended June 30, 2004

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 239,524	\$ 239,524
Cash in Bank	0	5,109	5,109
Equity in Pooled Cash and Investments:			
Cash with Trustee	318	299,398	299,716
Due from Other Governments	0	27,212	27,212
Total Assets	<u>\$ 318</u>	<u>\$ 571,243</u>	<u>\$ 571,561</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 0	\$ 8,809	\$ 8,809
Due to Trousdale County General Fund	0	30,275	30,275
Due to Litigants, Heirs, and Others	0	229,560	229,560
Total Liabilities	<u>\$ 0</u>	<u>\$ 268,644</u>	<u>\$ 268,644</u>
<u>Fund Balances</u>			
Unreserved:			
Undesignated	\$ 318	\$ 302,599	\$ 302,917
Total Fund Balances	<u>\$ 318</u>	<u>\$ 302,599</u>	<u>\$ 302,917</u>
Total Liabilities and Fund Balances	<u>\$ 318</u>	<u>\$ 571,243</u>	<u>\$ 571,561</u>

District Attorney General
Fifteenth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2004

	District Attorney General Funds	Drug Task Force Funds	Total All Funds
<u>Revenues</u>			
Drug Control Fines	\$ 0	\$ 27,186	\$ 27,186
District Attorney General Fees	13,719	0	13,719
Drug Task Force Forfeitures and Seizures	0	6,475	6,475
Proceeds from Confiscated Property	0	5,559	5,559
Damages Recovered from Individuals	0	1,289	1,289
Law Enforcement Grants	0	95,000	95,000
Contributions	10,000	7,000	17,000
Total Revenue	\$ 23,719	\$ 142,509	\$ 166,228
<u>Expenditures</u>			
Other Salaries and Wages	\$ 0	\$ 115,472	\$ 115,472
Communications	0	10,629	10,629
Confidential Drug Enforcement Payments	0	8,686	8,686
Equipment	0	581	581
Maintenance and Repair Services - Vehicles	0	6,134	6,134
Rentals	0	11,111	11,111
Tow-in Services	0	1,225	1,225
Travel	2,661	5,637	8,298
Other Contracted Services	1,000	0	1,000
Animal Food and Supplies	0	979	979
Gasoline	0	158	158
Library Books/Media	1,663	0	1,663
Office Supplies	0	2,763	2,763
Other Supplies and Materials	50	6,776	6,826
Trustee's Commission	146	510	656
In Service/Staff Development	1,270	2,620	3,890
Other Charges	927	2,922	3,849
Communication Equipment	0	8,517	8,517
Motor Vehicles	0	16,300	16,300
Other Equipment	0	7,556	7,556
Total Expenditures	\$ 7,717	\$ 208,576	\$ 216,293

(Continued)

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

	District Attorney General Funds	Drug Task Force Funds	Total All Funds
Excess (Deficiency) of Revenues Over Expenditures	\$ 16,002	\$ (66,067)	\$ (50,065)
Other Financing Sources (Uses):			
Transfers to District Attorney's General Conference - Salary Supplements	\$ (19,251)	\$ 0	\$ (19,251)
Net Change in Fund Balance	\$ (3,249)	\$ (66,067)	\$ (69,316)
Balance, July 1, 2003	3,567	368,666	372,233
Balance, June 30, 2004	\$ 318	\$ 302,599	\$ 302,917

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, 2004

	<u>District Attorney General Fund</u>
 <u>ASSETS</u>	
Cash with Trustee	\$ 113,318
Cash with Clerks, Register, and Sheriff	3,238
Due from Other Governments	<u>663</u>
Total Assets	<u><u>\$ 117,219</u></u>
 <u>FUND BALANCE</u>	
<u>Fund Balance</u>	
Unreserved:	
Undesignated	<u>\$ 117,219</u>
Total Fund Balance	<u><u>\$ 117,219</u></u>

District Attorney General
Sixteenth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2004

	District Attorney General Fund
<hr/>	
<u>Revenues</u>	
District Attorney General Fees	\$ 52,399
Total Revenues	<u>\$ 52,399</u>
<u>Expenditures</u>	
Trustee's Commission	\$ 482
Dues and Memberships	970
Travel	625
Other Supplies and Materials	912
Office Equipment	<u>4,437</u>
Total Expenditures	<u>\$ 7,426</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 44,973</u>
Other Financing Sources (Uses):	
Transfers to DAG Conference:	
Salary Supplement	\$ (34,304)
Grant Matching	<u>(28,594)</u>
Total Other Financing Sources (Uses)	<u>\$ (62,898)</u>
Net Change in Fund Balance	\$ (17,925)
Balance, July 1, 2003	<u>135,144</u>
Balance, June 30, 2004	<u><u>\$ 117,219</u></u>

SEVENTEENTH JUDICIAL DISTRICT

SEVENTEENTH JUDICIAL DISTRICT

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

District Attorney General
Seventeenth Judicial District
Balance Sheet
June 30, 2004

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 3,471	\$ 3,471
Cash with Clerks, Register, and Sheriff	268	1,078	1,346
Equity in Pooled Cash and Investment:			
Cash with Trustee	45,605	102,646	148,251
Account Receivable	0	290	290
Due from Other Governments	539	12,388	12,927
	<hr/>		
Total Assets	\$ 46,412	\$ 119,873	\$ 166,285
	<hr/> <hr/>		
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 357	\$ 1,281	\$ 1,638
Due to Litigants, Heirs, and Others	0	1,117	1,117
Total Liabilities	\$ 357	\$ 2,398	\$ 2,755
	<hr/>		
<u>Fund Balances</u>			
Unreserved:			
Undesignated	\$ 46,055	\$ 117,475	\$ 163,530
Total Fund Balances	\$ 46,055	\$ 117,475	\$ 163,530
	<hr/>		
Total Liabilities and Fund Balances	\$ 46,412	\$ 119,873	\$ 166,285
	<hr/> <hr/>		

District Attorney General
Seventeenth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2004

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 13,388	\$ 0	\$ 13,388
Officers Costs	0	721	721
Drug Control Fines	0	40,084	40,084
Drug Task Force Forfeitures & Seizures	0	64,778	64,778
Drug Task Force Grant	0	95,000	95,000
Miscellaneous Refunds	600	3,115	3,715
Total Revenues	\$ 13,988	\$ 203,698	\$ 217,686
<u>Expenditures</u>			
Supervisor/Director	\$ 0	\$ 39,522	\$ 39,522
Salary Supplements	0	9,075	9,075
Secretary(s)	0	19,927	19,927
Social Security	0	4,249	4,249
State Retirement	0	1,942	1,942
Employee and Dependent Insurance	0	10	10
Disability Insurance	0	1,747	1,747
Unemployment Compensation	0	1,003	1,003
Employer Medicare	0	994	994
Communication	0	14,201	14,201
Contracts with Government Agencies	0	1,117	1,117
Dues and Memberships	210	600	810
Maintenance & Repair Services - Building	0	123	123
Maintenance & Repair Services - Equipment	0	1,070	1,070
Maintenance & Repair Services - Vehicles	0	3,367	3,367
Medical and Dental Services	0	9,346	9,346
Confidential Drug Buys	0	16,890	16,890
Confidential Informant Fees	0	2,945	2,945
Confidential Informant Expenses	0	387	387
Confidential Miscellaneous Expenses	0	1,914	1,914
Postal Charges	0	606	606
Rentals	0	13,144	13,144

(Continued)

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

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Expenditures (Cont.)</u>			
Tow-in Services	\$ 0	\$ 765	\$ 765
Travel	5,152	3,860	9,012
Electricity	0	1,113	1,113
Gasoline	0	10,550	10,550
Law Enforcement Supplies	0	2,025	2,025
Natural Gas	0	457	457
Office Supplies	0	1,961	1,961
Tires and Tubes	0	1,652	1,652
Uniforms	0	2,000	2,000
Utilities	0	1,123	1,123
Water and Sewer	0	42	42
Trustee's Commission	137	1,045	1,182
In-Service/Staff Development	1,195	5,034	6,229
Other Charges	76	1,901	1,977
Law Enforcement Equipment	0	16	16
Office Equipment	0	827	827
Motor Vehicles	0	19,700	19,700
Periodicals	1,705	0	1,705
Total Expenditures	<u>\$ 8,475</u>	<u>\$ 198,250</u>	<u>\$ 206,725</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 5,513</u>	<u>\$ 5,448</u>	<u>\$ 10,961</u>
Net Change in Fund Balance	\$ 5,513	\$ 5,448	\$ 10,961
Fund Balance, July 1, 2003	<u>40,542</u>	<u>112,027</u>	<u>152,569</u>
Fund Balance, June 30, 2004	<u>\$ 46,055</u>	<u>\$ 117,475</u>	<u>\$ 163,530</u>

