



# STATE OF TENNESSEE

REVIEW OF FUNDS

ADMINISTERED BY DISTRICT ATTORNEYS GENERAL

AND

JUDICIAL DISTRICT DRUG TASK FORCES

FIRST THROUGH THIRTY-FIRST JUDICIAL DISTRICTS



FOR THE YEAR ENDED JUNE 30, 2009



**REVIEW OF FUNDS**  
**ADMINISTERED BY DISTRICT ATTORNEYS GENERAL**  
**AND**  
**JUDICIAL DISTRICT DRUG TASK FORCES**  
**FIRST THROUGH THIRTY-FIRST JUDICIAL DISTRICTS**  
**FOR THE YEAR ENDED JUNE 30, 2009**

**DEPARTMENT OF AUDIT**  
**JUSTIN P. WILSON**  
*Comptroller of the Treasury*

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

**JAMES R. ARNETTE**  
*Director*

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

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# ***Review Highlights***

Review of Funds  
Administered by District Attorneys General  
and  
Judicial District Drug Task Forces  
First through Thirty-first Judicial Districts  
For the Year Ended June 30, 2009

## ***Scope***

Our review included an examination of funds administered by the district attorneys general for the year ended June 30, 2009. In addition, our review included an examination of judicial districts' drug task force funds administered by the task forces' boards of directors for the year ended June 30, 2009.

## ***Results***

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

The following are summaries of the findings from our review:

### **SECOND JUDICIAL DISTRICT**

- ◆ The perpetual inventory log was not accurately maintained.
- 

### **TWELFTH JUDICIAL DISTRICT**

- ◆ The board of directors did not assume sufficient oversight responsibility for drug task force operations.
  - ◆ The log of seized property was not adequately maintained.
- 

### **EIGHTEENTH JUDICIAL DISTRICT**

- ◆ Confidential funds were used for nonconfidential purposes.
-

## **TWENTY-FOURTH JUDICIAL DISTRICT**

- ◆ The Drug Task Force had a cash shortage of \$4,065.
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## **TWENTY-NINTH JUDICIAL DISTRICT**

- ◆ The Drug Task Force paid interest and penalty on a delinquent privilege tax.

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# INTRODUCTORY SECTION

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

June 22, 2010

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 Forces for the year ended June 30, 2009, for the first through the thirty-first judicial districts of the State of Tennessee. A separate review was conducted in each of the 31 judicial districts of the funds administered by the District Attorneys General and Judicial District Drug Task Forces. The results of our reviews of the judicial districts are presented in this report.

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

Very truly yours,

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

Justin P. Wilson  
Comptroller of the Treasury

JPW/yu

State of Tennessee  
Roster of District Attorneys General  
June 30, 2009

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

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

Judicial District	Counties Included in Judicial District	District Attorney General
Eleventh	Hamilton	William H. Cox, III
Twelfth	Bledsoe Franklin Grundy Marion Rhea Sequatchie	J. Michael Taylor
Thirteenth	Clay Cumberland DeKalb Overton Pickett Putnam White	Randall York (1)
Fourteenth	Coffee	C. Michael Layne
Fifteenth	Trousdale Jackson Macon Smith Wilson	Tom P. Thompson, Jr.
Sixteenth	Cannon Rutherford	William C. Whitesell
Seventeenth	Bedford Lincoln Marshall Moore	Charles Crawford
Eighteenth	Sumner	Lawrence Ray Whitley
Nineteenth	Montgomery Robertson	John W. Carney

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

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

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

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

- (1) William E. Gibson's effective date of resignation was July 10, 2008.  
Randall York was appointed district attorney general on September 24, 2008.

## 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, 2009, for the first through the thirty-first judicial districts of the State of Tennessee. A separate review was conducted in each of the 31 judicial districts of the funds administered by the District Attorneys General and Judicial District Drug Task Forces. The results of our reviews of the judicial districts are presented in this report.

## BACKGROUND

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

### **District Attorney General Fund**

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

### **Drug Task Force Fund**

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

Drug task force funds 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 the Judicial District Drug Fund.

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

## **Federal Asset Forfeiture Fund**

In 1984, the United States Department of Justice enacted the Comprehensive Crime Control Act, which gave the Office of U.S. Attorney General the authority to share federally forfeited property with cooperating state and local law enforcement agencies. The three primary goals of the Justice Department's forfeiture program are 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 (DTF) an officer who is under the direct supervision and control of DEA supervisory personnel. Upon request by the District Attorney General's Office, DEA reimburses for overtime payments made to the officer assigned to the DTF. The District Attorney General's Office deposits these reimbursements with the Shelby County financial director, who channels the funds through Shelby County's General Fund. Also, under this agreement, the District Attorney General's Office requests from DEA its share of property recovered through joint law enforcement activities in which the officer assigned to the DTF participates. Payments received are deposited with the Shelby County Trustee's Office into the U.S. District Attorney General Federal Asset Forfeiture Fund. Pursuant to the Department of Justice's policy, funds made available through this program must be used by the District Attorney General's Office for law enforcement purposes.

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

## **Metro/County Appropriations Fund**

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

## **Mediation Services Fund**

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

## **Methamphetamine Task Force Fund**

The Methamphetamine Task Force Fund consists of grant funds passed through Tennessee Technological University and other grant income received by the Thirteenth Judicial District.

## Other Funds

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

### BASIS OF ACCOUNTING

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

### FINANCIAL SUMMARY

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

<u>Fund</u>	<u>Balance</u> <u>7-1-08</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Other</u> <u>Financing</u> <u>Sources (Uses)</u>	<u>Balance</u> <u>6-30-09</u>
District Attorney General	\$ 2,244,965	\$ 1,254,608	\$ (1,070,725)	\$ (328,426)	\$ 2,100,422
Drug Task Force	15,488,502	13,802,292	(13,538,552)	(217,368)	15,534,874
Federal Asset Forfeiture	27,370	96,386	(106,208)	0	17,548
Metro/County Appropriations	94,123	683,674	(5,499,671)	4,825,790	103,916
Mediation Services	192,054	96,640	(55,416)	0	233,278
Methamphetamine Task Force	17,811	113,827	(112,159)	(1,500)	17,979
Other	71,151	364,535	(267,683)	0	168,003
Total	<u>\$ 18,135,976</u>	<u>\$ 16,411,962</u>	<u>\$ (20,650,414)</u>	<u>\$ 4,278,496</u>	<u>\$ 18,176,020</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 on the following page:

Judicial District	County/City Appropriation
Second	\$ 273,737
Third	11,908
Sixth	2,482,595
Seventh	31,910
Eighth	110,821
Eleventh	838,320
Eighteenth	3,600
Nineteenth	72,171
Twentieth	4,862,074 *
Twenty-third	72,295 *
Twenty-sixth	97,748
Twenty-seventh	28,697
Thirtieth	<u>7,931,781</u>
 Total	 <u>\$ 16,817,657</u>

\* These appropriations are also reflected in the Metro/County Appropriations amount in the financial summary table presented on the preceding page. The Twenty-third Judicial District maintains a balance in its County Appropriations Fund.

### SCOPE

The reviews include an examination of funds administered by the district attorneys general for the year ended June 30, 2009. In addition, the reviews include an examination of the administration of judicial district drug task force funds by the Drug Task Forces' Boards of Directors for the year ended June 30, 2009. 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. Nine judicial districts had material findings. We reviewed these findings and recommendations with the district attorneys general and representatives of the Drug Task Forces to provide an opportunity for their response. The written responses from the District Attorney Generals and/or Drug Task Force Directors of the Second and Twenty-fourth Judicial Districts are included in this report. Other officials made oral responses; however, these oral responses have not been included in this report.

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**FINDINGS, RECOMMENDATIONS  
AND FINANCIAL SECTION**

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FIRST JUDICIAL DISTRICT

**FIRST JUDICIAL DISTRICT**

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

District Attorney General  
First Judicial District  
Balance Sheet  
June 30, 2009

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 4,421	\$ 4,421
Cash in Bank	0	12,371	12,371
Equity in Pooled Cash and Investments:			
Cash with Trustee	19,979	194,090	214,069
Accounts Receivable	0	4,690	4,690
Due from Other Governments	294	38,623	38,917
	<hr/>		
Total Assets	\$ 20,273	\$ 254,195	\$ 274,468
	<hr/> <hr/>		
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 0	\$ 38,537	\$ 38,537
Due to Other Funds	2,671	0	2,671
Due to State of Tennessee	0	19,914	19,914
Due to Litigants, Heirs, and Others	0	117,385	117,385
Total Liabilities	\$ 2,671	\$ 175,836	\$ 178,507
	<hr/>		
<u>Fund Balances</u>			
Unreserved:			
Undesignated	\$ 17,602	\$ 78,359	\$ 95,961
	<hr/>		
Total Liabilities and Fund Balances	\$ 20,273	\$ 254,195	\$ 274,468
	<hr/> <hr/>		

District Attorney General  
First Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2009

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
Other Statutory Local Taxes	\$ 0	\$ 487	\$ 487
District Attorney General Fees	52,765	0	52,765
Drug Control Fines	0	53,850	53,850
Drug Task Force Forfeitures and Seizures	0	166,099	166,099
Proceeds from Confiscated Property	0	9,590	9,590
Investment Income	0	2,084	2,084
Miscellaneous Refunds	0	466	466
Contributions and Gifts	0	35,825	35,825
Asset Forfeiture Funds	0	1,230	1,230
Drug Task Force Grant	0	29,770	29,770
Total Revenues	\$ 52,765	\$ 299,401	\$ 352,166
<u>Expenditures</u>			
Salary Supplements	\$ 0	\$ 18,083	\$ 18,083
Clerical Personnel	16,936	22,247	39,183
Jury and Witness Fees	41	0	41
In-Service Training	135	0	135
Other Fringe Benefits	1,296	14,333	15,629
Communication	106	14,901	15,007
Contracts with Government Agencies	26,590	26,246	52,836
Confidential Drug Enforcement Payments	0	101,275	101,275
Dues and Memberships	2,945	0	2,945
Freight Expenses	25	106	131
Maintenance Agreements	0	800	800
Maintenance and Repair Services - Vehicles	0	62	62
Rentals	0	8,570	8,570
Towing Services	0	1,880	1,880
Travel	3,555	7,729	11,284
Remittance of Revenues Collected	0	49,987	49,987
Other Contracted Services	0	5,106	5,106
Electricity	0	1,923	1,923
Gasoline	0	13,613	13,613
Law Enforcement Supplies	0	5,400	5,400
Office Supplies	772	94	866

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>			
Periodicals	\$ 0	\$ 129	\$ 129
Uniforms	0	1,007	1,007
Other Supplies and Materials	354	11,213	11,567
Building and Contents Insurance	0	2,292	2,292
Trustee's Commission	525	2,325	2,850
Other Charges	30	169	199
Total Expenditures	<u>\$ 53,310</u>	<u>\$ 309,490</u>	<u>\$ 362,800</u>
Net Change in Fund Balance	\$ (545)	\$ (10,089)	\$ (10,634)
Fund Balance, July 1, 2008	<u>18,147</u>	<u>88,448</u>	<u>106,595</u>
Fund Balance, June 30, 2009	<u>\$ 17,602</u>	<u>\$ 78,359</u>	<u>\$ 95,961</u>

SECOND JUDICIAL DISTRICT

## **SECOND JUDICIAL DISTRICT**

### **FINDING 09.01      **THE PERPETUAL INVENTORY LOG WAS NOT ACCURATELY MAINTAINED****

The Drug Task Force (DTF) maintained a perpetual log of seized property. However, when we compared seizure information provided to us by the Tennessee Department of Safety with the inventory log provided to us by the DTF, we noted that \$4,111 and various other items, including an ATV, motorcycles, a boat, and vehicles that had been seized by the DTF were not recorded on the inventory log. The failure to accurately maintain a perpetual inventory log of all seizures increases the risk of loss and misuse of seized property.

### **RECOMMENDATION**

The DTF should accurately maintain a perpetual inventory log of all seizures. This log should include all pertinent case information along with the current status and location of the property. Controls should be established to ensure that all seized property is recorded in the log.

### **MANAGEMENT'S RESPONSE – DISTRICT ATTORNEY GENERAL**

The DTF agrees that a perpetual log of all seizures should be maintained. Controls will be established to ensure all seized property is recorded in the log including all pertinent case information along with the current status and location of the property.

District Attorney General  
Second Judicial District  
Balance Sheet  
June 30, 2009

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 66,371	\$ 66,371
Cash in Bank	0	2,710	2,710
Equity in Pooled Cash and Investments:			
Cash with Trustee	13,072	97,586	110,658
Cash with Clerks, Register, and Sheriff	681	63	744
Due from Other Governments	0	5,880	5,880
Total Assets	<u>\$ 13,753</u>	<u>\$ 172,610</u>	<u>\$ 186,363</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 0	\$ 181	\$ 181
Due to Litigants, Heirs, and Others	0	28,240	28,240
Total Liabilities	<u>\$ 0</u>	<u>\$ 28,421</u>	<u>\$ 28,421</u>
<u>Fund Balances</u>			
Unreserved:			
Undesignated	<u>\$ 13,753</u>	<u>\$ 144,189</u>	<u>\$ 157,942</u>
Total Liabilities and Fund Balances	<u>\$ 13,753</u>	<u>\$ 172,610</u>	<u>\$ 186,363</u>

District Attorney General  
Second Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2009

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 14,438	\$ 0	\$ 14,438
Drug Control Fines	0	2,182	2,182
Drug Task Force Forfeitures and Seizures	0	48,227	48,227
Proceeds from Confiscated Property	0	1,875	1,875
Miscellaneous Refunds	0	109	109
Other Local Revenues	0	28,000	28,000
Drug Task Force Grant	0	60,547	60,547
Total Revenues	\$ 14,438	\$ 140,940	\$ 155,378
<u>Expenditures</u>			
Salary Supplements	\$ 0	\$ 15,521	\$ 15,521
Secretary(s)	0	25,372	25,372
Other Fringe Benefits	0	5,824	5,824
Audit Services	0	2,436	2,436
Communication	492	2,951	3,443
Confidential Drug Enforcement Payments	0	26,121	26,121
Contracts with Government Agencies	0	975	975
Contracts with Private Agencies	0	2,077	2,077
Dues and Memberships	2,370	175	2,545
Janitorial Services	2,250	0	2,250
Legal Services	101	0	101
Licenses	7	0	7
Maintenance and Repair Services - Vehicles	0	5,300	5,300
Maintenance and Repair Services - Equipment	0	292	292
Maintenance and Repair Services - Office Equipment	0	387	387
Postal Charges	0	853	853
Printing, Stationery, and Forms	352	18	370
Rentals	0	11,300	11,300

(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>			
Towing Services	\$ 0	\$ 98	\$ 98
Travel	782	5,088	5,870
Tuition	4,491	1,480	5,971
Other Contracted Services	0	407	407
Custodial Supplies	0	119	119
Data Processing Supplies	0	3,006	3,006
Gasoline	0	10,227	10,227
Law Enforcement Supplies	0	1,159	1,159
Library Books/Media	1,352	0	1,352
Office Supplies	100	3,193	3,293
Periodicals	254	52	306
Utilities	0	3,414	3,414
Other Supplies and Materials	0	548	548
Building and Contents Insurance	0	2,855	2,855
Premiums on Corporate Surety Bond	0	400	400
Trustee's Commission	160	427	587
Other Charges	0	899	899
Law Enforcement Equipment	0	142	142
Motor Vehicles	0	9,650	9,650
Total Expenditures	<u>\$ 12,711</u>	<u>\$ 142,766</u>	<u>\$ 155,477</u>
Net Change in Fund Balance	\$ 1,727	\$ (1,826)	\$ (99)
Fund Balance, July 1, 2008	<u>12,026</u>	<u>146,015</u>	<u>158,041</u>
Fund Balance, June 30, 2009	<u>\$ 13,753</u>	<u>\$ 144,189</u>	<u>\$ 157,942</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, 2009

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 58,477	\$ 58,477
Cash in Bank	0	1,436	1,436
Equity in Pooled Cash and Investments:			
Cash with Trustee	129,768	1,369	131,137
Cash with Clerks, Register, and Sheriff	614	342	956
Due from Other Governments	2,240	2,136	4,376
Total Assets	<u>\$ 132,622</u>	<u>\$ 63,760</u>	<u>\$ 196,382</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 67	\$ 470	\$ 537
Due to Litigants, Heirs, and Others	0	54,652	54,652
Total Liabilities	<u>\$ 67</u>	<u>\$ 55,122</u>	<u>\$ 55,189</u>
<u>Fund Balances</u>			
Unreserved:			
Undesignated	\$ 132,555	\$ 8,638	\$ 141,193
Total Liabilities and Fund Balances	<u>\$ 132,622</u>	<u>\$ 63,760</u>	<u>\$ 196,382</u>

District Attorney General  
Third Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2009

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 48,278	\$ 0	\$ 48,278
Drug Control Fines	0	11,171	11,171
Drug Task Force Forfeitures and Seizures	0	16,484	16,484
Investment Income	0	92	92
Drug Task Force Grant	0	78,000	78,000
Asset Forfeiture Funds	0	5,462	5,462
Total Revenues	<u>\$ 48,278</u>	<u>\$ 111,209</u>	<u>\$ 159,487</u>
<u>Expenditures</u>			
Salary Supplements	\$ 0	\$ 21,000	\$ 21,000
Clerical Personnel	0	27,311	27,311
Other Fringe Benefits	0	8,296	8,296
Communication	804	12,529	13,333
Confidential Drug Enforcement Payments	0	19,389	19,389
Dues and Memberships	645	0	645
Maintenance and Repair Services - Vehicles	0	3,183	3,183
Postal Charges	0	798	798
Rentals	0	2,278	2,278
Travel	2,792	77	2,869
Tuition	2,790	0	2,790
Remittance of Revenues Collected	0	3,796	3,796
Other Contracted Services	2,166	5,735	7,901
Equipment and Machinery Parts	0	3,982	3,982
Garage Supplies	0	533	533
Gasoline	0	15,020	15,020
Law Enforcement Supplies	0	189	189
Office Supplies	1,261	2,223	3,484
Other Supplies and Materials	0	1,111	1,111
Premium on Corporate Surety Bond	0	175	175
Other Charges	0	918	918
Law Enforcement Equipment	0	664	664
Office Equipment	3,770	0	3,770
Total Expenditures	<u>\$ 14,228</u>	<u>\$ 129,207</u>	<u>\$ 143,435</u>

(Continued)

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

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Expenditures (Cont.)</u>			
Other Financing Sources (Uses):			
Transfers to District Attorneys' General Conference - Share of Equity Shortfall	\$ (39,853)	\$ 0	\$ (39,853)
Net Change in Fund Balance	\$ (5,803)	\$ (17,998)	\$ (23,801)
Fund Balance, July 1, 2008	138,358	26,636	164,994
Fund Balance, June 30, 2009	<u>\$ 132,555</u>	<u>\$ 8,638</u>	<u>\$ 141,193</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, 2009

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 9,181	\$ 9,181
Cash in Bank	0	55,846	55,846
Equity in Pooled Cash and Investments:			
Cash with Trustee	18,859	326,119	344,978
Cash with Clerks, Register, and Sheriff	1,030	1,772	2,802
Due from Other Government	1,265	7,750	9,015
Total Assets	<u>\$ 21,154</u>	<u>\$ 400,668</u>	<u>\$ 421,822</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 406	\$ 7,865	\$ 8,271
Due to Litigants, Heirs, and Others	0	50,423	50,423
Total Liabilities	<u>\$ 406</u>	<u>\$ 58,288</u>	<u>\$ 58,694</u>
<u>Fund Balances</u>			
Unreserved:			
Undesignated	\$ 20,748	\$ 342,380	\$ 363,128
Total Liabilities and Fund Balances	<u>\$ 21,154</u>	<u>\$ 400,668</u>	<u>\$ 421,822</u>

District Attorney General  
Fourth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2009

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 26,131	\$ 0	\$ 26,131
Drug Control Fines	0	40,984	40,984
Drug Task Force Forfeitures and Seizures	0	50,090	50,090
Miscellaneous Refunds	5,888	1,034	6,922
Investment Income	0	4,335	4,335
Drug Task Force Grant	0	62,973	62,973
Asset Forfeiture Funds	0	7,139	7,139
Contributions and Gifts	800	0	800
Total Revenues	<u>\$ 32,819</u>	<u>\$ 166,555</u>	<u>\$ 199,374</u>
<u>Expenditures</u>			
Supervisor/Director	\$ 0	\$ 38,346	38,346
Salary Supplements	0	2,100	2,100
Clerical Personnel	0	33,268	33,268
Audit Services	0	2,198	2,198
Communication	8,213	8,727	16,940
Contracts with Government Agencies	0	47,103	47,103
Confidential Drug Enforcement Payments	0	26,975	26,975
Janitorial Services	0	1,200	1,200
Licenses	0	68	68
Maintenance and Repair Services - Building	0	586	586
Maintenance and Repair Services - Equipment	0	1,121	1,121
Maintenance and Repair Services - Vehicles	0	5,678	5,678
Postal Charges	0	268	268
Rentals	0	15,890	15,890
Towing Services	0	450	450
Travel	2,637	2,791	5,428
Other Contracted Services	1,635	8,738	10,373
Data Processing Supplies	0	290	290

(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>			
Electricity	\$ 0	\$ 2,049	\$ 2,049
Gasoline	0	15,236	15,236
Law Enforcement Supplies	1,934	779	2,713
Office Supplies	813	670	1,483
Water and Sewer	0	254	254
Other Supplies and Materials	0	181	181
Building and Contents Insurance	0	785	785
Premiums on Corporate Surety Bond	0	200	200
Trustee's Commission	226	1,335	1,561
In-Service Training	2,700	0	2,700
Other Charges	4,900	0	4,900
Total Expenditures	<u>\$ 23,058</u>	<u>\$ 217,286</u>	<u>\$ 240,344</u>
Net Change in Fund Balance	\$ 9,761	\$ (50,731)	\$ (40,970)
Fund Balance, July 1, 2008	<u>10,987</u>	<u>393,111</u>	<u>404,098</u>
Fund Balance, June 30, 2009	<u>\$ 20,748</u>	<u>\$ 342,380</u>	<u>\$ 363,128</u>

FIFTH JUDICIAL DISTRICT

**FIFTH JUDICIAL DISTRICT**

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

District Attorney General  
Fifth Judicial District  
Balance Sheet  
June 30, 2009

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 400	\$ 400
Cash in Bank	0	1,188	1,188
Equity in Pooled Cash and Investments:			
Cash with Trustee	120,516	1,132,454	1,252,970
Cash with Clerks, Register, and Sheriff	0	2,530	2,530
Accounts Receivable	0	1,288	1,288
Total Assets	<u>\$ 120,516</u>	<u>\$ 1,137,860</u>	<u>\$ 1,258,376</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 0	\$ 1,896	\$ 1,896
Due to Litigants, Heirs, and Others	0	13,351	13,351
Total Liabilities	<u>\$ 0</u>	<u>\$ 15,247</u>	<u>\$ 15,247</u>
<u>Fund Balances</u>			
Reserved for Encumbrances	\$ 200	\$ 0	\$ 200
Unreserved:			
Undesignated	120,316	1,122,613	1,242,929
Total Fund Balances	<u>\$ 120,516</u>	<u>\$ 1,122,613</u>	<u>\$ 1,243,129</u>
Total Liabilities and Fund Balances	<u>\$ 120,516</u>	<u>\$ 1,137,860</u>	<u>\$ 1,258,376</u>

District Attorney General  
Fifth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2009

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 19,763	\$ 0	\$ 19,763
Drug Control Fines	0	49,855	49,855
Drug Task Force Forfeitures and Seizures	0	110,515	110,515
Investment Income	2,318	25,315	27,633
Miscellaneous Refunds	0	93	93
Sale of Property	0	5,175	5,175
Contributions and Gifts	0	23,750	23,750
Other State Revenues	0	3,490	3,490
Total Revenues	<u>\$ 22,081</u>	<u>\$ 218,193</u>	<u>\$ 240,274</u>
<u>Expenditures</u>			
Audit Services	\$ 0	\$ 1,215	\$ 1,215
Communication	0	10,996	10,996
Contributions	0	50,000	50,000
Confidential Drug Enforcement Payments	0	21,698	21,698
Dues and Memberships	0	400	400
Janitorial Services	0	100	100
Operating Lease Payments	0	37,093	37,093
Licenses	0	176	176
Maintenance and Repair Services - Equipment	0	1,584	1,584
Maintenance and Repair Services - Vehicles	0	4,597	4,597
Postal Charges	0	38	38
Printing, Stationery, and Forms	0	1,986	1,986
Travel	0	4,723	4,723
Tuition	0	1,935	1,935
Other Contracted Services	525	2,798	3,323
Law Enforcement Supplies	0	505	505
Office Supplies	0	1,413	1,413
Tires and Tubes	0	785	785
Utilities	0	4,391	4,391
Premiums on Corporate Surety Bonds	0	263	263
Trustee's Commission	227	809	1,036

(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>			
Other Charges	\$ 0	\$ 4,941	\$ 4,941
Data Processing Equipment	0	3,905	3,905
Furniture and Fixtures	0	3,014	3,014
Law Enforcement Equipment	0	4,870	4,870
Motor Vehicles	0	1,388	1,388
Total Expenditures	<u>\$ 752</u>	<u>\$ 165,623</u>	<u>\$ 166,375</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 21,329</u>	<u>\$ 52,570</u>	<u>\$ 73,899</u>
Other Financing Sources (Uses):			
Transfers to the Blount County General Fund - Salary Supplement	\$ 0	\$ (30,000)	\$ (30,000)
Total Other Financing Sources (Uses)	<u>\$ 0</u>	<u>\$ (30,000)</u>	<u>\$ (30,000)</u>
Net Change in Fund Balance	\$ 21,329	\$ 22,570	\$ 43,899
Fund Balance, July 1, 2008	<u>99,187</u>	<u>1,100,043</u>	<u>1,199,230</u>
Fund Balance, June 30, 2009	<u>\$ 120,516</u>	<u>\$ 1,122,613</u>	<u>\$ 1,243,129</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, 2009

District  
Attorney  
General  
Fund

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ASSETS

Equity in Pooled Cash and Investments:

Cash with Trustee

\$ 245,527

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Total Assets

\$ 245,527

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FUND BALANCE

Unreserved:

Undesignated

\$ 245,527

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Total Fund Balance

\$ 245,527

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District Attorney General  
Sixth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2009

	District Attorney General Fund
<hr/>	
<u>Revenues</u>	
District Attorney General Fees	\$ 87,130
Total Revenues	<u>\$ 87,130</u>
 <u>Expenditures</u>	
Secretaries and Law Clerks	\$ 36,680
Other Fringe Benefits	2,783
Maintenance Agreements	<u>28,493</u>
Total Expenditures	<u>\$ 67,956</u>
 Net Change in Fund Balance	 \$ 19,174
Fund Balance, July 1, 2008	<u>226,353</u>
 Fund Balance, June 30, 2009	 <u><u>\$ 245,527</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, 2009

District  
Attorney  
General  
Fund

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ASSETS

Equity in Pooled Cash and Investments:

Cash with Trustee

\$ 11,956

Cash with Clerks, Register, and Sheriff

1,115

Total Assets

\$ 13,071

LIABILITIES AND FUND BALANCE

Liabilities

Accounts Payable

\$ 109

Fund Balance

Unreserved:

Undesignated

\$ 12,962

Total Liabilities and Fund Balance

\$ 13,071

District Attorney General  
Seventh Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2009

	District Attorney General Fund
<hr/>	
<u>Revenues</u>	
District Attorney General Fees	\$ 17,674
Contributions and Gifts	4,800
Total Revenues	<u>\$ 22,474</u>
<u>Expenditures</u>	
Communication	\$ 847
Data Processing Services	132
Dues and Memberships	1,158
Printing, Stationery, and Forms	691
Other Contracted Services	2,444
Office Supplies	558
Periodicals	227
Uniforms	565
Trustee's Commission	172
In-Service Training	1,460
Furniture and Fixtures	9,975
Office Equipment	1,308
Total Expenditures	<u>\$ 19,537</u>
Net Change in Fund Balance	\$ 2,937
Fund Balance, July 1, 2008	<u>10,025</u>
Fund Balance, June 30, 2009	<u><u>\$ 12,962</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, 2009

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 383	\$ 383
Cash in Bank	0	6,942	6,942
Equity in Pooled Cash and Investments:			
Cash with Trustee	93,543	120,177	213,720
Cash with Clerks, Register, and Sheriff	1,781	710	2,491
Accounts Receivable	0	4,040	4,040
Due from Other Governments	5,771	4,218	9,989
 Total Assets	 \$ 101,095	 \$ 136,470	 \$ 237,565

LIABILITIES AND FUND BALANCES

Liabilities

Accounts Payable	\$ 4,416	\$ 0	\$ 4,416
Due to Scott County	1,797	0	1,797
Total Liabilities	\$ 6,213	\$ 0	\$ 6,213

Fund Balances

Unreserved:			
Undesignated	\$ 94,882	\$ 136,470	\$ 231,352
 Total Liabilities and Fund Balances	 \$ 101,095	 \$ 136,470	 \$ 237,565

District Attorney General  
Eighth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2009