EIGHTEENTH JUDICIAL DISTRICT

EIGHTEENTH JUDICIAL DISTRICT

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

District Attorney General
Eighteenth Judicial District
Combining Balance Sheet
June 30, 2004

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Equity in Pooled Cash and Investments:			
Cash with Trustee	\$ 133,671	\$ 669,161	\$ 802,832
Accounts Receivable	0	103,579	103,579
	<hr/>		
Total Assets	\$ 133,671	\$ 772,740	\$ 906,411
	<hr/> <hr/>		
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 0	\$ 9,731	\$ 9,731
Total Liabilities	\$ 0	\$ 9,731	\$ 9,731
	<hr/>		
<u>Fund Balances</u>			
Unreserved:			
Undesignated	\$ 133,671	\$ 763,009	\$ 896,680
Total Fund Balances	\$ 133,671	\$ 763,009	\$ 896,680
	<hr/>		
Total Liabilities and Fund Balances	\$ 133,671	\$ 772,740	\$ 906,411
	<hr/> <hr/>		

District Attorney General
Eighteenth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2004

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
Drug Control Fines	\$ 0	\$ 87,174	\$ 87,174
Drug Task Force Forfeitures and Seizures	0	123,850	123,850
Miscellaneous Refunds	0	700	700
Court Ordered Restitution	0	210	210
Contributions	0	9,413	9,413
Auction Proceeds	0	20,929	20,929
District Attorney General Fees	34,232	0	34,232
Drug Control Grant	0	95,000	95,000
Drug Enforcement	0	100,880	100,880
Total Revenues	<u>\$ 34,232</u>	<u>\$ 438,156</u>	<u>\$ 472,388</u>
<u>Expenditures</u>			
Salary Reimbursements:			
Criminal Investigators	\$ 1,700	\$ 237,321	\$ 239,021
Communications	0	22,674	22,674
Vehicle Maintenance & Repair	0	24,916	24,916
Building and Office Rental	0	18,000	18,000
Postage	0	126	126
Travel and In-Service	8,189	5,815	14,004
Tow-in Service	0	1,467	1,467
Office Supplies	95	5,773	5,868
Utilities	0	3,284	3,284
Trust Fund Judgments	0	67,745	67,745
Insurance	0	6,311	6,311
Other Charges	0	181	181
Canine Expense	0	581	581
Trustee's Commission	0	1,061	1,061
Audio/Video Equipment	0	423	423
Contracted Services	11,825	15,171	26,996
Transcripts	4,202	0	4,202
Membership Dues	690	655	1,345
Uniforms	0	1,139	1,139
Office Furniture and Equipment	4,839	200	5,039
Drug Buys	0	7,641	7,641
Payments to Confidential Informants	0	15,279	15,279
Undercover Operating Expenses	0	12,080	12,080
Audit Services	0	3,592	3,592
Subscriptions	0	76	76
Computer Hardware/Software	732	243	975

(Continued)

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

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
	<hr/>		<hr/>
<u>Expenditures (Cont.)</u>			
Law Enforcement Equipment	\$ 0	\$ 20,408	\$ 20,408
Medical Expense	0	576	576
Storage Facility	0	1,680	1,680
Motor Vehicles	0	27,300	27,300
	<hr/>		<hr/>
Total Expenditures	\$ 32,272	\$ 501,718	\$ 533,990
	<hr/>		<hr/>
Excess (Deficiency) of Revenues Over Expenditures	\$ 1,960	\$ (63,562)	\$ (61,602)
	<hr/>		<hr/>
Net Change in Fund Balance	\$ 1,960	\$ (63,562)	\$ (61,602)
Fund Balance, July 1, 2003	131,711	826,571	958,282
	<hr/>		<hr/>
Fund Balance, June 30, 2004	\$ 133,671	\$ 763,009	\$ 896,680
	<hr/>		<hr/>

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, 2004

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 2,910	\$ 2,910
Cash in Bank	0	2,275	2,275
Equity in Pooled Cash and Investments:			
Cash with Trustee	30,343	194,220	224,563
Cash with Clerks, Register, and Sheriff	0	786	786
Due from Other Governments	0	18,088	18,088
Accrued Interest Receivable	0	132	132
 Total Assets	 \$ 30,343	 \$ 218,411	 \$ 248,754
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 0	\$ 6,234	\$ 6,234
Payroll Deductions Payable	0	87	87
Due to Other Funds	0	72	72
Total Liabilities	\$ 0	\$ 6,393	\$ 6,393
<u>Fund Balances</u>			
Unreserved:			
Undesignated	\$ 30,343	\$ 212,018	\$ 242,361
Total Fund Balances	\$ 30,343	\$ 212,018	\$ 242,361
 Total Liabilities and Fund Balances	 \$ 30,343	 \$ 218,411	 \$ 248,754

District Attorney General
Nineteenth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2004

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
Drug Control Fines	\$ 0	\$ 17,642	\$ 17,642
Drug Task Force Forfeitures and Seizures	0	80,139	80,139
Investment Income	0	1,510	1,510
District Attorney General Fees	40,989	0	40,989
Drug Control Grant	0	99,424	99,424
Total Revenues	\$ 40,989	\$ 198,715	\$ 239,704
<u>Expenditures</u>			
Secretary	\$ 0	\$ 31,885	\$ 31,885
Social Security	0	1,958	1,958
State Retirement	0	3,654	3,654
Life Insurance	0	50	50
Medical Insurance	0	3,076	3,076
Employer Medicare	0	458	458
Other Fringe Benefits	0	18	18
Audit Services	0	1,320	1,320
Communication	1,132	9,156	10,288
Contracted Services	19,059	24	19,083
Drug Buys	0	9,245	9,245
Informant Pay	0	10,075	10,075
Other Investigative Expenses	0	346	346
Dues and Memberships	310	0	310
Freight	35	0	35
Legal Notices, Recording and Court Costs	22	0	22
Licenses	0	128	128
Maintenance and Repair Services - Equipment	0	50	50
Maintenance and Repair Services - Office Equipment	0	400	400
Maintenance and Repair Services - Vehicles	0	3,104	3,104
Medical and Dental Services	0	155	155
Postal Charges	0	119	119
Rentals	0	7,182	7,182
Tow-in Service	0	105	105
Printing, Stationery & Forms	0	234	234
Travel	6,233	4,659	10,892
Tuition	1,395	995	2,390
Disposal Fees	0	117	117
Other Contracted Services	350	89	439
Custodial Supplies	33	121	154

(Continued)

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

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Expenditures (Cont.)</u>			
Data Processing Supplies	\$ 0	\$ 250	\$ 250
Duplicating Supplies	0	272	272
Electricity	0	1,064	1,064
Food Supplies	42	6	48
Gasoline	0	6,658	6,658
Library Books	0	376	376
Natural Gas	0	486	486
Office Supplies	19	530	549
Periodicals	0	600	600
Tires and Tubes	0	501	501
Uniforms	0	440	440
Vehicle Parts	0	66	66
Water and Sewer	0	189	189
Other Supplies and Materials	127	1,221	1,348
Building and Contents Insurance	0	2,800	2,800
Premium on Corporate Surety Bonds	0	527	527
Liability Insurance	0	570	570
Vehicle and Equipment Insurance	0	4,936	4,936
Workman's Compensation Insurance	0	150	150
Communication Equipment	0	6,490	6,490
Data Processing Equipment	0	2,535	2,535
Furniture and Fixtures	1,540	0	1,540
Motor Vehicles	0	21,384	21,384
Other Equipment	0	1,114	1,114
Total Expenditures	<u>\$ 30,297</u>	<u>\$ 141,888</u>	<u>\$ 172,185</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 10,692</u>	<u>\$ 56,827</u>	<u>\$ 67,519</u>
Net Change in Fund Balance	\$ 10,692	\$ 56,827	\$ 67,519
Fund Balance, July 1, 2003	19,651	155,191	174,842
Fund Balance, June 30, 2004	<u>\$ 30,343</u>	<u>\$ 212,018</u>	<u>\$ 242,361</u>