	District Attorney General Fund	Drug Task Force Fund	Other Funds	Total All Funds
<u>Revenues</u>				
Other Statutory Local Taxes	\$ 0	\$ 4,237	\$ 0	\$ 4,237
District Attorney General Fees	123,463	0	0	123,463
Miscellaneous Refunds	3,941	7,769	0	11,710
Contributions and Gifts	0	10,000	0	10,000
Drug Task Force Forfeitures and Seizures	0	89,876	0	89,876
Drug Task Force Grant	0	74,769	0	74,769
Law Enforcement Grants	0	4,141	8,359	12,500
<b>Total Revenues</b>	<b>\$ 127,404</b>	<b>\$ 190,792</b>	<b>\$ 8,359</b>	<b>\$ 326,555</b>
<u>Expenditures</u>				
Assistants	\$ 17,402	\$ 0	\$ 6,320	\$ 23,722
Supervisor/Director	0	44,552	0	44,552
Clerical Personnel	14,187	28,210	0	42,397
Part-time Personnel	10,850	0	0	10,850
Other Salaries and Wages	0	20,000	0	20,000
Other Fringe Benefits	6,072	20,409	1,997	28,478
Salary Supplements	0	2,013	0	2,013
Audit Services	0	1,795	0	1,795
Communication	9,068	8,602	0	17,670
Confidential Drug Enforcement Payments	0	135	0	135
Dues and Memberships	4,639	35	0	4,674
Maintenance and Repair Services - Vehicles	0	3,729	0	3,729
Postage Charges	0	75	0	75
Rentals	3,712	12,330	0	16,042
Towing Services	0	200	0	200
Travel	20,423	4,499	42	24,964
Tuition and Conference Fees	772	0	0	772
Other Contracted Services	37,765	5,150	0	42,915
Electricity	0	1,234	0	1,234
Gasoline	0	8,129	0	8,129
Law Enforcement Supplies	0	390	0	390
Natural Gas	0	562	0	562
Office Supplies	19,139	913	0	20,052
Water and Sewer	0	553	0	553
Other Supplies and Materials	22,697	0	0	22,697
Trustee's Commission	1,270	1,114	0	2,384

(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>				
Vehicle and Equipment Insurance	\$ 0	\$ 1,637	\$ 0	\$ 1,637
Workers' Compensation Coverage	107	3,439	0	3,546
Loan Payments	0	11,055	0	11,055
Office Equipment	354	0	0	354
Total Expenditures	<u>\$ 168,457</u>	<u>\$ 180,760</u>	<u>\$ 8,359</u>	<u>\$ 357,576</u>
Excess (Deficiency) of Revenues				
Over Expenditures	<u>\$ (41,053)</u>	<u>\$ 10,032</u>	<u>\$ 0</u>	<u>\$ (31,021)</u>
Other Financing Sources (Uses):				
Transfers to District Attorneys' General				
Conference - Salary Supplements	<u>\$ (37,514)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (37,514)</u>
Total Other Financing Sources (Uses)	<u>\$ (37,514)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (37,514)</u>
Net Change in Fund Balance	<u>\$ (78,567)</u>	<u>\$ 10,032</u>	<u>\$ 0</u>	<u>\$ (68,535)</u>
Fund Balance, July 1, 2008	<u>173,449</u>	<u>126,438</u>	<u>0</u>	<u>299,887</u>
Fund Balance, June 30, 2009	<u>\$ 94,882</u>	<u>\$ 136,470</u>	<u>\$ 0</u>	<u>\$ 231,352</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, 2009

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 3,219	\$ 3,219
Cash in Bank	0	8,000	8,000
Equity in Pooled Cash and Investments:			
Cash with Trustee	30,567	167,508	198,075
Cash with Clerks, Register, and Sheriff	481	5,852	6,333
Due from Other Governments	873	7,219	8,092
Total Assets	<u>\$ 31,921</u>	<u>\$ 191,798</u>	<u>\$ 223,719</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 1,581	\$ 648	\$ 2,229
Accrued Payroll	0	1,839	1,839
Due to Joint Venture	0	3,202	3,202
Total Liabilities	<u>\$ 1,581</u>	<u>\$ 5,689</u>	<u>\$ 7,270</u>
<u>Fund Balances</u>			
Reserved for Federal Asset Forfeiture	\$ 0	\$ 150,142	\$ 150,142
Unreserved:			
Undesignated	30,340	35,967	66,307
Total Fund Balances	<u>\$ 30,340</u>	<u>\$ 186,109</u>	<u>\$ 216,449</u>
Total Liabilities and Fund Balances	<u>\$ 31,921</u>	<u>\$ 191,798</u>	<u>\$ 223,719</u>

District Attorney General  
Ninth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2009

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 23,081	\$ 0	\$ 23,081
Drug Control Fines	0	17,526	17,526
Officers Costs	0	47	47
District Attorney General Fees	0	174	174
Drug Task Force Forfeitures and Seizures	0	15,303	15,303
Proceeds from Confiscated Property	0	1,000	1,000
Investment Income	0	370	370
Contributions and Gifts	0	2,000	2,000
Other State Revenue	0	1,077	1,077
Drug Task Force Grant	0	66,720	66,720
Asset Forfeiture Funds	0	257,422	257,422
Total Revenues	\$ 23,081	\$ 361,639	\$ 384,720
<u>Expenditures</u>			
Supervisor/Director	\$ 0	\$ 40,186	\$ 40,186
Salary Supplements	3,517	38,152	41,669
Part-time Personnel	4,901	0	4,901
Social Security	355	2,628	2,983
Other Fringe Benefits	0	15,000	15,000
Audit Services	0	1,716	1,716
Communication	97	4,873	4,970
Confidential Drug Enforcement	0	4,000	4,000
Dues and Memberships	0	435	435
Maintenance Agreements	0	75	75
Maintenance and Repair Services - Equipment	0	750	750
Maintenance and Repair Services - Vehicles	0	4,947	4,947
Postal Charges	0	315	315
Printing, Stationery, and Forms	0	188	188
Rentals	4,170	2,293	6,463
Towing Services	0	250	250
Travel	0	1,863	1,863
Remittance of Revenues Collected	0	107,280	107,280

(Continued)

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

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
Gasoline	\$ 0	\$ 5,620	\$ 5,620
Gasoline-EQS	0	344	344
Law Enforcement Supplies	0	2,582	2,582
Office Supplies	0	2,023	2,023
Other Supplies and Materials	21,148	3,448	24,596
Premium on Corporate Surety Bond	0	270	270
Trustee's Commission	384	3,539	3,923
Workers' Compensation Insurance	0	500	500
Motor Vehicles	0	8,592	8,592
Total Expenditures	<u>\$ 34,572</u>	<u>\$ 251,869</u>	<u>\$ 286,441</u>
Net Change in Fund Balance	\$ (11,491)	\$ 109,770	\$ 98,279
Fund Balance, July 1, 2008	<u>41,831</u>	<u>76,339</u>	<u>118,170</u>
Fund Balance, June 30, 2009	<u>\$ 30,340</u>	<u>\$ 186,109</u>	<u>\$ 216,449</u>

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

TENTH JUDICIAL DISTRICT

**TENTH JUDICIAL DISTRICT**

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

District Attorney General  
Tenth Judicial District  
Balance Sheet  
June 30, 2009

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 11,280	\$ 11,280
Cash in Bank	0	645,619	645,619
Equity in Pooled Cash and Investments:			
Cash with Trustee	133,994	2,860,317	2,994,311
Accounts Receivable	4,173	5,202	9,375
Total Assets	\$ 138,167	\$ 3,522,418	\$ 3,660,585

LIABILITIES AND FUND BALANCES

<u>Liabilities</u>			
Accounts Payable	\$ 0	\$ 2,747	\$ 2,747
Due to Litigants, Heirs, and Others	0	645,619	645,619
Total Liabilities	\$ 0	\$ 648,366	\$ 648,366
<u>Fund Balances</u>			
Unreserved:			
Undesignated	\$ 138,167	\$ 2,874,052	\$ 3,012,219
Total Liabilities and Fund Balances	\$ 138,167	\$ 3,522,418	\$ 3,660,585

District Attorney General  
Tenth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2009

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 56,718	\$ 0	\$ 56,718
Drug Control Fines	0	63,905	63,905
Drug Task Force Forfeitures and Seizures	0	1,908,968	1,908,968
Investment Income	0	90,280	90,280
Other State Revenue	0	2,733	2,733
Other Direct Federal Revenue	0	9,203	9,203
<b>Total Revenues</b>	<b>\$ 56,718</b>	<b>\$ 2,075,089</b>	<b>\$ 2,131,807</b>
<u>Expenditures</u>			
Drug Task Force Personnel	\$ 0	\$ 532,895	\$ 532,895
Secretary(s)	0	55,365	55,365
Overtime Pay	0	19,747	19,747
Other Salaries and Wages	0	688	688
In-Service Training	843	16,626	17,469
Social Security	0	46,139	46,139
State Retirement	0	38,596	38,596
Employee and Dependent Insurance	0	63,159	63,159
Life Insurance	0	975	975
Unemployment Compensation	0	1,165	1,165
Audit Services	0	2,959	2,959
Communication	5,318	25,456	30,774
Contributions	0	20,000	20,000
Consultants	0	500	500
Contracts with Government Agencies	0	250,000	250,000
Confidential Drug Enforcement Payments	0	29,779	29,779
Dues and Memberships	0	8,659	8,659
Laundry Services	0	1,024	1,024
Maintenance and Repair Services - Buildings	0	30,332	30,332
Maintenance and Repair Services - Vehicles	0	31,816	31,816

(Continued)

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

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Expenditures (Cont.)</u>			
Medical and Dental	\$ 0	\$ 80	\$ 80
Rentals	0	2,062	2,062
Travel	5,502	57,829	63,331
Veterinary Services	0	850	850
Remittance of Revenues Collected	0	500	500
Animal Food and Supplies	0	1,925	1,925
Gasoline	0	46,819	46,819
Law Enforcement Supplies	0	10,482	10,482
Office Supplies	4,036	49,359	53,395
Uniforms	0	10,302	10,302
Utilities	0	12,628	12,628
Other Supplies and Materials	5,986	0	5,986
Trustee's Commission	557	0	557
Workers' Compensation Insurance	0	15,734	15,734
Law Enforcement Equipment	0	44,993	44,993
Motor Vehicles	0	101,285	101,285
Office Equipment	0	5,000	5,000
Total Expenditures	<u>\$ 22,242</u>	<u>\$ 1,535,728</u>	<u>\$ 1,557,970</u>
Net Change in Fund Balance	\$ 34,476	\$ 539,361	\$ 573,837
Fund Balance, July 1, 2008	<u>103,691</u>	<u>2,334,691</u>	<u>2,438,382</u>
Fund Balance, June 30, 2009	<u>\$ 138,167</u>	<u>\$ 2,874,052</u>	<u>\$ 3,012,219</u>

ELEVENTH JUDICIAL DISTRICT

**ELEVENTH JUDICIAL DISTRICT**

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

District Attorney General  
Eleventh Judicial District  
Balance Sheet  
June 30, 2009

District  
Attorney  
General  
Fund

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ASSETS

Equity in Pooled Cash and Investments:

Cash with Trustee

\$ 50,177

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Total Assets

\$ 50,177

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LIABILITIES AND FUND BALANCE

Liabilities

Accounts Payable

\$ 17,500

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Fund Balance

Unreserved:

Undesignated

\$ 32,677

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Total Liabilities and Fund Balance

\$ 50,177

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District Attorney General  
Eleventh Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2009

	District Attorney General Fund
<hr/>	
<u>Revenues</u>	
District Attorney General Fees	\$ 36,862
Investment Income	1,052
Miscellaneous	480
Total Revenues	<u>\$ 38,394</u>
<u>Expenditures</u>	
Postal Charges	\$ 504
Tuition	5,565
Computer Program Development	1,367
Trustee's Commission	2
Computer Support	68,857
Total Expenditures	<u>\$ 76,295</u>
Net Change in Fund Balance	\$ (37,901)
Fund Balance, July 1, 2008	<u>70,578</u>
Fund Balance, June 30, 2009	<u><u>\$ 32,677</u></u>

TWELFTH JUDICIAL DISTRICT

**TWELFTH JUDICIAL DISTRICT**

**FINDING 09.01      **THE BOARD OF DIRECTORS DID NOT ASSUME SUFFICIENT OVERSIGHT RESPONSIBILITY****

The Board of Directors of the Drug Task Force (DTF) did not assume sufficient oversight responsibility for the DTF's operations. During the year examined, the board conducted no meetings from November 2008 through June 2009 to review and approve the task force's operations. This deficiency can be attributed to the failure of management to correct the finding noted in the prior-year report.

**RECOMMENDATION**

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

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**FINDING 09.02      **THE LOG OF SEIZED PROPERTY WAS NOT ADEQUATELY MAINTAINED****

The Drug Task Force maintained a log of seized property. Our examination noted that the log continued to include items that had been disposed of in the prior-audit period, such as, jewelry and diamonds (approximately 300 items), which had been returned to the owner, and a \$3,000 cash seizure, which had been deposited with the county trustee. This deficiency can be attributed to the failure of management to correct the finding noted in the prior-year report. Failure to maintain seizure logs properly weakens internal controls over seizures.

**RECOMMENDATION**

A perpetual log should be maintained for all evidence and seized property. At a minimum, the log should include the following: date received, defendant, case number, description, location, signatures of individuals signing evidence in and out, and disposition.

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**PRIOR-YEAR FINDINGS NOT CORRECTED**

(Ref: Report for the Year Ended June 30, 2008)

<u>Finding Number</u>	<u>Page Number</u>	<u>Subject</u>
08.02	97	The Board of Directors did not assume sufficient oversight responsibility
08.03	97	The log of seized property was not adequately maintained

District Attorney General  
Twelfth Judicial District  
Balance Sheet  
June 30, 2009

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 33,717	\$ 33,717
Equity in Pooled Cash and Investments:			
Cash with Trustee	30,099	54,693	84,792
Cash with Clerks, Register, and Sheriff	193	2,615	2,808
Due from Other Governments	980	0	980
	<hr/>		
Total Assets	\$ 31,272	\$ 91,025	\$ 122,297
	<hr/>		
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Due to Litigants, Heirs, and Others	\$ 0	\$ 32,830	\$ 32,830
	<hr/>		
<u>Fund Balances</u>			
Unreserved:			
Undesignated	\$ 31,272	\$ 58,195	\$ 89,467
	<hr/>		
Total Liabilities and Fund Balances	\$ 31,272	\$ 91,025	\$ 122,297
	<hr/>		

District Attorney General  
Twelfth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2009

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
Drug Control Fines	\$ 0	\$ 11,033	\$ 11,033
Other Local Option Taxes	0	46,589	46,589
District Attorney General Fees	18,130	0	18,130
Drug Task Force Forfeitures and Seizures	0	3,667	3,667
Miscellaneous Refunds	0	3,865	3,865
Contributions	0	2,000	2,000
Law Enforcement Grants	0	65,306	65,306
Total Revenues	\$ 18,130	\$ 132,460	\$ 150,590
<u>Expenditures</u>			
Supervisor/Director	\$ 0	\$ 44,106	\$ 44,106
Deputy(ies)	0	2,981	2,981
Clerical Personnel	602	10,412	11,014
Overtime	0	516	516
Jury and Witness Fees	112	0	112
Social Security	0	4,438	4,438
State Retirement	0	2,105	2,105
Employee and Dependent Insurance	0	7,315	7,315
Unemployment Compensation	0	107	107
Audit Services	0	2,192	2,192
Communications	2,958	0	2,958
Confidential Drug Enforcement Payments	0	2,969	2,969
Dues and Memberships	530	200	730
Janitorial Services	1,050	0	1,050
Operating Lease Payments	7,200	0	7,200
Rentals	800	4,800	5,600
Travel	0	3,570	3,570
Custodial Supplies	99	0	99
Gasoline	0	4,415	4,415
Law Enforcement Supplies	846	0	846
Office Supplies	197	97	294
Periodicals	4,524	0	4,524
Utilities	16	2,376	2,392
Vehicle Parts	0	294	294
Premiums on Corporate Surety Bonds	0	245	245
Trustee's Commission	179	607	786
In-Service Training	2,060	0	2,060

(Continued)

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

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Expenditures (Cont.)</u>			
Other Charges	\$ 0	\$ 2,619	\$ 2,619
Communication Equipment	251	0	251
Furniture and Fixtures	1,779	0	1,779
Total Expenditures	<u>\$ 23,203</u>	<u>\$ 96,364</u>	<u>\$ 119,567</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (5,073)</u>	<u>\$ 36,096</u>	<u>\$ 31,023</u>
Other Financing Sources (Uses):			
Transfers to District Attorneys' General Conference - Contributions	<u>\$ (18,507)</u>	<u>\$ 0</u>	<u>\$ (18,507)</u>
Net Change in Fund Balance	\$ (23,580)	\$ 36,096	\$ 12,516
Fund Balance, July 1, 2008	<u>54,852</u>	<u>22,099</u>	<u>76,951</u>
Fund Balance, June 30, 2009	<u><u>\$ 31,272</u></u>	<u><u>\$ 58,195</u></u>	<u><u>\$ 89,467</u></u>

THIRTEENTH JUDICIAL DISTRICT

**THIRTEENTH JUDICIAL DISTRICT**

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

District Attorney General  
Thirteenth Judicial District  
Balance Sheet  
June 30, 2009

District Attorney General Fund	Drug Task Force Fund	Metham- phetamine Task Force Fund	Total All Funds
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ASSETS

Cash:				
Cash on Hand	\$	0	\$	1,167
Equity in Pooled Cash and Investments:				
Cash with Trustee		10,918	121,244	17,979
Cash with Clerks, Register, and Sheriff		3,411	540	0
Due from Other Governments		0	20,829	0
				<u>20,829</u>
Total Assets	\$	<u>14,329</u>	\$	<u>143,780</u>
			\$	<u>17,979</u>
			\$	<u>176,088</u>

FUND BALANCES

Unreserved:				
Undesignated	\$	<u>14,329</u>	\$	<u>143,780</u>
			\$	<u>17,979</u>
Total Fund Balances	\$	<u>14,329</u>	\$	<u>143,780</u>
			\$	<u>17,979</u>
			\$	<u>176,088</u>

District Attorney General  
Thirteenth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2009

	District Attorney General Fund	Drug Task Force Fund	Metham- phetamine Task Force Fund	Total All Funds
<u>Revenues</u>				
Drug Control Fines	\$ 0	\$ 3,193	\$ 0	\$ 3,193
District Attorney General Fees	38,519	0	0	38,519
Drug Task Force Forfeitures and Seizures	0	168,524	0	168,524
Sales of Materials and Supplies	0	0	170	170
Miscellaneous Refunds	1,538	0	0	1,538
Drug Control Grants	0	82,565	113,657	196,222
Law Enforcement Grants	0	68,855	0	68,855
Unauthorized Substances Tax	0	68,489	0	68,489
Other	0	4,029	0	4,029
<b>Total Revenues</b>	<b>\$ 40,057</b>	<b>\$ 395,655</b>	<b>\$ 113,827</b>	<b>\$ 549,539</b>
<u>Expenditures</u>				
Assistant(s)	\$ 0	\$ 0	\$ 30,830	\$ 30,830
Supervisor/Director	0	10,600	0	10,600
Accountants/Bookkeepers	0	38,005	0	38,005
Bonus Payments	0	15,600	0	15,600
Other Salaries and Wages	0	41,329	47,770	89,099
In-Service Training	13,344	0	0	13,344
Other Fringe Benefits	0	22,988	23,559	46,547
Audit Services	0	3,708	0	3,708
Communication	2,679	19,049	0	21,728
Contributions	0	60,160	0	60,160
Confidential Drug Buys	0	6,715	0	6,715
Confidential Informant Fees	0	8,271	0	8,271
Undercover Operating Expenses	0	599	0	599
Data Processing Services	0	1,498	0	1,498
Legal Services	0	2,924	0	2,924
Maintenance and Repair Services - Buildings	209	0	0	209
Maintenance and Repair Services - Vehicles	0	115	0	115
Rentals	0	47,501	0	47,501
Travel	6,974	11,038	0	18,012
Other Contracted Services	2,965	2,291	0	5,256
Other Supplies and Materials	325	1,103	0	1,428
Gasoline	0	7,535	0	7,535
Instructional Supplies and Materials	0	0	10,000	10,000
Office Supplies	320	2,393	0	2,713
Uniforms	66	0	0	66

(Continued)

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

	District Attorney General Fund	Drug Task Force Fund	Metham- phetamine Task Force Fund	Total All Funds
<u>Expenditures (Cont.)</u>				
Utilities	\$ 0	\$ 7,446	\$ 0	\$ 7,446
Other Charges	2,443	3,402	0	5,845
Motor Vehicles	0	10,825	0	10,825
Office Equipment	2,272	0	0	2,272
Other Equipment	229	1,755	0	1,984
Total Expenditures	<u>\$ 31,826</u>	<u>\$ 326,850</u>	<u>\$ 112,159</u>	<u>\$ 470,835</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 8,231</u>	<u>\$ 68,805</u>	<u>\$ 1,668</u>	<u>\$ 78,704</u>
Other Financing Sources (Uses): Transfers to/from Other Funds	<u>\$ 0</u>	<u>\$ 1,500</u>	<u>\$ (1,500)</u>	<u>\$ 0</u>
Net Change in Fund Balance	\$ 8,231	\$ 70,305	\$ 168	\$ 78,704
Fund Balance, July 1, 2008	<u>6,098</u>	<u>73,475</u>	<u>17,811</u>	<u>97,384</u>
Fund Balance, June 30, 2009	<u>\$ 14,329</u>	<u>\$ 143,780</u>	<u>\$ 17,979</u>	<u>\$ 176,088</u>

FOURTEENTH JUDICIAL DISTRICT

**FOURTEENTH JUDICIAL DISTRICT**

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

District Attorney General  
Fourteenth Judicial District  
Balance Sheet  
June 30, 2009

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 572	\$ 572
Cash in Bank	0	62,180	62,180
Equity in Pooled Cash and Investments:			
Cash with Trustee	96,497	259,011	355,508
Cash with Clerks, Register, and Sheriff	1,604	2,209	3,813
Due from Other Governments	0	29,611	29,611
	<hr/>		
Total Assets	\$ 98,101	\$ 353,583	\$ 451,684
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 542	\$ 338	\$ 880
Payroll Deductions Payable	0	1,326	1,326
Due to State of Tennessee	0	78	78
Due to Litigants, Heirs, and Others	0	1,264	1,264
Total Liabilities	\$ 542	\$ 3,006	\$ 3,548
<hr/>			
<u>Fund Balances</u>			
Unreserved:			
Undesignated	\$ 97,559	\$ 350,577	\$ 448,136
	<hr/>		
Total Liabilities and Fund Balances	\$ 98,101	\$ 353,583	\$ 451,684
	<hr/>		

District Attorney General  
Fourteenth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2009

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
Drug Control Fines	\$ 0	\$ 179,957	\$ 179,957
District Attorney General Fees	28,159	0	28,159
Drug Task Force Forfeitures and Seizures	0	120,000	120,000
Investment Income	0	4,251	4,251
Miscellaneous Refunds	120	0	120
Sale of Property	0	100	100
Drug Control Grants	0	74,849	74,849
Other State Revenues	0	2,633	2,633
Other Contracted Services	0	24,033	24,033
Other	0	10,721	10,721
<b>Total Revenues</b>	<b>\$ 28,279</b>	<b>\$ 416,544</b>	<b>\$ 444,823</b>
<u>Expenditures</u>			
Supervisor/Director	\$ 0	\$ 27,507	\$ 27,507
Investigators	0	101,930	101,930
Part-time Personnel	0	19,902	19,902
Overtime Pay	0	13,198	13,198
Other Salaries and Wages	0	2,164	2,164
Social Security Tax	0	12,935	12,935
State Retirement	0	10,837	10,837
Medical Insurance	0	13,468	13,468
Dental Insurance	0	475	475
Unemployment Compensation	0	316	316
Audit Services	0	1,233	1,233
Communications	6,384	4,516	10,900
Contributions	0	4,776	4,776
Confidential Drug Enforcement Payments	0	1,130	1,130
Dues and Memberships	95	300	395
Janitorial Services	6,500	0	6,500
Maintenance and Repair Services - Vehicles	0	3,447	3,447
Rentals	10,252	16,800	27,052
Travel	1,189	12,368	13,557
Office Supplies	279	4,812	5,091
Periodicals	1,300	0	1,300
Law Enforcement Supplies	0	3,575	3,575
Uniforms	0	2,463	2,463
Other Supplies and Materials	328	3,238	3,566
Premiums of Corporate Surety Bonds	0	100	100
Vehicle and Equipment Insurance	0	785	785
Workers' Compensation Insurance	0	2,155	2,155
In Service/Staff Development	0	1,050	1,050
Other Charges	5,709	3,729	9,438
<b>Total Expenditures</b>	<b>\$ 32,036</b>	<b>\$ 269,209</b>	<b>\$ 301,245</b>

(Continued)

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

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
Excess (Deficiency) of Revenues Over Expenditures	\$ (3,757)	\$ 147,335	\$ 143,578
Other Financing Sources (Uses):			
Transfers to District Attorneys'			
General Conference:			
Registration Fees	\$ (20,421)	\$ 0	\$ (20,421)
Salary Supplements	0	(103,647)	(103,647)
Total Other Financing Sources (Uses)	\$ (20,421)	\$ (103,647)	\$ (124,068)
Net Change in Fund Balance	\$ (24,178)	\$ 43,688	\$ 19,510
Fund Balance, July 1, 2008	121,737	306,889	428,626
Fund Balance, June 30, 2009	\$ 97,559	\$ 350,577	\$ 448,136

FIFTEENTH JUDICIAL DISTRICT

**FIFTEENTH JUDICIAL DISTRICT**

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

District Attorney General  
Fifteenth Judicial District  
Balance Sheet  
June 30, 2009

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 201,468	\$ 201,468
Cash in Bank	0	8,474	8,474
Equity in Pooled Cash and Investments:			
Cash with Trustee	26,405	925,601	952,006
Due from Other Governments	0	13,000	13,000
Total Assets	<u>\$ 26,405</u>	<u>\$ 1,148,543</u>	<u>\$ 1,174,948</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Due to Litigants, Heirs, and Others	\$ 0	\$ 190,127	\$ 190,127
<u>Fund Balances</u>			
Unreserved:			
Undesignated	\$ 26,405	\$ 958,416	\$ 984,821
Total Liabilities and Fund Balances	<u>\$ 26,405</u>	<u>\$ 1,148,543</u>	<u>\$ 1,174,948</u>

District Attorney General  
Fifteenth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2009

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
Drug Control Fines	\$ 0	\$ 144,020	\$ 144,020
District Attorney General Fees	23,868	0	23,868
Drug Task Force Forfeitures and Seizures	0	128,139	128,139
Miscellaneous Refunds	600	468	1,068
Drug Control Grants	0	6,564	6,564
Unauthorized Substances Tax	0	1,795	1,795
Damages Recovered from Individuals	0	300	300
Contributions	0	7,845	7,845
<b>Total Revenues</b>	<b>\$ 24,468</b>	<b>\$ 289,131</b>	<b>\$ 313,599</b>
<u>Expenditures</u>			
Other Salaries and Wages	\$ 0	\$ 131,260	\$ 131,260
Temporary Personnel	1,000	0	1,000
Jury and Witness Fees	2,185	0	2,185
Communications	0	13,310	13,310
Confidential Drug Buys	0	7,360	7,360
Confidential Informants	0	3,035	3,035
Undercover Operating Expenses	0	131	131
Legal Services	0	250	250
Maintenance and Repair Services - Office Equipment	0	2,489	2,489
Maintenance and Repair Services - Vehicles	0	14,298	14,298
Rentals	0	15,681	15,681
Towing Services	0	695	695
Travel	1,413	9,315	10,728
Other Contracted Services	0	1,981	1,981
Animal Food and Supplies	0	288	288
Library Books/Media	2,814	0	2,814
Office Supplies	0	2,000	2,000
Other Supplies and Materials	1,561	5,372	6,933
Trustee's Commission	239	2,818	3,057
In-Service Training	7,797	3,965	11,762
Other Charges	248	9,453	9,701
Building Construction	0	72,571	72,571
Communication Equipment	0	3,167	3,167
Building Purchases	0	251,000	251,000
Other Equipment	2,117	14,757	16,874
<b>Total Expenditures</b>	<b>\$ 19,374</b>	<b>\$ 565,196</b>	<b>\$ 584,570</b>
Excess (Deficiency) of Revenues Over Expenditures	\$ 5,094	\$ (276,065)	\$ (270,971)
Other Financing Sources (Uses): Insurance Recovery	\$ 0	\$ 3,931	\$ 3,931
Net Change in Fund Balance	\$ 5,094	\$ (272,134)	\$ (267,040)
Fund Balance, July 1, 2008	21,311	1,230,550	1,251,861
Fund Balance, June 30, 2009	\$ 26,405	\$ 958,416	\$ 984,821

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, 2009

District  
Attorney  
General  
Fund

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ASSETS

Equity in Pooled Cash and Investments:	
Cash with Trustee	\$ 206,480
Cash with Clerks, Register, and Sheriff	2,904
Due from Other Governments	<u>748</u>
Total Assets	<u><u>\$ 210,132</u></u>

LIABILITIES AND FUND BALANCE

<u>Liabilities</u>	
Accounts Payable	\$ 6
Accrued Payroll	<u>80</u>
Total Liabilities	<u><u>\$ 86</u></u>
 <u>Fund Balance</u>	
Unreserved:	
Undesignated	<u>\$ 210,046</u>
Total Liabilities and Fund Balance	<u><u>\$ 210,132</u></u>

District Attorney General  
Sixteenth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2009

	District Attorney General Fund
<hr/>	
<u>Revenues</u>	
District Attorney General Fees	\$ 57,917
Total Revenues	<u>\$ 57,917</u>
<u>Expenditures</u>	
Part-time Personnel	\$ 4,738
Social Security	294
Employer Medicare	69
Travel	3,337
Dues and Membership	1,395
Other Contracted Services	5,730
Other Supplies and Materials	600
Trustee's Commission	602
Data Processing Equipment	1,498
Total Expenditures	<u>\$ 18,263</u>
<u>Other Financing Sources (Uses):</u>	
Transfers to District Attorneys' General	
Conference - Equity Shortfall Recovery Payment	\$ (36,702)
Total Other Sources and Uses	<u>\$ (36,702)</u>
Net Change in Fund Balance	\$ 2,952
Fund Balance, July 1, 2008	<u>207,094</u>
Fund Balance, June 30, 2009	<u><u>\$ 210,046</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, 2009