TWENTIETH JUDICIAL DISTRICT

TWENTIETH JUDICIAL DISTRICT

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

Twentieth Judicial District
District Attorney General
Balance Sheet
For the Year Ended June 30, 2004

	District Attorney General Fund	U.S. District Attorney General Federal Asset Forfeiture Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>				
Cash:				
Cash on Hand	\$ 0	\$ 5,000	\$ 20,000	\$ 25,000
Equity in Pooled Cash and Investments:				
Cash with Trustee	32,639	48,083	1,684,676	1,765,398
Investments	38,382	56,546	1,981,152	2,076,080
Accounts Receivable	1,285	31	26,767	28,083
Other Current Assets	0	1,180	50	1,230
Total Assets	\$ 72,306	\$ 110,840	\$ 3,712,645	\$ 3,895,791
<u>LIABILITIES AND FUND BALANCES</u>				
<u>Liabilities</u>				
Accounts Payable	\$ 12,105	\$ 9,026	\$ 183,362	\$ 204,493
Accrued Payroll	0	0	4,029	4,029
Other Current Liabilities	0	52,680	1,420,708	1,473,388
Total Liabilities	\$ 12,105	\$ 61,706	\$ 1,608,099	\$ 1,681,910
<u>Fund Balances</u>				
Undesignated	\$ 60,201	\$ 49,134	\$ 2,104,546	\$ 2,213,881
Total Fund Balances	\$ 60,201	\$ 49,134	\$ 2,104,546	\$ 2,213,881
Total Liabilities and Fund Balances	\$ 72,306	\$ 110,840	\$ 3,712,645	\$ 3,895,791

District Attorney General
Twentieth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2004

	District Attorney General Fund	U.S. District Attorney General Federal Asset Forfeiture Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>				
District Attorney General Fees	\$ 51,499	\$ 0	\$ 0	\$ 51,499
Charges for Current Services	0	0	20	20
Drug Control Fines	0	0	2,000	2,000
Forfeitures & Seizures	0	0	740,056	740,056
Investment Income	243	640	20,609	21,492
Sale of Equipment	0	0	1,319	1,319
Proceeds from Confiscated Property	0	4,815	339,102	343,917
Asset Forfeiture Funds	0	171,861	3,459	175,320
Total Revenues	\$ 51,742	\$ 177,316	\$ 1,106,565	\$ 1,335,623
<u>Expenditures</u>				
Investigators	\$ 0	\$ 59	\$ 42,219	\$ 42,278
Secretary(s)	0	0	261,714	261,714
Longevity Pay	0	0	578	578
Overtime Pay	0	0	483,384	483,384
Social Security	0	0	47,299	47,299
Employee and Dependent Insurance	0	0	12,252	12,252
Life Insurance	0	0	388	388
Dental Insurance	0	0	546	546
Local Retirement	0	0	69,230	69,230
Employer Medicare	0	0	9,724	9,724
Other Fringe Benefits	0	0	75	75
Accounting Services	0	0	1,423	1,423
Communication	7,201	6,649	203,881	217,731
Data Processing Services	0	0	28,200	28,200
Confidential Drug Enforcement Payments	0	0	8,325	8,325
Dues and Memberships	420	17,320	1,873	19,613
Janitorial Services	0	0	10,080	10,080
Legal Services	30	0	22	52
Maintenance and Repair Services:				
Office Equipment	9,417	879	92,045	102,341
Vehicles	0	9,376	41,553	50,929
Pest Control	0	0	853	853
Postal Charges	0	126	2,070	2,196
Printing, Stationary, and Forms	96	0	387	483
Rentals	0	77	11,508	11,585
Travel	2,240	0	8,456	10,696

(Continued)

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

	District Attorney General Fund	U.S. District Attorney General Federal Asset Forfeiture Fund	Drug Task Force Fund	Total All Funds
<u>Expenditures (Cont.)</u>				
Disposal Fees	\$ 0	\$ 0	\$ 2,455	\$ 2,455
Permits	0	0	974	974
Other Contracted Services	0	452	666,753	667,205
Electricity	0	0	14,903	14,903
Gasoline	0	9,259	684	9,943
Utilities	0	0	136	136
Food Supplies	0	0	234	234
Law Enforcement Supplies	0	684	653	1,337
Natural Gas	0	0	2,678	2,678
Office Supplies	0	694	15,278	15,972
Periodicals	0	1,681	0	1,681
Small Tools	0	43	30,342	30,385
Water and Sewer	0	0	1,178	1,178
Other Supplies and Materials	0	0	3,902	3,902
Other Charges	0	0	4,675	4,675
Tires and Tubes	0	1,052	0	1,052
Lubricants	0	593	0	593
Liability Insurance	0	0	2,378	2,378
Vehicle and Equipment Insurance	0	0	2,286	2,286
Other Equipment	0	0	229	229
Law Enforcement Equipment	162	0	0	162
Data Processing Equipment	2,952	0	130,974	133,926
Motor Vehicles	0	0	12,447	12,447
Office Equipment	0	0	38,925	38,925
Furniture and Fixtures	0	57,856	0	57,856
Total Expenditures	\$ 22,518	\$ 106,800	\$ 2,270,169	\$ 2,399,487
Excess (Deficiency) of Revenues Over Expenditures	\$ 29,224	\$ 70,516	\$ (1,163,604)	\$ (1,063,864)
Other Financing Sources (Uses):				
Transfers to General Fund	0	0	(172,086)	(172,086)
Transfers to Law Enforcement Block Grant Fund	(10,366)	(19,927)	0	(30,293)
Total Other Financing Sources (Uses)	\$ (10,366)	\$ (19,927)	\$ (172,086)	\$ (202,379)
Net Change in Fund Balance	\$ 18,858	\$ 50,589	\$ (1,335,690)	\$ (1,266,243)
Balance, July 1, 2003	41,343	(1,455)	3,440,236	3,480,124
Balance, June 30, 2004	\$ 60,201	\$ 49,134	\$ 2,104,546	\$ 2,213,881

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, 2004

	District Attorney General Fund	Drug Task Force Fund	DUI Task Force Fund	Total All Funds
<u>ASSETS</u>				
Cash:				
Cash on Hand	\$ 150	\$ 6,555	\$ 0	\$ 6,705
Equity in Pooled Cash and Investments:				
Cash with Trustee	142,531	613,838	3,248	759,617
Accrued Interest Receivable	0	1,851	0	1,851
Due from Other Governments	373	0	0	373
Total Assets	<u>\$ 143,054</u>	<u>\$ 622,244</u>	<u>\$ 3,248</u>	<u>\$ 768,546</u>
<u>LIABILITIES AND FUND BALANCES</u>				
<u>Liabilities</u>				
Accounts Payable	\$ 619	\$ 0	\$ 0	\$ 619
Total Liabilities	<u>\$ 619</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 619</u>
<u>Fund Balances</u>				
Unreserved:				
Undesignated	\$ 142,435	\$ 622,244	\$ 3,248	\$ 767,927
Total Fund Balances	<u>\$ 142,435</u>	<u>\$ 622,244</u>	<u>\$ 3,248</u>	<u>\$ 767,927</u>
Total Liabilities and Fund Balances	<u>\$ 143,054</u>	<u>\$ 622,244</u>	<u>\$ 3,248</u>	<u>\$ 768,546</u>

District Attorney General
Twenty-First Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2004