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 6,651	\$ 6,651
Equity in Pooled Cash and Investments:			
Cash with Trustee	57,994	186,480	244,474
Cash with Clerks, Register, and Sheriff	0	160	160
Due from Other Governments	0	15,733	15,733
Total Assets	\$ 57,994	\$ 209,024	\$ 267,018
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 0	\$ 4,128	\$ 4,128
Accrued Payroll	0	542	542
Due to Litigants, Heirs, and Others	0	4,963	4,963
Total Liabilities	\$ 0	\$ 9,633	\$ 9,633
<u>Fund Balances</u>			
Unreserved:			
Undesignated	\$ 57,994	\$ 199,391	\$ 257,385
Total Liabilities and Fund Balances	\$ 57,994	\$ 209,024	\$ 267,018

District Attorney General  
Seventeenth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2009

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 13,379	\$ 0	\$ 13,379
Drug Control Fines	0	53,636	53,636
Drug Task Force Forfeitures and Seizures	0	75,525	75,525
Miscellaneous Refunds	0	113	113
Drug Control Grants	0	76,355	76,355
Total Revenues	<u>\$ 13,379</u>	<u>\$ 205,629</u>	<u>\$ 219,008</u>
<u>Expenditures</u>			
Supervisor/Director	\$ 0	\$ 48,720	\$ 48,720
Salary Supplements	0	28,769	28,769
Secretary(s)	0	22,725	22,725
Social Security	0	4,949	4,949
State Retirement	0	4,728	4,728
Employee and Dependent Insurance	0	23	23
Disability Insurance	0	485	485
Unemployment Compensation	0	226	226
Employer Medicare	0	1,157	1,157
Communications	0	10,223	10,223
Contracts with Government Agencies	0	4,416	4,416
Contributions	0	1,500	1,500
Confidential Drug Enforcement Payments	0	31,384	31,384
Dues and Memberships	2,115	375	2,490
Maintenance and Repair Services - Buildings	0	395	395
Maintenance and Repair Services - Equipment	0	909	909
Maintenance and Repair Services - Vehicles	0	4,225	4,225
Medical and Dental Services	0	17,410	17,410
Postal Charges	0	941	941
Rentals	0	13,500	13,500
Towing Services	0	290	290
Travel	921	6,132	7,053
Electricity	0	1,972	1,972
Gasoline	0	15,122	15,122
Law Enforcement Supplies	0	369	369

(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>			
Natural Gas	\$ 0	\$ 1,181	\$ 1,181
Office Supplies	0	5,733	5,733
Periodicals	674	66	740
Tires and Tubes	0	1,448	1,448
Uniforms	0	3,706	3,706
Utilities	0	192	192
Water and Sewer	0	230	230
Trustee's Commission	143	1,150	1,293
In-Service/Staff Development	0	7,619	7,619
Other Charges	1,359	774	2,133
Law Enforcement Equipment	0	1,070	1,070
Motor Vehicles	0	40,420	40,420
Office Equipment	3,083	1,698	4,781
Total Expenditures	<u>\$ 8,295</u>	<u>\$ 286,232</u>	<u>\$ 294,527</u>
Net Change in Fund Balance	\$ 5,084	\$ (80,603)	\$ (75,519)
Fund Balance, July 1, 2008	<u>52,910</u>	<u>279,994</u>	<u>332,904</u>
Fund Balance, June 30, 2009	<u>\$ 57,994</u>	<u>\$ 199,391</u>	<u>\$ 257,385</u>

EIGHTEENTH JUDICIAL DISTRICT

**EIGHTEENTH JUDICIAL DISTRICT**

**FINDING 09.01      **CONFIDENTIAL FUNDS WERE USED FOR NONCONFIDENTIAL PURCHASES****

The Drug Task Force used confidential funds to pay some nonconfidential expenditures. These nonconfidential expenditures included payments for travel advances (\$3,217) and other miscellaneous expenditures (\$378). This deficiency is the result of management's decisions and increases the risk of unauthorized transactions.

**RECOMMENDATION**

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

**PRIOR-YEAR FINDING NOT CORRECTED**  
(Ref: Report for the Year Ended June 30, 2008)

<b>Finding Number</b>	<b>Page Number</b>	<b>Subject</b>
08.01	139	Confidential funds were used for nonconfidential purchases

District Attorney General  
Eighteenth Judicial District  
Balance Sheet  
June 30, 2009

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 3,255	\$ 3,255
Equity in Pooled Cash and Investments:			
Cash with Trustee	67,784	917,233	985,017
Cash with Clerk, Register, and Sheriff	2,482	0	2,482
Total Assets	<u>\$ 70,266</u>	<u>\$ 920,488</u>	<u>\$ 990,754</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 1,355	\$ 0	\$ 1,355
Due to Litigants, Heirs, and Others	0	214,941	214,941
Total Liabilities	<u>\$ 1,355</u>	<u>\$ 214,941</u>	<u>\$ 216,296</u>
<u>Fund Balances</u>			
Unreserved:			
Undesignated	\$ 68,911	\$ 705,547	\$ 774,458
Total Liabilities and Fund Balances	<u>\$ 70,266</u>	<u>\$ 920,488</u>	<u>\$ 990,754</u>

District Attorney General  
Eighteenth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2009

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 29,906	\$ 0	\$ 29,906
Drug Control Fines	0	63,037	63,037
Proceeds from Confiscated Property	0	684,881	684,881
Miscellaneous Refunds	0	366	366
Damages Recovered from Individuals	0	25,233	25,233
Contributions	0	602	602
Other State Revenues	0	14	14
Asset Forfeiture Funds	0	26,280	26,280
<b>Total Revenues</b>	<b>\$ 29,906</b>	<b>\$ 800,413</b>	<b>\$ 830,319</b>
<u>Expenditures</u>			
Investigators	\$ 0	\$ 343,713	\$ 343,713
Audit Services	0	1,613	1,613
Communications	35	20,300	20,335
Contracts with Private Agencies	0	594	594
Contributions	0	2,000	2,000
Drug Buys	0	11,530	11,530
Payments to Confidential Informants	0	8,621	8,621
Undercover Operating Expenses	0	3,831	3,831
Dues and Memberships	645	300	945
Janitorial Services	4,000	450	4,450
Operating Lease Payments	0	2,759	2,759
Maintenance Agreements	0	500	500
Maintenance and Repair Services - Buildings	0	2,420	2,420
Maintenance and Repair Services - Equipment	0	2,620	2,620
Maintenance and Repair Services - Vehicles	0	10,375	10,375
Pest Control	0	90	90
Postal Charges	0	244	244
Printing, Stationery, and Forms	0	576	576
Rentals	6,000	25,680	31,680
Towing Services	0	920	920
Travel	5,225	7,046	12,271
Tuition	541	1,727	2,268
Veterinary Services	0	566	566
Maintenance and Repair Services - Record	0	397	397
Other Contracted Services	8,697	1,540	10,237
Gasoline	0	28,948	28,948
Law Enforcement Supplies	0	3,320	3,320
Office Supplies	168	7,847	8,015
Uniforms	0	1,954	1,954

(Continued)

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

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Expenditures (Cont.)</u>			
Other Supplies and Materials	\$ 38	\$ 0	\$ 38
Utilities	0	4,403	4,403
Building and Contents Insurance	0	1,677	1,677
Premiums on Corporate Surety Bonds	0	563	563
Trustee's Commission	299	731	1,030
Vehicle and Equipment Insurance	0	5,197	5,197
Inservice/Staff Development	2,133	2,265	4,398
Other Charges	33,469	24,951	58,420
Data Processing Equipment	0	8,443	8,443
Furniture and Fixtures	0	1,200	1,200
Motor Vehicles	0	44,300	44,300
Building Purchases	0	595,501	595,501
Total Expenditures	<u>\$ 61,250</u>	<u>\$ 1,181,712</u>	<u>\$ 1,242,962</u>
Net Change in Fund Balance	\$ (31,344)	\$ (381,299)	\$ (412,643)
Fund Balance, July 1, 2008	<u>100,255</u>	<u>1,086,846</u>	<u>1,187,101</u>
Fund Balance, June 30, 2009	<u>\$ 68,911</u>	<u>\$ 705,547</u>	<u>\$ 774,458</u>

NINETEENTH JUDICIAL DISTRICT

**NINETEENTH JUDICIAL DISTRICT**

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

District Attorney General  
Nineteenth Judicial District  
Balance Sheet  
June 30, 2009

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 4,106	\$ 4,106
Cash in Bank	0	1,471	1,471
Equity in Pooled Cash and Investments:			
Cash with Trustee	37,234	370,330	407,564
Accounts Receivable	0	6,566	6,566
Due from Other Governments	0	5,043	5,043
	<hr/>		
Total Assets	\$ 37,234	\$ 387,516	\$ 424,750

LIABILITIES AND FUND BALANCES

<u>Liabilities</u>			
Accounts Payable	\$ 0	\$ 57,132	\$ 57,132
Accrued Payroll	0	1,194	1,194
Due to Other Funds	0	180	180
Total Liabilities	<hr/>		
	\$ 0	\$ 58,506	\$ 58,506
 <u>Fund Balances</u>			
Unreserved:			
Undesignated	\$ 37,234	\$ 329,010	\$ 366,244
	<hr/>		
Total Liabilities and Fund Balances	\$ 37,234	\$ 387,516	\$ 424,750

District Attorney General  
Nineteenth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2009

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
Drug Control Fines	\$ 0	\$ 16,265	\$ 16,265
Drug Task Force Forfeitures and Seizures	0	80,202	80,202
Investment Income	0	1,220	1,220
Sale of Equipment	0	32,714	32,714
Contributions	0	27,930	27,930
Other Local Revenues	0	246	246
District Attorney General Fees	20,500	0	20,500
Drug Control Grant	0	71,775	71,775
Other State Revenues	0	1,870	1,870
<b>Total Revenues</b>	<b>\$ 20,500</b>	<b>\$ 232,222</b>	<b>\$ 252,722</b>
<u>Expenditures</u>			
Deputy(s)	\$ 0	\$ 7,162	\$ 7,162
Secretary(s)	0	37,732	37,732
Overtime Pay	0	7,365	7,365
Social Security	0	2,692	2,692
State Retirement	0	5,517	5,517
Life Insurance	0	45	45
Medical Insurance	0	4,318	4,318
Employer Medicare	0	629	629
Audit Services	0	1,838	1,838
Communications	1,340	11,587	12,927
Drug Buys	0	15,503	15,503
Informant Pay	0	12,621	12,621
Dues and Memberships	0	50	50
Janitorial Services	3,000	0	3,000
Licenses	0	138	138
Maintenance and Repair Services - Equipment	0	322	322
Maintenance and Repair Services - Office Equipment	0	239	239
Maintenance and Repair Services - Vehicles	0	9,145	9,145
Postal Charges	0	365	365

(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>			
Printing, Stationery, and Forms	\$ 0	\$ 108	\$ 108
Rentals	0	8,993	8,993
Travel	3,223	4,530	7,753
Tuition	2,795	3,185	5,980
Disposal Fees	0	241	241
Other Contracted Services	797	46,652	47,449
Data Processing Supplies	22	0	22
Electricity	0	2,224	2,224
Gasoline	0	12,408	12,408
Law Enforcement Supplies	0	1,253	1,253
Library Books/Media	797	0	797
Lubricants	0	14	14
Natural Gas	0	625	625
Office Supplies	80	89	169
Water and Sewer	0	272	272
Other Supplies and Materials	2,864	2,196	5,060
Building and Contents Insurance	0	5,970	5,970
Other Charges	0	90	90
Premium on Corporate Surety Bonds	39	400	439
Workers' Compensation Insurance	0	180	180
Communication Equipment	0	8,469	8,469
Data Processing Equipment	210	5,918	6,128
Furniture and Fixtures	2,158	0	2,158
Motor Vehicles	0	19,655	19,655
Law Enforcement Equipment	0	1,220	1,220
Office Equipment	0	66	66
Total Expenditures	\$ 17,325	\$ 242,026	\$ 259,351
Net Change in Fund Balance	\$ 3,175	\$ (9,804)	\$ (6,629)
Fund Balance, July 1, 2008	34,059	338,814	372,873
Fund Balance, June 30, 2009	\$ 37,234	\$ 329,010	\$ 366,244

TWENTIETH JUDICIAL DISTRICT

**TWENTIETH JUDICIAL DISTRICT**

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

Twentieth Judicial District  
District Attorney General  
Balance Sheet  
June 30, 2009

	District Attorney General Fund	Federal Asset Forfeiture Fund	Mediation Services Fund	Drug Task Force Fund	Total All Funds
\$	0 \$	5,000 \$	0 \$	20,000 \$	25,000
	208,556	46,618	233,082	2,786,504	3,274,760
	502	0	82	11,319	11,903
	99	23	114	1,511	1,747
	0	4,152	0	0	4,152
\$	209,157 \$	55,793 \$	233,278 \$	2,819,334 \$	3,317,562

ASSETS

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

Total Assets

LIABILITIES AND FUND BALANCES

Liabilities  
Accounts Payable  
Accrued Payroll  
Due to Other Funds  
Other Current Liabilities  
Total Liabilities

Fund Balances

Unreserved:  
Undesignated

Total Liabilities and Fund Balances

\$	135 \$	127 \$	0 \$	261,068 \$	261,330
	220	0	0	11,467	11,687
	0	0	0	105,796	105,796
	91,561	52,680	0	1,135,127	1,279,368
\$	91,916 \$	52,807 \$	0 \$	1,513,458 \$	1,658,181
\$	117,241 \$	2,986 \$	233,278 \$	1,305,876 \$	1,659,381
\$	209,157 \$	55,793 \$	233,278 \$	2,819,334 \$	3,317,562

District Attorney General  
Twentieth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2009

	District Attorney General Fund	Metro Appropriations	Federal Asset Forfeiture Fund	Mediation Services Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>						
Other Statutory Local Taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 7,747	\$ 7,747
District Attorney General Fees	46,126	0	0	0	0	46,126
Litigation Tax - Victim Offender Mediation Center	0	0	0	93,534	0	93,534
Drug Control Fines	0	0	0	0	2,500	2,500
Forfeitures and Seizures	0	0	0	0	545,079	545,079
Charges for Services	193	0	0	0	0	193
Other General Service Charges	0	36,019	0	0	0	36,019
Copy Fees	0	263	0	0	0	263
Investment Income	1,046	1,184	707	3,106	35,867	41,910
Proceeds from Confiscated Property	0	0	0	0	283,490	283,490
Other State Revenues	0	300,655	0	0	0	300,655
Other Federal Through State	0	125,719	0	0	0	125,719
Other Direct Federal Revenue	0	147,539	0	0	0	147,539
Asset Forfeiture Funds	0	0	0	0	254,530	254,530
<b>Total Revenues</b>	<b>\$ 47,365</b>	<b>\$ 611,379</b>	<b>\$ 707</b>	<b>\$ 96,640</b>	<b>\$ 1,129,213</b>	<b>\$ 1,885,304</b>
<u>Expenditures</u>						
Longevity Pay	\$ 0	\$ 20,790	\$ 0	\$ 0	\$ 1,965	\$ 22,755
Overtime Pay	0	1,044	0	0	261,245	262,289
Other Salaries and Wages	5,921	3,347,477	0	0	547,519	3,900,917
Social Security	366	197,980	0	0	52,049	250,395
Employee and Dependent Insurance	0	407,031	0	0	25,839	432,870