	District Attorney General Fund	Drug Task Force Fund	DUI Task Force Fund	Total All Funds
<u>Revenues</u>				
District Attorney General Fees	\$ 81,343	\$ 0	\$ 0	\$ 81,343
Drug Control Fines	0	71,761	0	71,761
DUI Treatment Fines	0	0	2,000	2,000
Drug Task Force Forfeitures & Seizures	0	329,682	0	329,682
Proceeds from Confiscated Property	0	27,172	0	27,172
Drug Task Force Grant	0	95,000	0	95,000
Investment Income	0	28,115	0	28,115
Other Direct Federal Revenue	0	167,468	0	167,468
Contributions	0	117,565	0	117,565
Donations	0	3,000	0	3,000
Total Revenues	\$ 81,343	\$ 839,763	\$ 2,000	\$ 923,106
<u>Expenditures</u>				
Supervisor/Director	\$ 0	\$ 47,029	\$ 0	\$ 47,029
Assistant(s)	0	109,856	0	109,856
Investigator(s)	0	236,495	0	236,495
Salary Supplements	0	4,400	0	4,400
Secretary(s)	0	35,006	0	35,006
Overtime Pay	0	55,352	0	55,352
Other Salaries & Wages	13,636	8,896	0	22,532
Other Per Diem & Fees	0	4,581	0	4,581
Advertising	0	269	0	269
Audit Services	0	869	0	869
Communication	9,320	22,317	0	31,637
Data Processing Services	0	30	0	30
Dues and Memberships	315	0	0	315
Confidential Drug Enforcement	0	1,003	0	1,003
Operating Lease Payments	0	27,174	0	27,174
Maintenance & Repair Services:				
Equipment	0	308	0	308
Office	0	305	0	305
Vehicles	0	22,262	0	22,262
Postal Charges	0	766	0	766
Printing, Stationary, and Forms	0	168	0	168
Rentals	0	152	0	152
Tow-in Services	0	573	0	573

(Continued)

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

	District Attorney General Fund	Drug Task Force Fund	DUI Task Force Fund	Total All Funds
<u>Expenditures (Cont.)</u>				
Travel	\$ 5,446	\$ 8,475	\$ 0	\$ 13,921
Tuition	0	3,025	0	3,025
Veterinary Supplies	0	500	0	500
Other Contracted Services	800	4,388	0	5,188
Animal Food and Supplies	0	1,348	0	1,348
Data Processing Supplies	0	3,253	0	3,253
Gasoline	0	23,561	0	23,561
Instructional Supplies & Materials	0	34	0	34
Law Enforcement Supplies	0	3,530	0	3,530
Office Supplies	1,351	2,371	0	3,722
Other Supplies and Materials	1,152	2,002	0	3,154
Uniforms	0	3,400	0	3,400
Building and Contents Insurance	0	573	0	573
Premium on Corporate Surety Bonds	0	325	0	325
Trustee's Commission	816	4,676	20	5,512
Vehicle and Equipment Insurance	0	11,417	0	11,417
Workers' Compensation Insurance	0	20,371	0	20,371
Data Processing Equipment	6,343	26,383	0	32,726
Law Enforcement Equipment	0	28,834	0	28,834
Other Charges	8,747	10,709	0	19,456
Motor Vehicles	0	21,836	0	21,836
Office Equipment	50	2,846	0	2,896
Furniture and Fixtures	7,002	0	0	7,002
Social Security	0	23,330	0	23,330
Medical Insurance	0	81,528	0	81,528
Unemployment Compensation	0	1,763	0	1,763
Other Fringe Benefits	0	23,082	0	23,082
Employer Medicare	0	5,456	0	5,456
Total Expenditures	\$ 54,978	\$ 896,827	\$ 20	\$ 951,825
Excess (Deficiency) of Revenues Over Expenditures	\$ 26,365	\$ (57,064)	\$ 1,980	\$ (28,719)
Net Change in Fund Balance	\$ 26,365	\$ (57,064)	\$ 1,980	\$ (28,719)
Fund Balance, July 1, 2003	116,070	679,308	1,268	796,646
Fund Balance, June 30, 2004	\$ 142,435	\$ 622,244	\$ 3,248	\$ 767,927

TWENTY-SECOND JUDICIAL DISTRICT

TWENTY-SECOND JUDICIAL DISTRICT

FINDING 04.01 **THE DRUG TASK FORCE WAS DELINQUENT IN PAYING INVOICES**

In several instances, the Drug Task Force was delinquent in paying invoices, including invoices for routine services such as office and cellular telephone service, pager service, gasoline, tires, veterinary service, and towing bills.

RECOMMENDATION

Invoices should be paid on a current basis. The district attorney general should develop a cash flow plan that matches cash requirements with income.

PRIOR-YEAR FINDINGS NOT CORRECTED

(Ref: Report for the Year Ended June 30, 2003)

Finding Number	Page Number	Subject
03.02(B)	145	The Drug Task Force Had Accounting Deficiencies in Its General Operations

District Attorney General
Twenty-Second Judicial District
Balance Sheet
June 30, 2004

	District Attorney General Fund	Judicial District Drug Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash in Bank	\$ 0	\$ 1,127	\$ 1,127
Equity in Pooled Cash and Investments:			
Cash with Trustee	4,318	43,007	47,325
Total Assets	<u>\$ 4,318</u>	<u>\$ 44,134</u>	<u>\$ 48,452</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accrued Payroll	\$ 2,756	\$ 2,342	\$ 5,098
Insurance Claims Payable	0	1,858	1,858
Due to Litigants, Heirs, and Others	0	1,021	1,021
Total Liabilities	<u>\$ 2,756</u>	<u>\$ 5,221</u>	<u>\$ 7,977</u>
<u>Fund Balances</u>			
Unreserved:			
Undesignated	\$ 1,562	\$ 38,913	\$ 40,475
Total Fund Balances	<u>\$ 1,562</u>	<u>\$ 38,913</u>	<u>\$ 40,475</u>
Total Liabilities And Fund Balances	<u>\$ 4,318</u>	<u>\$ 44,134</u>	<u>\$ 48,452</u>

District Attorney General
Twenty-Second Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2004

	District Attorney General Fund	Judicial District Drug Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 33,770	\$ 0	\$ 33,770
Proceeds From Confiscated Property	0	2,171	2,171
Drug Control Fines	0	18,649	18,649
Drug Task Force Forfeitures and Seizures	0	60,384	60,384
Investment Income	0	43	43
Miscellaneous Refunds	246	140	386
Law Enforcement Grants	0	58,626	58,626
Total Revenues	\$ 34,016	\$ 140,013	\$ 174,029
<u>Expenditures</u>			
Supervisor/Director	\$ 0	\$ 27,990	\$ 27,990
Investigators	0	19,328	19,328
Secretaries	34,050	0	34,050
Social Security	0	3,437	3,437
State Retirement	0	2,171	2,171
Medical Insurance	0	1,903	1,903
Unemployment Compensation	0	265	265
Communication	0	1,761	1,761
Data Processing System	0	12,147	12,147
Dues and Memberships	390	600	990
Operating Lease Payments	0	11,033	11,033
Legal - Legal Notices	0	175	175
Maintenance & Repair Services - Vehicles	0	788	788
Postal Charges	0	76	76
Tow In Services	0	240	240
Travel	2,467	278	2,745
In Service/Staff Development	666	0	666
Veterinary Services	0	100	100
Other Contracted Services	0	684	684
Electricity	0	110	110
Animal Food and Supplies	0	197	197
Gasoline	0	2,385	2,385

(Continued)

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

	District Attorney General Fund	Judicial District Drug Fund	Total All Funds
<u>Expenditures (Cont)</u>			
Office Supplies	\$ 0	\$ 216	\$ 216
Periodicals	424	0	424
Uniforms	0	170	170
Vehicle Parts	0	191	191
Premiums on Corporate Surety Bonds	0	135	135
Workers' Compensation Claims	0	1,858	1,858
Other Charges	607	1,138	1,745
Total Expenditures	<u>\$ 38,604</u>	<u>\$ 89,376</u>	<u>\$ 127,980</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (4,588)</u>	<u>\$ 50,637</u>	<u>\$ 46,049</u>
Net Change in Fund Balance	\$ (4,588)	\$ 50,637	\$ 46,049
Fund Balance, July 1, 2003	<u>6,150</u>	<u>(11,724)</u>	<u>(5,574)</u>
Fund Balance, June 30, 2004	<u>\$ 1,562</u>	<u>\$ 38,913</u>	<u>\$ 40,475</u>

TWENTY-THIRD JUDICIAL DISTRICT

TWENTY-THIRD JUDICIAL DISTRICT

FINDING 04.01 **PAYMENTS TO CONFIDENTIAL INFORMANTS WERE NOT ALWAYS WITNESSED BY A SECOND OFFICER**

In some instances, receipts for payments to confidential informants reflected the signature of only one officer. The Bureau of Justice Guidelines require that two agents witness payments to confidential informants.

RECOMMENDATION

The Drug Task Force director should require the signatures of two officers for all payments to confidential informants.

District Attorney General
Twenty-Third Judicial District
Balance Sheet
June 30, 2004

	District Attorney General Fund	City/ County Appropriations	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>				
Cash:				
Cash on Hand	\$ 0	\$ 0	\$ 848	\$ 848
Equity in Pooled Cash and Investments:				
Cash with Trustee	13,580	84,518	433,280	531,378
Accounts Receivable	0	0	264	264
Due from Other Governments	767	0	5,816	6,583
	<hr/>			
Total Assets	\$ 14,347	\$ 84,518	\$ 440,208	\$ 539,073
	<hr/> <hr/>			
<u>LIABILITIES AND FUND BALANCES</u>				
<u>Liabilities</u>				
Accounts Payable	\$ 485	\$ 0	\$ 0	\$ 485
Due to Litigants, Heirs, and Others	0	0	87,358	87,358
	<hr/>			
Total Liabilities	\$ 485	\$ 0	\$ 87,358	\$ 87,843
	<hr/>			
<u>Fund Balances</u>				
Unreserved:				
Undesignated	\$ 13,862	\$ 84,518	\$ 352,850	\$ 451,230
	<hr/>			
Total Fund Balances	\$ 13,862	\$ 84,518	\$ 352,850	\$ 451,230
	<hr/>			
Total Liabilities And Fund Balances	\$ 14,347	\$ 84,518	\$ 440,208	\$ 539,073
	<hr/> <hr/>			

District Attorney General
Twenty-Third Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2004

	District Attorney General Fund	City/ County Appropriations	Drug Task Force Fund	Total All Funds
<u>Revenues</u>				
District Attorney General Fees	\$ 24,233	\$ 0	\$ 0	\$ 24,233
Drug Control Fines	0	0	46,666	46,666
Drug Task Force Forfeitures & Seizures	0	0	166,313	166,313
Proceeds From Confiscated Property	0	0	86,758	86,758
Miscellaneous Refunds	0	0	1,519	1,519
Drug Task Force Grant	0	0	168,629	168,629
Contributions from Other Governments	0	46,048	0	46,048
Other Governments and Citizen Groups	0	0	1,000	1,000
Total Revenues	\$ 24,233	\$ 46,048	\$ 470,885	\$ 541,166
<u>Expenditures</u>				
Assistant(s)	\$ 0	\$ 46,000	\$ 0	\$ 46,000
Accountant/Bookkeeper	0	0	2,401	2,401
Secretary(s)	0	0	8,302	8,302
Salary Supplements	3,683	0	107,453	111,136
In-Service Training	0	0	138	138
Jury and Witness Fees	9,577	0	0	9,577
Social Security	0	5,204	3,549	8,753
Unemployment Compensation	0	88	68	156
Local Retirement	0	0	68	68
Other Fringe Benefits	0	800	0	800
Gasoline	0	0	5,322	5,322
Uniforms	0	0	1,204	1,204
Utilities	0	0	1,712	1,712
Building and Contents Insurance	0	0	8,343	8,343
Communication	938	0	8,907	9,845
Communication Equipment	0	0	576	576
Operating Lease Payments	0	0	4,107	4,107
Maintenance & Repair Services - Building	0	0	613	613
Maintenance & Repair Services - Vehicles	0	0	4,381	4,381
Tow-in Service	0	0	1,461	1,461
Travel	1,335	1,806	109	3,250
Drug Buys	0	0	3,775	3,775
Payments to Confidential Informants	0	0	9,221	9,221
Undercover Operating Expenses	0	0	151	151
Office Supplies	896	0	719	1,615
Trustee's Commission	211	0	0	211
Contributions to Other Governments	0	0	93,452	93,452
Other Charges	5,968	0	3,791	9,759
Law Enforcement Equipment	130	0	4,630	4,760
Motor Vehicles	0	0	2,513	2,513
Office Equipment	2,511	0	0	2,511
Total Expenditures	\$ 25,249	\$ 53,898	\$ 276,966	\$ 356,113

(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
Excess (Deficiency) of Revenues Over Expenditures	\$ (1,016)	\$ (7,850)	\$ 193,919	\$ 185,053
Other Financing Sources (Uses): Funds Expended by County Appropriations	\$ 0	\$ 18,000	\$ 0	\$ 18,000
Net Change in Fund Balance	\$ (1,016)	\$ 10,150	\$ 193,919	\$ 203,053
Fund Balance, July 1, 2003	14,878	74,368	158,931	248,177
Fund Balance, June 30, 2004	\$ 13,862	\$ 84,518	\$ 352,850	\$ 451,230

TWENTY-FOURTH JUDICIAL DISTRICT

TWENTY-FOURTH JUDICIAL DISTRICT

FINDING 04.01 **THE DRUG TASK FORCE DID NOT DEPOSIT SEIZED FUNDS WITH THE COUNTY TRUSTEE WITHIN THREE DAYS OF COLLECTION**

The Drug Task Force did not deposit seized funds with the county trustee within three days of collection. Section 5-8-207, Tennessee Code Annotated, requires funds to be deposited within three days of collection.

RECOMMENDATION

The Drug Task Force should deposit all seized funds with the county trustee within three days of collection, as required by state statute.

District Attorney General
Twenty-Fourth Judicial District
Balance Sheet
June 30, 2004

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 5,903	\$ 5,903
Equity in Pooled Cash and Investments:			
Cash with Trustee	61,974	19,789	81,763
Cash with Clerks, Register, and Sheriff	128	2,191	2,319
Total Assets	<u>\$ 62,102</u>	<u>\$ 27,883</u>	<u>\$ 89,985</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Due to Litigants, Heirs, and Others	\$ 0	\$ 4,485	\$ 4,485
<u>Fund Balances</u>			
Unreserved:			
Undesignated	\$ 62,102	\$ 23,398	\$ 85,500
Total Liabilities and Fund Balances	<u>\$ 62,102</u>	<u>\$ 27,883</u>	<u>\$ 89,985</u>

District Attorney General
Twenty-Fourth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2004

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
Officers Costs	\$ 0	\$ 633	\$ 633
District Attorney General Fees	17,918	0	17,918
Fines	0	43,564	43,564
Drug Task Force Forfeitures and Seizures	0	12,449	12,449
Proceeds from Confiscated Property	0	58,883	58,883
Other General Service Charges	0	960	960
Miscellaneous Refunds	0	5,781	5,781
Damages Recovered from Individuals	0	2,000	2,000
Drug Control Grants	0	86,468	86,468
Total Revenues	\$ 17,918	\$ 210,738	\$ 228,656
<u>Expenditures</u>			
Clerical Personnel	\$ 0	\$ 18,342	\$ 18,342
Social Security	0	1,137	1,137
Employer Medicare	0	266	266
Unemployment Compensation	0	141	141
Audit Services	0	223	223
Communications	879	21,645	22,524
Confidential Drug Enforcement Payments	0	15,200	15,200
Dues and Memberships	0	700	700
Legal Notices, Recording, and Court Costs	0	796	796
Maintenance and Repair Services:			
Building	0	355	355
Equipment	0	68	68
Office Equipment	0	351	351
Vehicles	0	21,889	21,889
Postal Charges	0	414	414
Printing, Stationery and Forms	0	124	124
Rentals	0	25,311	25,311
Tow-in Services	0	1,590	1,590
Travel	8,413	7,461	15,874
Tuition	4,836	2,273	7,109
Veterinary Services	0	203	203
Remittance of Revenues Collected	0	28,368	28,368
Other Charges	107	4,742	4,849
Drug and Medical Supplies	0	304	304
Food Supplies	0	112	112