(Continued)

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

	District Attorney General Fund	Metro Appropriations	Federal Asset Forfeiture Fund	Mediation Services Fund	Drug Task Force Fund	Total All Funds
<u>Expenditures (Cont.)</u>						
Life Insurance	\$ 0	8,597	0	0	473	9,070
Dental Insurance	0	19,375	0	0	1,140	20,515
Local Retirement	0	413,556	0	0	106,509	520,065
Employer Medicare	85	46,301	0	0	15,443	61,829
Other Fringe Benefits	0	30,588	0	0	558	31,146
Advertising	0	0	27	0	0	27
Accounting Services	0	0	0	0	5,601	5,601
Communications	0	75,045	0	0	101,008	176,053
Data Processing Services	0	81,000	0	0	27,461	108,461
Informants	0	0	0	0	20,560	20,560
Drug Buys	0	0	0	0	13,620	13,620
Other Investigative Expenses	0	0	0	0	6,895	6,895
Dues and Memberships	11,550	5,920	287	0	9,465	27,222
Janitorial Services	0	0	0	0	11,040	11,040
Legal Services	0	0	0	55,416	2,019	57,435
Legal Notices, Recordings, and Court Costs	0	17,036	0	0	6,455	23,491
Maintenance and Repair Services - Buildings	0	33,000	0	0	0	33,000
Maintenance and Repair Services - Office Equipment	1,447	25,547	0	0	96,430	123,424
Maintenance and Repair Services - Vehicles	0	22,200	690	0	19,600	42,490
Pest Control	0	0	0	0	392	392
Postal Charges	24	26,698	474	0	250	27,446
Printing, Stationery, and Forms	471	3,819	0	0	1,103	5,393
Rentals	0	516,448	0	0	346	516,794
Towing Services	0	0	0	0	310	310
Travel	917	58,242	0	0	13,039	72,198
Disposal Fees	0	3,130	0	0	1,482	4,612

(Continued)

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

	District Attorney General Fund	Metro Appropriations	Federal Asset Forfeiture Fund	Mediation Services Fund	Drug Task Force Fund	Total All Funds
<u>Expenditures (Cont.)</u>						
Other Contracted Services	\$ 80	\$ 0	\$ 127	\$ 0	\$ 264,568	\$ 264,775
Electricity	0	0	0	0	16,773	16,773
Gasoline	0	0	0	0	4,688	4,688
Food Supplies	0	0	0	0	79	79
Law Enforcement Supplies	0	0	0	0	1,675	1,675
Office Supplies	693	37,319	137	0	11,618	49,767
Periodicals	0	1,553	0	0	3,346	4,899
Small Tools	0	736	0	0	5,958	6,694
Water and Sewer	0	0	0	0	992	992
Other Charges	0	35,182	0	0	1,705	36,887
Liability Insurance	0	0	0	0	6,063	6,063
Data Processing Equipment	0	1,555	0	0	10,813	12,368
Motor Vehicles	0	0	0	0	61,030	61,030
Other Equipment	0	0	0	0	37,523	37,523
Total Expenditures	\$ 21,554	\$ 5,437,169	\$ 1,742	\$ 55,416	\$ 1,776,647	\$ 7,292,528
Excess (Deficiency) of Revenues Over Expenditures	\$ 25,811	\$ (4,825,790)	\$ (1,035)	\$ 41,224	\$ (647,434)	\$ (5,407,224)
Other Financing Sources (Uses):						
Funds Provided by Metro Appropriations	\$ 0	\$ 4,862,074	\$ 0	\$ 0	\$ 0	\$ 4,862,074
Transfers to/from Other Funds	0	(36,284)	0	0	0	(36,284)
Total Other Financing Sources (Uses)	\$ 0	\$ 4,825,790	\$ 0	\$ 0	\$ 0	\$ 4,825,790
Net Change in Fund Balance Fund Balance, July 1, 2008	\$ 25,811	\$ 0	\$ (1,035)	\$ 41,224	\$ (647,434)	\$ (581,434)
	91,430	0	4,021	192,054	1,953,310	2,240,815
Fund Balance, June 30, 2009	\$ 117,241	\$ 0	\$ 2,986	\$ 233,278	\$ 1,305,876	\$ 1,659,381

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, 2009

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

Cash:			
Cash on Hand	\$ 150	\$ 8,895	\$ 9,045
Equity in Pooled Cash and Investments:			
Cash with Trustee	214,424	2,180,671	2,395,095
	<hr/>		
Total Assets	\$ 214,574	\$ 2,189,566	\$ 2,404,140

LIABILITIES AND FUND BALANCES

<u>Liabilities</u>			
Accounts Payable	\$ 5,855	\$ 0	\$ 5,855
Due to Litigants, Heirs, and Others	0	565,069	565,069
Total Liabilities	\$ 5,855	\$ 565,069	\$ 570,924
	<hr/>		
<u>Fund Balances</u>			
Unreserved:			
Undesignated	\$ 208,719	\$ 1,624,497	\$ 1,833,216
	<hr/>		
Total Liabilities and Fund Balances	\$ 214,574	\$ 2,189,566	\$ 2,404,140

District Attorney General  
Twenty-first Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2009

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 92,543	\$ 0	\$ 92,543
Drug Control Fines	0	83,218	83,218
Drug Task Force Forfeitures and Seizures	0	1,004,020	1,004,020
Proceeds from Confiscated Property	0	31,849	31,849
Investment Income	0	38,983	38,983
Sale of Materials and Supplies	0	36	36
Other State Revenues	0	148	148
Other Direct Federal Revenue	0	134,431	134,431
Contributions	0	41,000	41,000
Total Revenues	\$ 92,543	\$ 1,333,685	\$ 1,426,228
<u>Expenditures</u>			
Supervisor/Director	\$ 0	\$ 63,003	\$ 63,003
Assistant(s)	0	57,445	57,445
Investigator(s)	0	408,554	408,554
Salary Supplements	5,752	0	5,752
Secretary(s)	0	52,412	52,412
Part-time Personnel	0	7,160	7,160
Overtime Pay	0	77,387	77,387
Jury and Witness Fees	1,472	0	1,472
Other Salaries and Wages	26,115	0	26,115
Social Security	0	38,047	38,047
Medical Insurance	0	130,418	130,418
Unemployment Compensation	0	1,130	1,130
Employer Medicare	0	8,898	8,898
Other Fringe Benefits	0	28,618	28,618
Accounting Services	0	600	600
Advertising	244	188	432
Audit Services	0	2,005	2,005
Communications	10,780	22,902	33,682
Contributions	0	28,108	28,108
Confidential Drug Buys	0	9,393	9,393
Confidential Informant Fees	0	2,451	2,451
Dues and Memberships	695	1,920	2,615
Evaluation and Testing	0	1,111	1,111
Janitorial Services	0	1,575	1,575
Operating Lease Payments	0	64,530	64,530
Legal Services	0	29	29
Maintenance Agreements	0	5,691	5,691

(Continued)

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

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Expenditures (Cont.)</u>			
Maintenance and Repair Services - Equipment	\$ 0	\$ 468	\$ 468
Maintenance and Repair Services - Office Equipment	0	125	125
Maintenance and Repair Services - Vehicles	0	27,680	27,680
Pest Control	507	0	507
Postal Charges	742	922	1,664
Rentals	2,352	4,656	7,008
Towing Services	0	685	685
Travel	13,317	8,615	21,932
Tuition	0	4,640	4,640
Veterinary Supplies	0	1,307	1,307
Other Contracted Services	1,605	7,801	9,406
Animal Food and Supplies	0	2,881	2,881
Data Processing Supplies	0	921	921
Gasoline	0	44,430	44,430
Instructional Supplies and Materials	0	3,469	3,469
Law Enforcement Supplies	42	2,893	2,935
Office Supplies	3,372	2,414	5,786
Periodicals	0	1,224	1,224
Uniforms	0	732	732
Utilities	0	6,973	6,973
Water and Sewer	442	0	442
Other Supplies and Materials	495	655	1,150
Premium on Corporate Surety Bonds	0	325	325
Building and Contents Insurance	0	916	916
Liability Insurance	0	368	368
Trustee's Commission	925	12,015	12,940
Vehicle and Equipment Insurance	0	11,415	11,415
Workers' Compensation Insurance	0	13,988	13,988
In-Service/Staff Development	8,500	0	8,500
Other Charges	3,545	11,039	14,584
Building Construction	0	13,290	13,290
Building Improvements	1,120	595	1,715
Data Processing Equipment	154	5,097	5,251
Furniture and Fixtures	420	0	420
Law Enforcement Equipment	0	32,002	32,002
Motor Vehicles	0	43,973	43,973
Office Equipment	20	0	20
Total Expenditures	\$ 82,616	\$ 1,282,089	\$ 1,364,705
Net Change in Fund Balance	\$ 9,927	\$ 51,596	\$ 61,523
Fund Balance, July 1, 2008	198,792	1,572,901	1,771,693
Fund Balance, June 30, 2009	\$ 208,719	\$ 1,624,497	\$ 1,833,216

TWENTY-SECOND JUDICIAL DISTRICT

**TWENTY-SECOND JUDICIAL DISTRICT**

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

District Attorney General  
Twenty-second Judicial District  
Balance Sheet  
June 30, 2009

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 820	\$ 820
Cash in Bank	0	3,851	3,851
Equity in Pooled Cash and Investments:			
Cash with Trustee	30,955	78,618	109,573
	<hr/>		
Total Assets	\$ 30,955	\$ 83,289	\$ 114,244
	<hr/> <hr/>		
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 0	\$ 7,146	\$ 7,146
Due to Litigants, Heirs, and Others	0	295	295
Total Liabilities	\$ 0	\$ 7,441	\$ 7,441
	<hr/>		
<u>Fund Balances</u>			
Unreserved:			
Undesignated	\$ 30,955	\$ 75,848	\$ 106,803
	<hr/>		
Total Liabilities and Fund Balances	\$ 30,955	\$ 83,289	\$ 114,244
	<hr/> <hr/>		

District Attorney General  
Twenty-second Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2009

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 36,334	\$ 1,302	\$ 37,636
Fines	0	58,695	58,695
Drug Task Force Forfeitures and Seizures	0	23,029	23,029
Miscellaneous Refunds	343	0	343
Proceeds from Confiscated Property	0	3,198	3,198
Law Enforcement Grants	0	71,487	71,487
<b>Total Revenues</b>	<b>\$ 36,677</b>	<b>\$ 157,711</b>	<b>\$ 194,388</b>
<u>Expenditures</u>			
Investigators	\$ 0	\$ 56,232	\$ 56,232
Secretary(s)	17,702	0	17,702
Social Security	0	4,182	4,182
State Retirement	0	4,996	4,996
Medical Insurance	0	10,964	10,964
Unemployment Compensation	0	205	205
Communications	0	3,170	3,170
Dues and Memberships	345	0	345
Data Processing Services	0	708	708
Operating Lease Payments	0	8,488	8,488
Maintenance and Repair Services - Equipment	0	368	368
Maintenance and Repair Services - Vehicles	0	1,658	1,658
Confidential Drug Buys	0	1,404	1,404
Confidential Informant Fees	0	885	885
Confidential Informant Expenses	0	915	915
Postal Charges	0	94	94
Travel	792	1,868	2,660
Tuition		820	820
In-Service/Staff Development	1,274	0	1,274
Gasoline	0	6,011	6,011
Law Enforcement Supplies	0	902	902
Office Supplies	328	722	1,050
Uniforms	0	50	50

(Continued)

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

	District Attorney General Fund	Drug Task Force Fund	Total
<u>Expenditures (Cont.)</u>			
Vehicle Parts	\$ 0	\$ 914	\$ 914
Premiums on Corporate Surety Bonds	0	135	135
Refunds	0	1,056	1,056
Trustee's Commission	368	862	1,230
Workers' Compensation Insurance	0	931	931
Other Charges	2,684	400	3,084
Law Enforcement Equipment	0	45	45
Motor Vehicles	0	24,958	24,958
Office Equipment	727	0	727
Periodicals	111	0	111
Total Expenditures	<u>\$ 24,331</u>	<u>\$ 133,943</u>	<u>\$ 158,274</u>
Net Change in Fund Balance	\$ 12,346	\$ 23,768	\$ 36,114
Fund Balance, July 1, 2008	18,609	52,080	70,689
Fund Balance, June 30, 2009	<u>\$ 30,955</u>	<u>\$ 75,848</u>	<u>\$ 106,803</u>

TWENTY-THIRD JUDICIAL DISTRICT

**TWENTY-THIRD JUDICIAL DISTRICT**

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

District Attorney General  
Twenty-third Judicial District  
Balance Sheet  
June 30, 2009

	District Attorney General Fund	County Appropriations	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>				
Cash:				
Cash on Hand	\$ 0	\$ 0	\$ 8,318	\$ 8,318
Equity in Pooled Cash and Investments:				
Cash with Trustee	19,063	103,916	3,425,984	3,548,963
Accounts Receivable	142	0	2,809	2,951
Due from Other Governments	6,645	0	2,845	9,490
	<hr/>			
Total Assets	\$ 25,850	\$ 103,916	\$ 3,439,956	\$ 3,569,722
	<hr/>			
<u>LIABILITIES AND FUND BALANCES</u>				
<u>Liabilities</u>				
Other Current Liabilities	\$ 0	\$ 0	\$ 923,793	\$ 923,793
	<hr/>			
<u>Fund Balances</u>				
Unreserved:				
Undesignated	\$ 25,850	\$ 103,916	\$ 2,516,163	\$ 2,645,929
	<hr/>			
Total Liabilities and Fund Balances	\$ 25,850	\$ 103,916	\$ 3,439,956	\$ 3,569,722
	<hr/>			

District Attorney General  
Twenty-third Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2009

	District Attorney General Fund	County Appropriations	Drug Task Force Fund	Total All Funds
<u>Revenues</u>				
District Attorney General	\$ 39,835	\$ 0	\$ 0	\$ 39,835
Drug Control Fines	0	0	83,422	83,422
Drug Task Force Forfeitures and Seizures	0	0	848,702	848,702
Investment Income	0	0	60,903	60,903
Miscellaneous Refunds	4,325	0	13,476	17,801
Other Governments and Citizen Groups	0	0	1,000	1,000
<b>Total Revenues</b>	<b>\$ 44,160</b>	<b>\$ 0</b>	<b>\$ 1,007,503</b>	<b>\$ 1,051,663</b>
<u>Expenditures</u>				
Assistant(s)	\$ 0	\$ 54,590	\$ 0	\$ 54,590
Accountants/Bookkeepers	0	0	2,400	2,400
Salary Supplements	0	0	597,955	597,955
In-Service Training	1,204	0	4,268	5,472
Social Security	0	4,176	173	4,349
Unemployment Compensation	0	140	4	144
Local Retirement	0	0	184	184
Communications	1,411	0	14,443	15,854
Drug Buys	0	0	22,272	22,272
Payments to Confidential Informants	0	0	31,048	31,048
Undercover Operating Expenses	0	0	120	120
Dues and Memberships	100	0	0	100
Operating Lease Payments	11	0	0	11
Maintenance Agreements	131	0	346	477
Maintenance and Repair Services - Buildings	102	0	3,917	4,019
Maintenance and Repair Services - Equipment	428	0	0	428
Maintenance and Repair Services - Vehicles	0	0	6,442	6,442
Postal Charges	0	0	322	322
Printing, Stationery, and Forms	210	0	188	398
Towing Services	0	0	1,000	1,000
Travel	7,018	2,438	5,826	15,282
Animal Food and Supplies	0	0	1,805	1,805
Gasoline	0	0	26,553	26,553
Instructional Supplies and Materials	0	0	10,000	10,000
Office Supplies	3,065	0	4,957	8,022
Periodicals	1,321	0	0	1,321
Uniforms	0	0	2,448	2,448
Utilities	0	0	7,866	7,866
Building and Contents Insurance	0	0	31,651	31,651
Trustee's Commission	326	0	2,033	2,359