(Continued)

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

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Expenditures (Cont.)</u>			
Gasoline	\$ 0	\$ 8,672	\$ 8,672
Law Enforcement Supplies	0	1,801	1,801
Office Supplies	885	5,661	6,546
Uniforms	0	2,989	2,989
Utilities	0	3,306	3,306
Water and Sewer	0	763	763
Other Supplies and Materials	0	821	821
Building Contents Insurance	0	195	195
Trustee's Commission	193	1,158	1,351
Vehicle and Equipment Insurance	0	10,695	10,695
Communication Equipment	0	99	99
Furniture and Fixtures	0	50	50
Law Enforcement Equipment	0	6,317	6,317
Motor Vehicles	0	5,500	5,500
Total Expenditures	<u>\$ 15,313</u>	<u>\$ 200,042</u>	<u>\$ 215,355</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 2,605</u>	<u>\$ 10,696</u>	<u>\$ 13,301</u>
Other Financing Sources (Uses):			
Transfers to District Attorneys General Conference - Salary and Benefits	\$ 0	\$ (3,432)	\$ (3,432)
Transfers to Other Governmental Units in District - Salary and Benefits	0	(8,000)	(8,000)
Total Other Financing Sources (Uses)	<u>\$ 0</u>	<u>\$ (11,432)</u>	<u>\$ (11,432)</u>
Net Change in Fund Balance	\$ 2,605	\$ (736)	\$ 1,869
Fund Balance, July 1, 2003	59,497	24,134	83,631
Fund Balance, June 30, 2004	<u>\$ 62,102</u>	<u>\$ 23,398</u>	<u>\$ 85,500</u>

TWENTY-FIFTH JUDICIAL DISTRICT

TWENTY-FIFTH JUDICIAL DISTRICT

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

District Attorney General
Twenty-Fifth Judicial District
Balance Sheet
June 30, 2004

District
Attorney
General
Fund

ASSETS

Equity in Pooled Cash and Investments:
Cash with Trustee

\$ 56,007

Total Assets

\$ 56,007

FUND BALANCE

Unreserved:
Undesignated

\$ 56,007

Total Fund Balance

\$ 56,007

District Attorney General
Twenty-Fifth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2004

	District Attorney General Fund
<hr/>	
<u>Revenues</u>	
District Attorney General Fees	\$ 12,408
Total Revenues	<u>\$ 12,408</u>
<u>Expenditures</u>	
Other Salaries and Wages	\$ 3,231
In-Service Training	3,199
Dues and Memberships	315
Library Books/Media	50
Trustee's Commission	176
Furniture and Fixtures	<u>2,023</u>
Total Expenditures	<u>\$ 8,994</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 3,414</u>
Net Change in Fund Balance	\$ 3,414
Fund Balance, July 1, 2003	<u>52,593</u>
Fund Balance, June 30, 2004	<u><u>\$ 56,007</u></u>

TWENTY-SIXTH JUDICIAL DISTRICT

TWENTY-SIXTH JUDICIAL DISTRICT

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

District Attorney General
Twenty-Sixth Judicial District
Balance Sheet
June 30, 2004

District
Attorney
General
Fund

ASSETS

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

\$ 305,433
2,996
195

Total Assets

\$ 308,624

FUND BALANCE

Unreserved:
Undesignated

\$ 308,624

Total Fund Balance

\$ 308,624

District Attorney General
Twenty-Sixth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2004

	District Attorney General Fund
<hr/>	
<u>Revenues</u>	
District Attorney General Fees	\$ 39,232
Miscellaneous Refunds	1,770
	<hr/>
Total Revenues	\$ 41,002
	<hr/>
<u>Expenditures</u>	
Temporary Personnel	\$ 286
Lower Court Prosecutor	2,587
Communication	6,247
Dues and Memberships	1,420
Rent	25,912
Travel	5,191
Office Supplies	3,418
Trustee's Commission	398
Other Charges	5,849
	<hr/>
Total Expenditures	\$ 51,308
	<hr/>
Excess (Deficiency) of Revenues Over Expenditures	\$ (10,306)
	<hr/>
Other Financing Sources (Uses):	
Transfers to District Attorneys General Conference - Salaries and Benefits	\$ (28,841)
	<hr/>
Net Change in Fund Balance	\$ (39,147)
Fund Balance, July 1, 2003	347,771
	<hr/>
Fund Balance, June 30, 2004	\$ 308,624
	<hr/> <hr/>

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, 2004

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 6,596	\$ 6,596
Equity in Pooled Cash and Investments:			
Cash with Trustee	121,132	19,120	140,252
Cash with Clerks, Register, and Sheriff	751	0	751
Accounts Receivable	0	821	821
Due from Other Governments	950	10,330	11,280
Total Assets	<u>\$ 122,833</u>	<u>\$ 36,867</u>	<u>\$ 159,700</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Due to Litigants, Heirs, and Others	\$ 0	\$ 729	\$ 729
<u>Fund Balances</u>			
Unreserved:			
Undesignated	\$ 122,833	\$ 36,138	\$ 158,971
Total Liabilities and Fund Balances	<u>\$ 122,833</u>	<u>\$ 36,867</u>	<u>\$ 159,700</u>

District Attorney General
Twenty-Seventh Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2004

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 20,474	\$ 0	\$ 20,474
Officers Costs	0	119	119
Fines	0	12,162	12,162
Drug Task Force Forfeitures and Seizures	0	6,701	6,701
Miscellaneous Refunds	0	305	305
Sale of Equipment	0	3,350	3,350
Drug Control Grants	0	78,614	78,614
Total Revenues	<u>\$ 20,474</u>	<u>\$ 101,251</u>	<u>\$ 121,725</u>
<u>Expenditures</u>			
Clerical Personnel	\$ 0	\$ 27,664	\$ 27,664
Social Security	0	1,715	1,715
Unemployment Compensation	0	84	84
Employer Medicare	0	401	401
Audit Services	0	1,391	1,391
Communication	191	7,271	7,462
Data Processing Services	0	2,142	2,142
Confidential Drug Enforcement Payments	0	22,683	22,683
Dues and Memberships	1,319	300	1,619
Freight Expenses	0	113	113
Legal Notices, Recording and Court Costs	0	27	27
Maintenance Agreements	0	400	400
Maintenance and Repair Services:			
Equipment	0	449	449
Office Equipment	0	516	516
Vehicles	0	2,934	2,934
Licenses	400	0	400
Postal Charges	0	231	231
Printing, Stationery, and Forms	64	1,778	1,842
Rentals	0	4,800	4,800
Travel	915	3,010	3,925
Tuition	0	2,475	2,475
Other Contracted Services	0	1,797	1,797
Data Processing Supplies	0	177	177
Gasoline	0	3,934	3,934
Instructional Supplies and Materials	0	180	180

(Continued)

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

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Expenditures (Cont.)</u>			
Law Enforcement Supplies	\$ 0	\$ 3,428	\$ 3,428
Office Supplies	0	2,223	2,223
Uniforms	0	1,000	1,000
Other Supplies and Materials	0	4,784	4,784
Premiums on Corporate Surety Bonds	0	100	100
Trustee's Commission	201	112	313
Other Charges	297	277	574
Data Processing Equipment	0	1,002	1,002
Furniture and Fixtures	1,102	197	1,299
Law Enforcement Equipment	0	4,765	4,765
Office Equipment	4,042	0	4,042
Total Expenditures	\$ 8,531	\$ 104,360	\$ 112,891
Excess (Deficiency) of Revenues Over Expenditures	\$ 11,943	\$ (3,109)	\$ 8,834
Other Financing Sources (Uses):			
Transfers to District Attorneys General Conference - Salaries and Benefits	\$ (16,814)	\$ (6,002)	\$ (22,816)
Transfers to Other Governmental Units - Salaries and Benefits	0	(6,920)	(6,920)
Total Other Financing Sources (Uses)	\$ (16,814)	\$ (12,922)	\$ (29,736)
Net Change in Fund Balance	\$ (4,871)	\$ (16,031)	\$ (20,902)
Fund Balance, July 1, 2003	127,704	52,169	179,873
Fund Balance, June 30, 2004	\$ 122,833	\$ 36,138	\$ 158,971

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, 2004

District
Attorney
General
Fund

ASSETS

Equity in Pooled Cash and Investments:

Cash with Trustee

\$ 53,885

Cash with Clerks, Register, and Sheriff

1,146

Due from Other Governments

889

Total Assets

\$ 55,920

FUND BALANCE

Unreserved:

Undesignated

\$ 55,920

Total Fund Balance

\$ 55,920

District Attorney General
Twenty-Eighth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2004

	District Attorney General Fund
	<u> </u>
<u>Revenues</u>	
District Attorney General Fees	\$ 27,059
Total Revenues	<u>\$ 27,059</u>
<u>Expenditures</u>	
Part-time Personnel	\$ 1,845
Dues and Memberships	210
Maintenance and Repair Services - Office Equipment	630
Rentals	2,520
Travel	535
Library Books/Media	222
Office Supplies	284
Trustee's Commission	274
In Service/Staff Development	275
Other Charges	871
Furniture and Fixtures	<u>580</u>
Total Expenditures	<u>\$ 8,246</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 18,813</u>
Other Financing Sources (Uses):	
Transfers to District Attorneys General Conference - Salaries and Benefits	<u>\$ (8,047)</u>
Net Change in Fund Balance	\$ 10,766
Fund Balance, July 1, 2003	<u>45,154</u>
Fund Balance, June 30, 2004	<u><u>\$ 55,920</u></u>

TWENTY-NINTH JUDICIAL DISTRICT

TWENTY-NINTH JUDICIAL DISTRICT

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

District Attorney General
Twenty-Ninth Judicial District
Balance Sheet
June 30, 2004

	<u>District Attorney General Fund</u>
<u>ASSETS</u>	
Equity in Pooled Cash and Investments:	
Cash with Trustee	\$ 8,425
Cash with Clerks, Register, and Sheriff	773
Due from Other Governments	<u>61</u>
Total Assets	<u>\$ 9,259</u>
<u>FUND BALANCE</u>	
Unreserved:	
Undesignated	<u>\$ 9,259</u>
Total Fund Balance	<u>\$ 9,259</u>

District Attorney General
Twenty-Ninth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2004

	<u>District Attorney General Fund</u>
<u>Revenues</u>	
District Attorney General Fees	\$ 11,498
Total Revenues	<u>\$ 11,498</u>
<u>Expenditures</u>	
Clerical Personnel	\$ 6,489
In-Service Training	126
Social Security	402
Employer Medicare	94
Communication	1,576
Dues and Memberships	665
Maintenance and Repair - Buildings	70
Office Supplies	4,838
Trustee's Commission	123
Other Charges	187
Total Expenditures	<u>\$ 14,570</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (3,072)</u>
Net Change in Fund Balance	\$ (3,072)
Fund Balance, July 1, 2003	<u>12,331</u>
Fund Balance, June 30, 2004	<u><u>\$ 9,259</u></u>

THIRTIETH JUDICIAL DISTRICT

THIRTIETH JUDICIAL DISTRICT

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

District Attorney General
Thirtieth Judicial District
Balance Sheet
June 30, 2004

	District Attorney General Fund	U.S. District Attorney General Federal Asset Forfeiture Fund	Drug Task Force Fund	Safe Neighborhood Grant Fund	Other Funds	Total All Funds
<u>ASSETS</u>						
Cash:						
Cash on Hand	\$ 0	\$ 43	\$ 9,916	\$ 0	\$ 0	\$ 9,959
Cash in Bank	0	0	15,129	0	0	15,129
Equity in Pooled Cash and Investments:						
Cash with Shelby County Trustee	36,041	92,212	2,379,406	96	81,513	2,589,268
Cash with Clerks, Register, and Sheriff	8,613	0	0	0	0	8,613
Due from Other Governments	0	0	60,619	0	0	60,619
Total Assets	<u>\$ 44,654</u>	<u>\$ 92,255</u>	<u>\$ 2,465,070</u>	<u>\$ 96</u>	<u>\$ 81,513</u>	<u>\$ 2,683,588</u>
<u>LIABILITIES AND FUND BALANCES</u>						
<u>Liabilities</u>						
Accounts Payable	\$ 0	\$ 0	\$ 7,213	\$ 0	\$ 0	\$ 7,213
Administrative Payable	0	0	1,870	0	0	1,870
Due to Litigants, Heirs, and Others	0	0	2,179,924	0	0	2,179,924
Total Liabilities	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 2,189,007</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 2,189,007</u>
<u>Fund Balances</u>						
Unreserved:						
Undesignated	\$ 44,654	\$ 92,255	\$ 276,063	\$ 96	\$ 81,513	\$ 494,581
Total Liabilities and Fund Balances	<u>\$ 44,654</u>	<u>\$ 92,255</u>	<u>\$ 2,465,070</u>	<u>\$ 96</u>	<u>\$ 81,513</u>	<u>\$ 2,683,588</u>

District Attorney General
Thirtieth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2004

	District Attorney General Fund	U.S. District Attorney General Federal Asset Forfeiture Fund	Drug Task Force Fund	Safe Neighborhood Grant Fund	Other Funds	Total All Funds
<u>Revenues</u>						
District Attorney General Fees	\$ 99,927	\$ 0	\$ 0	\$ 0	\$ 0	\$ 99,927
Fines	0	0	105,552	0	0	105,552
Drug Task Force Forfeitures and Seizures	0	0	86,909	0	0	86,909
Proceeds from Confiscated Property	0	0	134,216	0	0	134,216
Investment Income	504	1,176	7,237	96	868	9,881
Community Prosecution and Project Safe Neighborhood Grant	0	0	0	250,000	0	250,000
Drug Control Grants	0	0	380,000	0	0	380,000
Asset Forfeiture Funds	0	66,420	0	0	0	66,420
Miscellaneous Refunds	0	0	0	0	395	395
Donations	0	0	250	0	0	250
Total Revenues	\$ 100,431	\$ 67,596	\$ 714,164	\$ 250,096	\$ 1,263	\$ 1,133,550
<u>Expenditures</u>						
Other Salaries and Labor	\$ 210	\$ 0	\$ 194,540	\$ 0	\$ 494	\$ 195,244
Overtime	0	0	24,112	0	0	24,112
State Retirement	0	0	19,779	0	0	19,779
Social Security	0	0	914	0	0	914
Life Insurance	0	0	16,863	0	0	16,863
Unemployment Compensation	0	0	372	0	0	372
Disability Insurance	0	0	799	0	0	799
Employee Medicare	0	0	2,905	0	0	2,905
Accounting Services	0	0	4,913	0	0	4,913

(Continued)

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

	District Attorney General Fund	U.S. District Attorney General Federal Asset Forfeiture Fund	Drug Task Force Fund	Safe Neighborhood Grant Fund	Other Funds	Total All Funds
<u>Expenditures (Cont.)</u>						
Advertising	\$ 225	\$ 5,495	\$ 0	\$ 0	\$ 0	\$ 5,720
Apparel - Employees	0	0	5,223	0	0	5,223
Bank Charges	0	0	72	0	0	72
Data Processing Supplies	9,466	1,295	6,036	0	0	16,797
Furniture and Equipment	0	0	500	0	0	500
Identification Expense	0	0	358	0	0	358
Memberships, Publications, and Dues	0	0	1,383	0	0	1,383
Materials and Supplies	0	0	8,050	0	0	8,050
Office Supplies	859	0	17,301	0	0	18,160
Pet Supplies	0	0	274	0	0	274
Petroleum Products	0	0	13,778	0	0	13,778
Petroleum Services	0	0	4,189	0	0	4,189
Postage	0	0	415	0	0	415
Postal Services	0	0	3,151	0	0	3,151
Confidential Drug Enforcement Payments	0	0	28,093	0	0	28,093
Uniforms	0	0	2,029	0	0	2,029
Education and Training Expenses	0	0	6,711	0	0	6,711
Printing	0	0	489	0	0	489
Travel	0	0	15,052	0	0	15,052
Remittance of Revenues Collected	0	0	633,236	0	0	633,236
Insurance	0	0	415	0	0	415
Medical and Dental Services	0	0	596	0	0	596
Contracts with Private Agencies	0	0	0	250,000	0	250,000
Contributions	0	0	0	0	311	311
Professional Fees	0	0	4,568	0	0	4,568
Communication	0	3,434	0	0	0	3,434