(Continued)

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

	District Attorney General Fund	County Appropriations	Drug Task Force Fund	Total All Funds
<u>Expenditures (Cont.)</u>				
Other Charges	\$ 13,188	\$ 1,158	\$ 4,503	\$ 18,849
Building Construction	0	0	68,602	68,602
Law Enforcement Equipment	0	0	20,943	20,943
Motor Vehicles	0	0	29,757	29,757
Total Expenditures	<u>\$ 28,515</u>	<u>\$ 62,502</u>	<u>\$ 902,026</u>	<u>\$ 993,043</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 15,645</u>	<u>\$ (62,502)</u>	<u>\$ 105,477</u>	<u>\$ 58,620</u>
Other Financing Sources (Uses):				
County Appropriations	\$ 0	\$ 72,295	\$ 0	\$ 72,295
Total Other Financing Sources (Uses)	<u>\$ 0</u>	<u>\$ 72,295</u>	<u>\$ 0</u>	<u>\$ 72,295</u>
Net Change in Fund Balance	\$ 15,645	\$ 9,793	\$ 105,477	\$ 130,915
Fund Balance, July 1, 2008	10,205	94,123	2,410,686	2,515,014
Fund Balance, June 30, 2009	<u>\$ 25,850</u>	<u>\$ 103,916</u>	<u>\$ 2,516,163</u>	<u>\$ 2,645,929</u>

TWENTY-FOURTH JUDICIAL DISTRICT

## TWENTY-FOURTH JUDICIAL DISTRICT

### FINDING 09.01

### **THE DRUG TASK FORCE HAD A CASH SHORTAGE OF \$4,065**

On November 10, 2009, the District Attorney General's Office advised auditors that funds totaling \$4,065 that had been seized by the Drug Task Force (DTF) were missing. These funds had been seized by Agent Charles White during an operation on February 28, 2008. It was reported to auditors that Agent White transported the funds to the DTF office, turned the funds over to Agent Tim Kelley, and the funds were secured in a locked file cabinet. However, sometime around March 2009, during the relocation of the DTF office to a new facility in the Hardin County Correctional Facility, these funds were discovered to be missing. An internal investigation by the DTF and the Hardin County Sheriff's Department was performed to determine the disposition of the missing funds. However, the investigation failed to determine what happened to the missing funds. The Tennessee Bureau of Investigation is in the process of administering polygraph tests to individuals who had access to the missing funds.

### RECOMMENDATION

Officials should take steps to liquidate the cash shortage. Also, management should perform a risk assessment and analyze their internal control procedures over safeguarding assets.

### MANAGEMENT'S RESPONSE – DRUG TASK FORCE DIRECTOR

The Twenty-fourth Drug Task Force agrees with the finding and recommendation. Additionally, the money was never turned over to the DTF director for proper distribution. The director only became aware of the seizure when the Department of Safety issued the final seizure order transferring ownership to the DTF.

District Attorney General  
Twenty-fourth Judicial District  
Balance Sheet  
June 30, 2009

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 1,483	\$ 1,483
Equity in Pooled Cash and Investments:			
Cash with Carroll County Trustee	16,593	13,446	30,039
Cash with Henry County Trustee	0	225,233	225,233
Cash with Clerks, Register and Sheriff	81	229	310
Due from Other Governments	1,211	0	1,211
Cash Shortage	0	4,065	4,065
Total Assets	<u>\$ 17,885</u>	<u>\$ 244,456</u>	<u>\$ 262,341</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Due to Litigants, Heirs, and Others	\$ 0	\$ 26	\$ 26
<u>Fund Balances</u>			
Unreserved:			
Undesignated	<u>\$ 17,885</u>	<u>\$ 244,430</u>	<u>\$ 262,315</u>
Total Liabilities and Fund Balances	<u>\$ 17,885</u>	<u>\$ 244,456</u>	<u>\$ 262,341</u>

District Attorney General  
Twenty-fourth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2009

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
Officers Costs	\$ 0	\$ 280	\$ 280
District Attorney General Fees	17,983	0	17,983
Fines	0	52,442	52,442
Drug Task Force Forfeitures and Seizures	0	554,578	554,578
Proceeds from Confiscated Property	0	180,792	180,792
Other General Service Charges	0	1,945	1,945
Miscellaneous Refunds	0	3,839	3,839
Damages Recovered from Individuals	0	3,300	3,300
Other State Revenues - Substance Tax	0	3,649	3,649
Drug Control Grants	0	66,025	66,025
Total Revenues	\$ 17,983	\$ 866,850	\$ 884,833
<u>Expenditures</u>			
Clerical Personnel	\$ 0	\$ 56,360	\$ 56,360
Other Salaries and Wages	0	9,029	9,029
Other Per Diem and Fees	0	71	71
Social Security	0	3,587	3,587
Employer Medicare	0	839	839
Unemployment Compensation	0	175	175
Communications	4,433	22,280	26,713
Confidential Drug Enforcement Payments	0	15,469	15,469
Dues and Memberships	0	1,107	1,107
Freight Expenses	0	400	400
Licenses	0	1,463	1,463
Maintenance and Repair Services:			
Building	0	5,808	5,808
Equipment	0	38,588	38,588
Office Equipment	0	2,139	2,139
Vehicles	0	64,309	64,309
Matching Share of Confiscated Property	0	105,776	105,776
Postal Charges	0	1,034	1,034
Printing, Stationery, and Forms	0	268	268
Rentals	0	14,050	14,050

(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>			
Towing Services	\$ 0	\$ 12,776	\$ 12,776
Travel	1,699	13,318	15,017
Tuition	1,795	2,455	4,250
Remittance of Revenue Collected	0	52,439	52,439
Other Contracted Services	0	15,879	15,879
Animal Food and Supplies	0	921	921
Drugs and Medical Supplies	0	565	565
Electricity	0	6,764	6,764
Food Supplies	0	4,063	4,063
Gasoline	0	53,798	53,798
Law Enforcement Supplies	0	3,227	3,227
Office Supplies	1,236	14,744	15,980
Uniforms	0	4,504	4,504
Utilities	0	274	274
Other Supplies and Materials	0	955	955
Buildings and Contents Insurance	0	648	648
Trustee's Commission	179	7,919	8,098
Other Charges	5,330	0	5,330
Vehicle and Equipment Insurance	0	13,463	13,463
Communication Equipment	0	7,487	7,487
Furniture and Fixtures	0	785	785
Law Enforcement Equipment	0	55,798	55,798
Motor Vehicles	0	9,400	9,400
Total Expenditures	<u>\$ 14,672</u>	<u>\$ 624,934</u>	<u>\$ 639,606</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 3,311</u>	<u>\$ 241,916</u>	<u>\$ 245,227</u>
Other Financing Sources (Uses):			
Transfers to District Attorneys' General Conference:			
Salary and Benefits	\$ 0	\$ (3,792)	\$ (3,792)
State Budget Supplement	(11,225)	0	(11,225)
Insurance Recovery	0	3,255	3,255
Transfers to Other Governmental Units in District -			
Salary and Benefits	0	(11,250)	(11,250)
Total Other Financing Sources (Uses)	<u>\$ (11,225)</u>	<u>\$ (11,787)</u>	<u>\$ (23,012)</u>
Net Change in Fund Balance	\$ (7,914)	\$ 230,129	\$ 222,215
Fund Balance, July 1, 2008	<u>25,799</u>	<u>14,301</u>	<u>40,100</u>
Fund Balance, June 30, 2009	<u>\$ 17,885</u>	<u>\$ 244,430</u>	<u>\$ 262,315</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, 2009

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash on Hand	\$ 0	\$ 2,594	\$ 2,594
Equity in Pooled Cash and Investments:			
Cash with Trustee	36,897	99,866	136,763
Cash with Clerks, Register, and Sheriff	294	389	683
Due from Other Governments	3,089	8,411	11,500
Total Assets	<u>\$ 40,280</u>	<u>\$ 111,260</u>	<u>\$ 151,540</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Due to Litigants, Heirs and Others	\$ 0	\$ 480	\$ 480
<u>Fund Balances</u>			
Unreserved:			
Undesignated	<u>\$ 40,280</u>	<u>\$ 110,780</u>	<u>\$ 151,060</u>
Total Liabilities and Fund Balances	<u>\$ 40,280</u>	<u>\$ 111,260</u>	<u>\$ 151,540</u>

District Attorney General  
Twenty-fifth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2009

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 31,991	\$ 0	\$ 31,991
Fines	0	62,517	62,517
Drug Task Force Forfeitures and Penalties	0	53,001	53,001
Contributions and Gifts	0	2,154	2,154
Other Federal Through State	0	90,460	90,460
Total Revenues	\$ 31,991	\$ 208,132	\$ 240,123
<u>Expenditures</u>			
Supervisor/Director	\$ 0	\$ 41,200	\$ 41,200
Social Security	0	2,750	2,750
State Retirement	0	3,280	3,280
Employee and Dependent Insurance	0	3,214	3,214
Employer Medicare	0	289	289
Communication	2,075	908	2,983
Confidential Drug Enforcement Payments	0	29,454	29,454
Dues and Memberships	50	0	50
Maintenance and Repair Services - Vehicles	0	3,924	3,924
Travel	5,577	3,450	9,027
Remittance of Revenue Collected	0	18,492	18,492
Other Contracted Services	3,107	3,392	6,499
Gasoline	0	5,434	5,434
Law Enforcement Supplies	0	3,655	3,655
Office Supplies	328	627	955
Uniforms	209	1,730	1,939
Other Supplies and Materials	350	779	1,129
Medical Claims	0	4,507	4,507
Vehicle and Equipment Insurance	0	292	292
Workers' Compensation	0	1,016	1,016
Inservice/Staff Development	0	270	270
Law Enforcement Equipment	0	2,920	2,920
Motor Vehicles	0	5,000	5,000
Office Equipment	0	213	213
Total Expenditures	\$ 11,696	\$ 136,796	\$ 148,492
Excess (Deficiency) of Revenues Over Expenditures	\$ 20,295	\$ 71,336	\$ 91,631
<u>Other Financing Sources (Uses):</u>			
Transfers to District Attorneys' General Conference:			
State Budget Supplement	\$ (30,152)	\$ 0	\$ (30,152)
Total Other Financing Sources (Uses)	\$ (30,152)	\$ 0	\$ (30,152)
Net Change in Fund Balance	\$ (9,857)	\$ 71,336	\$ 61,479
Fund Balance, July 1, 2008	50,137	39,444	89,581
Fund Balance, June 30, 2009	\$ 40,280	\$ 110,780	\$ 151,060

**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, 2009

	<u>District Attorney General Fund</u>
<u>ASSETS</u>	
Equity in Pooled Cash and Investments:	
Cash with Trustee	\$ 23,978
Cash with Clerks, Register, and Sheriff	<u>2,253</u>
Total Assets	<u>\$ 26,231</u>
<u>FUND BALANCE</u>	
Unreserved:	
Undesignated	<u>\$ 26,231</u>
Total Fund Balance	<u>\$ 26,231</u>

District Attorney General  
Twenty-sixth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2009

	District Attorney General Fund
<hr/>	
<u>Revenues</u>	
District Attorney General Fees	\$ 33,639
Miscellaneous Refunds	510
Total Revenues	<u>\$ 34,149</u>
 <u>Expenditures</u>	
Temporary Personnel	\$ 12,938
Communication	3,813
Dues and Memberships	2,465
Travel	11,581
Data Processing Supplies	603
Office Supplies	9,458
Trustee's Commission	335
Other Charges	671
Total Expenditures	<u>\$ 41,864</u>
 Excess (Deficiency) of Revenues Over Expenditures	 <u>\$ (7,715)</u>
 Other Financing Sources (Uses):	
Transfers to District Attorneys' General Conference:	
State Budget Supplement	<u>\$ (31,969)</u>
 Net Change in Fund Balance	 \$ (39,684)
Fund Balance, July 1, 2008	<u>65,915</u>
 Fund Balance, June 30, 2009	 <u><u>\$ 26,231</u></u>

TWENTY-SEVENTH JUDICIAL DISTRICT

**TWENTY-SEVENTH JUDICIAL DISTRICT**

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

District Attorney General  
Twenty-seventh Judicial District  
Balance Sheet  
June 30, 2009

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 15,809	\$ 15,809
Equity in Pooled Cash and Investments:			
Cash with Trustee	98,009	276,817	374,826
Cash with Clerks, Register, and Sheriff	758	49	807
Due from Other Governments	618	19,010	19,628
	<hr/>		
Total Assets	\$ 99,385	\$ 311,685	\$ 411,070
	<hr/> <hr/>		
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Due to Litigants, Heirs, and Others	\$ 0	\$ 9,724	\$ 9,724
	<hr/>		
<u>Fund Balances</u>			
Unreserved:			
Undesignated	\$ 99,385	\$ 301,961	\$ 401,346
	<hr/>		
Total Liabilities and Fund Balances	\$ 99,385	\$ 311,685	\$ 411,070
	<hr/> <hr/>		

District Attorney General  
Twenty-seventh Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2009

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 23,747	\$ 0	\$ 23,747
Officers Costs	0	167	167
Fines	0	10,186	10,186
Drug Task Force Forfeitures and Seizures	0	33,118	33,118
Proceeds from Confiscated Property	0	49,007	49,007
Miscellaneous Refunds	0	1,613	1,613
Sale of Equipment	0	6,340	6,340
Drug Control Grants	0	72,818	72,818
Other State Revenues	0	4,960	4,960
<b>Total Revenues</b>	<b>\$ 23,747</b>	<b>\$ 178,209</b>	<b>\$ 201,956</b>
<u>Expenditures</u>			
Clerical Personnel	\$ 0	\$ 30,368	\$ 30,368
Social Security	0	1,883	1,883
Unemployment Compensation	0	21	21
Employer Medicare	0	440	440
Audit Services	0	873	873
Communication	1,637	5,015	6,652
Data Processing Services	0	1,581	1,581
Confidential Drug Enforcement Payments	0	5,204	5,204
Dues and Memberships	1,080	300	1,380
Freight Expenses	0	135	135
Maintenance Agreements	0	500	500
Maintenance and Repair Services:			
Office Equipment	0	291	291
Vehicles	0	8,156	8,156
Postal Charges	0	239	239
Rentals	0	4,400	4,400
Travel	0	3,609	3,609
Tuition	0	790	790
Other Contracted Services	0	1,351	1,351
Custodial Supplies	54	0	54
Data Processing Supplies	0	140	140
Food Supplies	53	0	53
Gasoline	0	1,039	1,039

(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	\$ 2,409	\$ 2,409
Library Books/Media	901	0	901
Office Supplies	586	180	766
Uniforms	0	800	800
Utilities	0	1,048	1,048
Other Supplies and Materials	0	3,022	3,022
Premiums on Corporate Surety Bonds	0	100	100
Trustee's Commission	238	104	342
In-Service Training	1,185	0	1,185
Other Charges	0	168,885	168,885
Furniture and Fixtures	11,343	0	11,343
Law Enforcement Equipment	0	6,600	6,600
Office Equipment	1,240	679	1,919
Building Purchases	0	5,280	5,280
Total Expenditures	<u>\$ 18,317</u>	<u>\$ 255,442</u>	<u>\$ 273,759</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 5,430</u>	<u>\$ (77,233)</u>	<u>\$ (71,803)</u>
Other Financing Sources (Uses):			
Transfers to District Attorneys' General Conference:			
Salaries and Benefits	\$ 0	\$ (7,892)	\$ (7,892)
State Budget Supplement	(20,448)	0	(20,448)
Transfers to Other Governmental Units:			
Salaries and Benefits	0	(6,120)	(6,120)
Total Other Financing Sources (Uses)	<u>\$ (20,448)</u>	<u>\$ (14,012)</u>	<u>\$ (34,460)</u>
Net Change in Fund Balance	\$ (15,018)	\$ (91,245)	\$ (106,263)
Fund Balance, July 1, 2008	<u>114,403</u>	<u>393,206</u>	<u>507,609</u>
Fund Balance, June 30, 2009	<u>\$ 99,385</u>	<u>\$ 301,961</u>	<u>\$ 401,346</u>

TWENTY-EIGHTH JUDICIAL DISTRICT

**TWENTY-EIGHTH JUDICIAL DISTRICT**

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

District Attorney General  
Twenty-eighth Judicial District  
Balance Sheet  
June 30, 2009

	<u>District Attorney General Fund</u>
<u>ASSETS</u>	
Equity in Pooled Cash and Investments:	
Cash with Trustee	\$ 100,421
Cash with Clerks, Register, and Sheriff	524
Due from Other Governments	<u>676</u>
Total Assets	<u>\$ 101,621</u>
<u>FUND BALANCE</u>	
Unreserved:	
Undesignated	<u>\$ 101,621</u>
Total Fund Balance	<u>\$ 101,621</u>

District Attorney General  
Twenty-eighth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2009

	District Attorney General Fund
<hr/>	
<u>Revenues</u>	
District Attorney General Fees	\$ 23,082
Total Revenues	<u>\$ 23,082</u>
 <u>Expenditures</u>	
In-Service Training	\$ 1,610
Communication	27
Contracts with Private Agencies	210
Dues and Memberships	230
Rentals	2,564
Travel	400
Library Books/Media	293
Office Supplies	313
Trustee's Commission	237
Other Charges	153
Data Processing Equipment	710
Furniture and Fixtures	245
Total Expenditures	<u>\$ 6,992</u>
 Net Change in Fund Balance	 \$ 16,090
Fund Balance, July 1, 2008	<u>85,531</u>
 Fund Balance, June 30, 2009	 <u>\$ 101,621</u>

TWENTY-NINTH JUDICIAL DISTRICT

## **TWENTY-NINTH JUDICIAL DISTRICT**

### **FINDING 09.01      **THE DRUG TASK FORCE PAID INTEREST AND PENALTY ON A DELINQUENT PRIVILEGE TAX****

In addition to a \$400 professional privilege tax paid to the Tennessee Department of Revenue for the benefit of a part-time assistant district attorney general, the District Attorney General's Office paid \$114 for interest and penalty assessed by the state due to the lateness of the professional privilege tax payment.

### **RECOMMENDATION**

District Attorney General Funds should not be used to pay interest and penalty.

District Attorney General  
Twenty-ninth Judicial District  
Balance Sheet  
June 30, 2009

	<u>District Attorney General Fund</u>
<u>ASSETS</u>	
Equity in Pooled Cash and Investments:	
Cash with Trustee	\$ 3,937
Cash with Clerks, Register, and Sheriff	482
Due from Other Governments	<u>68</u>
Total Assets	<u><u>\$ 4,487</u></u>
<u>FUND BALANCE</u>	
Unreserved:	
Undesignated	<u>\$ 4,487</u>
Total Fund Balance	<u><u>\$ 4,487</u></u>

District Attorney General  
Twenty-ninth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2009

	District Attorney General Fund
<hr/>	
<u>Revenues</u>	
District Attorney General Fees	\$ 7,325
Total Revenues	<u>\$ 7,325</u>
 <u>Expenditures</u>	
Communication	\$ 2,605
Dues and Memberships	4,228
Maintenance and Repair Services - Buildings	82
Travel	110
Office Supplies	375
Trustee's Commission	74
Other Charges	2,389
Office Equipment	<u>1,868</u>
Total Expenditures	<u>\$ 11,731</u>
 Excess (Deficiency) of Revenues Over Expenditures	 <u>\$ (4,406)</u>
 Other Financing Sources (Uses):	
Transfers to District Attorneys' General Conference:	
State Budget Supplement	<u>\$ (12,000)</u>
 Net Change in Fund Balance	 \$ (16,406)
Fund Balance, July 1, 2008	<u>20,893</u>
 Fund Balance, June 30, 2009	 <u><u>\$ 4,487</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, 2009

	District Attorney General Fund	Federal Asset Forfeiture Fund	Drug Task Force Fund	Other Funds	Total All Funds
Cash:					
Cash on Hand	\$ 0	\$ 1	\$ 5,863	\$ 0	\$ 5,864
Cash in Bank	0	0	9,404	0	9,404
Equity in Pooled Cash and Investments:					
Cash with Trustee	14,719	14,561	3,056,791	168,003	3,254,074
Due from Other Governments	0	0	0	0	0
<b>Total Assets</b>	<b>\$ 14,719</b>	<b>\$ 14,562</b>	<b>\$ 3,072,058</b>	<b>\$ 168,003</b>	<b>\$ 3,269,342</b>

ASSETS

Cash:  
Cash on Hand  
Cash in Bank  
Equity in Pooled Cash and Investments:  
Cash with Trustee  
Due from Other Governments

LIABILITIES AND FUND BALANCES

	District Attorney General Fund	Federal Asset Forfeiture Fund	Drug Task Force Fund	Other Funds	Total All Funds
<u>Liabilities</u>					
Accounts Payable	\$ 10,905	\$ 0	\$ 0	\$ 0	\$ 10,905
Due to Litigants, Heirs, and Others	0	0	1,363,642	0	1,363,642
<b>Total Liabilities</b>	<b>\$ 10,905</b>	<b>\$ 0</b>	<b>\$ 1,363,642</b>	<b>\$ 0</b>	<b>\$ 1,374,547</b>
<u>Fund Balances</u>					
Unreserved:					
Undesignated	\$ 3,814	\$ 14,562	\$ 1,708,416	\$ 168,003	\$ 1,894,795
<b>Total Liabilities and Fund Balances</b>	<b>\$ 14,719</b>	<b>\$ 14,562</b>	<b>\$ 3,072,058</b>	<b>\$ 168,003</b>	<b>\$ 3,269,342</b>

District Attorney General  
Thirtieth Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2009

	District Attorney General Fund	Federal Asset Forfeiture Fund	Drug Task Force Fund	Other Funds	Total All Funds
<u>Revenues</u>					
District Attorney General Fees	\$ 119,084	\$ 0	\$ 0	\$ 0	\$ 119,084
Forfeitures and Seizures	0	0	1,945,425	352,274	2,297,699
Proceeds from Confiscated Property	0	6,800	664,293	0	671,093
Investment Income	796	449	26,974	1,652	29,871
Drug Control Grants	0	0	216,000	0	216,000
Asset Forfeiture Funds	0	82,480	3,276	0	85,756
Substance Tax Revenue	0	0	18,559	0	18,559
Miscellaneous Refunds	0	5,950	3,825	0	9,775
Contributions	36	0	0	2,250	2,286
<b>Total Revenues</b>	<b>\$ 119,916</b>	<b>\$ 95,679</b>	<b>\$ 2,878,352</b>	<b>\$ 356,176</b>	<b>\$ 3,450,123</b>
<u>Expenditures</u>					
Other Salaries and Labor	\$ 0	\$ 0	\$ 257,150	\$ 33,170	\$ 290,320
Temporary Labor	0	0	30,791	0	30,791
Overtime Pay	0	0	448	0	448
State Retirement	0	0	18,001	0	18,001
Other Postemployment Benefits	0	0	16,715	0	16,715
Social Security	0	0	1,909	0	1,909
Life Insurance	0	0	1,781	0	1,781
Unemployment Compensation	0	0	867	0	867
Disability Insurance	0	0	35,023	0	35,023
Employee Medicare	0	0	2,948	0	2,948
Animal Supplies	0	0	265	0	265
Audit Fee	0	0	2,238	0	2,238
Bank Charges	0	0	48	0	48
Data Processing Supplies	0	0	0	6,009	6,009
Office Supplies	9,952	431	12,701	0	23,084
Petroleum Products	0	2,322	22,921	0	25,243
Other Contracted Services	24,384	0	0	0	24,384
Dues and Memberships	1,470	0	0	0	1,470
Postage	2,911	0	868	0	3,779
Confidential Drug Enforcement Payments	0	0	29,331	0	29,331
Uniforms	0	451	15,893	0	16,344
Education and Training Expenses	0	0	17,635	0	17,635
Towing Services	0	0	1,587	0	1,587
Travel	52,642	17,347	0	17,531	87,520
Remittance of Revenues Collected	0	0	1,927,142	181,823	2,108,965
Insurance	0	0	78	0	78
Custodial Services	0	0	1,920	0	1,920
Supplies	1,021	0	0	12,140	13,161

(Continued)

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

	District Attorney General Fund	Federal Asset Forfeiture Fund	Drug Task Force Fund	Other Funds	Total All Funds
<u>Expenditures (Cont.)</u>					
Communication	\$ 1,053	\$ 56,102	\$ 2,349	\$ 2,510	\$ 62,014
Maintenance - Vehicles	0	8,160	25,629	0	33,789
Trustee's Commission	1,029	0	0	0	1,029
Other Charges	3,974	772	320	6,141	11,207
Data Processing Equipment	0	0	32,180	0	32,180
Law Enforcement Supplies	0	18,881	0	0	18,881
Law Enforcement Equipment	0	0	14,287	0	14,287
Motor Vehicles	0		44,427	0	44,427
Total Expenditures	<u>\$ 98,436</u>	<u>\$ 104,466</u>	<u>\$ 2,517,452</u>	<u>\$ 259,324</u>	<u>\$ 2,979,678</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 21,480</u>	<u>\$ (8,787)</u>	<u>\$ 360,900</u>	<u>\$ 96,852</u>	<u>\$ 470,445</u>
<u>Other Financing Sources (Uses)</u>					
Transfers to District Attorneys General Conference:					
Salary and Benefits	\$ (18,547)	\$ 0	\$ (55,461)	\$ 0	\$ (74,008)
Matching Share	(7,043)	0	0	0	(7,043)
State Budget Supplement	(41,201)	0	0	0	(41,201)
Transfers to Other Governmental Units:					
Matching Share	(2,844)	0	0	0	(2,844)
Total Other Financing Sources (Uses)	<u>\$ (69,635)</u>	<u>\$ 0</u>	<u>\$ (55,461)</u>	<u>\$ 0</u>	<u>\$ (125,096)</u>
Net Change in Fund Balance	\$ (48,155)	\$ (8,787)	\$ 305,439	\$ 96,852	\$ 345,349
Fund Balance, July 1, 2008	51,969	23,349	1,402,977	71,151	1,549,446
Fund Balance, June 30, 2009	<u>\$ 3,814</u>	<u>\$ 14,562</u>	<u>\$ 1,708,416</u>	<u>\$ 168,003</u>	<u>\$ 1,894,795</u>

THIRTY-FIRST JUDICIAL DISTRICT

**THIRTY-FIRST JUDICIAL DISTRICT**

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

District Attorney General  
Thirty-first Judicial District  
Balance Sheet  
June 30, 2009

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 976	\$ 976
Equity in Pooled Cash and Investments:			
Cash with Trustee	20,475	8,201	28,676
Total Assets	<u>\$ 20,475</u>	<u>\$ 9,177</u>	<u>\$ 29,652</u>

<u>FUND BALANCES</u>			
Unreserved:			
Undesignated	<u>\$ 20,475</u>	<u>\$ 9,177</u>	<u>\$ 29,652</u>
Total Fund Balances	<u>\$ 20,475</u>	<u>\$ 9,177</u>	<u>\$ 29,652</u>

District Attorney General  
Thirty-first Judicial District  
Summary of Financial Operations  
For the Year Ended June 30, 2009

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
Drug Control Fines	\$ 0	\$ 6,765	\$ 6,765
District Attorney General Fees	17,452	0	17,452
Total Revenues	<u>\$ 17,452</u>	<u>\$ 6,765</u>	<u>\$ 24,217</u>
<u>Expenditures</u>			
Audit Services	\$ 0	\$ 1,265	\$ 1,265
Communications	1,405	0	1,405
Confidential Drug Enforcement Payments	0	416	416
Dues and Memberships	75	300	375
Maintenance and Repair Services - Vehicles	0	643	643
Printing, Stationery, and Forms	87	0	87
Rentals	907	0	907
Travel	93	0	93
Other Contracted Services	555	0	555
Custodial Supplies	361	0	361
Gasoline	0	1,717	1,717
Office Supplies	236	64	300
Vehicle and Equipment Insurance	0	789	789
Premiums on Corporate Surety Bonds	0	750	750
Trustee's Commission	177	73	250
In-Service/Staff Development	1,415	2,308	3,723
Office Equipment	0	580	580
Total Expenditures	<u>\$ 5,311</u>	<u>\$ 8,905</u>	<u>\$ 14,216</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 12,141</u>	<u>\$ (2,140)</u>	<u>\$ 10,001</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
<hr/>			
Other Financing Sources (Uses):			
Transfers to District Attorneys'			
General Conference - Salary Supplements	\$ 0	\$ (7,892)	\$ (7,892)
	<hr/>	<hr/>	<hr/>
Total Other Financing Sources (Uses)	\$ 0	\$ (7,892)	\$ (7,892)
	<hr/>	<hr/>	<hr/>
Net Change in Fund Balance	\$ 12,141	\$ (10,032)	\$ 2,109
Fund Balance, July 1, 2008	8,334	19,209	27,543
	<hr/>	<hr/>	<hr/>
Fund Balance, June 30, 2009	\$ 20,475	\$ 9,177	\$ 29,652
	<hr/>	<hr/>	<hr/>