(Continued)

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

	District Attorney General Fund	U.S. District Attorney General Federal Asset Forfeiture Fund	Drug Task Force Fund	Safe Neighborhood Grant Fund	Other Funds	Total All Funds
<u>Expenditures (Cont.)</u>						
Communication Expense	\$ 0	\$ 0	\$ 41,256	\$ 0	\$ 0	\$ 41,256
Communication Service	0	0	4,370	0	0	4,370
Vehicle Repair	0	0	1,057	0	0	1,057
Maintenance Agreements	0	3,000	0	0	0	3,000
Maintenance Buildings and Grounds	0	0	1,183	0	0	1,183
Maintenance Equipment	0	0	257	0	0	257
Maintenance - Vehicles	0	3,773	8,579	0	0	12,352
Maintenance - Vehicles and Equipment Insurance	0	0	149	0	0	149
Matching Share	0	954	0	0	0	954
Trustee's Commission	993	0	0	0	0	993
Workers Compensation	0	0	2,604	0	0	2,604
In-Service Training	0	1,095	0	0	0	1,095
Other Charges	157	177	0	0	0	334
Other Supplies and Materials	0	1,008	0	0	0	1,008
Printing, Stationery, and Forms	475	0	0	0	510	985
Rentals	0	0	600	0	164	764
Data Processing Equipment	0	8,033	19,893	0	0	27,926
Furniture and Fixtures	544	20,285	0	0	0	20,829
Motor Vehicles	0	39,827	0	0	0	39,827
Total Expenditures	\$ 12,929	\$ 88,376	\$ 1,097,064	\$ 250,000	\$ 1,479	\$ 1,449,848
Excess (Deficiency) of Revenues Over Expenditures	\$ 87,502	\$ (20,780)	\$ (382,900)	\$ 96	\$ (216)	\$ (316,298)

(Continued)

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

	District Attorney General Fund	U.S. District Attorney General Federal Asset Forfeiture Fund	Drug Task Force Fund	Safe Neighborhood Grant Fund	Other Funds	Total All Funds
Other Financing Sources (Uses):						
Transfers to District Attorneys General Conference - Salaries and Benefits	\$ (19,777)	\$ 0	\$ (105,371)	\$ 0	\$ 0	\$ (125,148)
Transfers to District Attorneys General Conference - Matching Share	(40,149)	0	(4,899)	0	0	(45,048)
Transfers to Other Governmental Units - Salaries and Benefits	0	0	(46,022)	0	0	(46,022)
Total Other Financing Sources (Uses)	\$ (59,926)	\$ 0	\$ (156,292)	\$ 0	\$ 0	\$ (216,218)
Net Change in Fund Balances	\$ 27,576	\$ (20,780)	\$ (539,192)	\$ 96	\$ (216)	\$ (532,516)
Fund Balance, July 1, 2003	17,078	113,035	907,312	0	81,729	1,119,154
Prior Period Adjustment *	0	0	(92,057)	0	0	(92,057)
Fund Balance, June 30, 2004	\$ 44,654	\$ 92,255	\$ 276,063	\$ 96	\$ 81,513	\$ 494,581

* A prior period adjustment of \$92,057 was made to the Drug Task Force Fund that resulted in a decrease in the fund balance as of July 1, 2003.
This adjustment was necessary to properly reflect accounts payable of the Drug Task Force Fund at June 30, 2003.

THIRTY-FIRST JUDICIAL DISTRICT

THIRTY-FIRST JUDICIAL DISTRICT

FINDING 04.01 **DRUG TASK FORCE FUNDS WERE NOT USED IN COMPLIANCE WITH STATE STATUTES**

The Drug Task Force (DTF) expended \$1,986 for training and travel for the district attorney general, assistant district attorneys, and the staff of the District Attorney General's Office relating to the investigation and prosecution of drug and violent crimes. In addition, the DTF expended \$4,132 for equipment that was used by both the drug task force and the District Attorney's Office. Section 39-17-420(c), Tennessee Code Annotated, provides that all drug fines and forfeitures the DTF receives be used, "...exclusively in a drug enforcement or drug education program of the district ...". Therefore, the use of DTF funds to pay for travel and equipment that was not used exclusively for drug enforcement and drug education is questionable. If the expenditure benefits both task force and non-task force activities, the costs should be allocated appropriately.

RECOMMENDATION

DTF disbursements from drug fines and forfeitures should be only for drug enforcement or drug education, as required by state statute.

PRIOR-YEAR FINDING NOT CORRECTED
(Ref: Report for the Year Ended June 30, 2003)

Finding Number	Page Number	Subject
03.01	205	Drug Task Force Funds Were Not Used in Compliance With State Statutes

District Attorney General
Thirty-First Judicial District
Balance Sheet
For the Year Ended June 30, 2004

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 2,094	\$ 2,094
Cash in Bank	0	5,099	5,099
Equity in Pooled Cash and Investments:			
Cash with Trustee	3,008	23,463	26,471
Accounts Receivable	0	1,862	1,862
	<hr/>	<hr/>	<hr/>
Total Assets	\$ 3,008	\$ 32,518	\$ 35,526
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Due to Litigants, Heirs, and Others	\$ 0	\$ 1,461	\$ 1,461
	<hr/>	<hr/>	<hr/>
Total Liabilities	\$ 0	\$ 1,461	\$ 1,461
<u>Fund Balances</u>			
Unreserved:			
Undesignated	\$ 3,008	\$ 31,057	\$ 34,065
	<hr/>	<hr/>	<hr/>
Total Fund Balances	\$ 3,008	\$ 31,057	\$ 34,065
	<hr/>	<hr/>	<hr/>
Total Liabilities and Fund Balances	\$ 3,008	\$ 32,518	\$ 35,526

District Attorney General
Thirty-First Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2004

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
Drug Control Fines	\$ 0	\$ 27,505	\$ 27,505
District Attorney General Fees	10,868	0	10,868
Drug Task Force Forfeitures and Seizures	0	22,283	22,283
Miscellaneous Refunds	528	224	752
Sale of Equipment	0	5,000	5,000
Total Revenues	<u>\$ 11,396</u>	<u>\$ 55,012</u>	<u>\$ 66,408</u>
<u>Expenditures</u>			
Advertising	\$ 209	\$ 1,700	\$ 1,909
In-Service Training	1,798	2,150	3,948
Audit Services	0	2,053	2,053
Communications	224	3,878	4,102
Confidential Drug Enforcement Payments	0	25,215	25,215
Dues and Memberships	618	300	918
Janitorial Services	0	3,900	3,900
Maintenance and Repair - Equipment	0	50	50
Maintenance and Repair - Vehicles	0	328	328
Printing, Stationery and Forms	508	0	508
Travel	2,144	1,693	3,837
Other Contracted Services	1,580	1,820	3,400
Gasoline	0	1,490	1,490
Office Supplies and Materials	0	341	341
Other Supplies and Materials	6,087	2,123	8,210
Liability Insurance	0	1,124	1,124
Premiums on Corporate Surety Bonds	0	1,000	1,000
Trustee's Commission	145	476	621
Other Charges	0	114	114
Furniture and Fixtures	0	1,076	1,076
Office Equipment	920	5,878	6,798
Total Expenditures	<u>\$ 14,233</u>	<u>\$ 56,709</u>	<u>\$ 70,942</u>

(Continued)

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

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
Excess (Deficiency) of Revenues Over Expenditures	\$ (2,837)	\$ (1,697)	\$ (4,534)
<u>Other Financing Sources (Uses):</u>			
Transfers to District Attorney's General Conference - Salary Supplements	\$ (319)	\$ (6,322)	\$ (6,641)
Net Change in Fund Balance	\$ (3,156)	\$ (8,019)	\$ (11,175)
Fund Balance, July 1, 2003	6,164	39,076	45,240
Fund Balance, June 30, 2004	\$ 3,008	\$ 31,057	\$ 34,065