



**REVIEW OF FUNDS ADMINISTERED BY
DISTRICT ATTORNEYS GENERAL AND
JUDICIAL DISTRICTS DRUG TASK FORCES
FIRST THROUGH THIRTY-SECOND
JUDICIAL DISTRICTS**

FOR THE YEAR ENDED JUNE 30, 2023

Jason E. Mumpower
Comptroller of the Treasury



**DIVISION OF
LOCAL GOVERNMENT AUDIT**

**REVIEW OF FUNDS
ADMINISTERED BY DISTRICT ATTORNEYS GENERAL
AND
JUDICIAL DISTRICT DRUG TASK FORCES
FIRST THROUGH THIRTY-SECOND JUDICIAL DISTRICTS
FOR THE YEAR ENDED JUNE 30, 2023**

**COMPTROLLER OF THE TREASURY
JASON E. MUMPOWER**

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

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

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Summary of Findings

Review of Funds
Administered by District Attorneys General
and
Judicial District Drug Task Forces
First through Thirty-second Judicial Districts
For the Year Ended June 30, 2023

Scope

Our review included an examination of funds administered by the district attorneys general for the year ended June 30, 2023. 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, 2023.

Results

One judicial district had a finding. We reviewed this finding with the district attorney general and representatives of the drug task force to provide an opportunity for their response. Details of this finding are presented in the Findings, Recommendations, and Financial Section of this report.

The following is a summary of the finding from our review:

TWELFTH JUDICIAL DISTRICT

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

INTRODUCTORY SECTION



JASON E. MUMPOWER
Comptroller

June 27, 2024

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

Ladies and Gentlemen:

Transmitted herewith is our review of funds administered by District Attorneys General and Judicial District Drug Task Forces for the year ended June 30, 2023, for the first through the thirty-second judicial districts of the State of Tennessee. A separate review was conducted in each of the 32 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 32 judicial districts and to various other state and local government officials.

Very truly yours,

A handwritten signature in blue ink, appearing to read "Jason E. Mumpower", is written over a faint, larger version of the signature.

Jason E. Mumpower
Comptroller of the Treasury
Nashville, Tennessee

June 27, 2024

JEM/gc

State of Tennessee
Roster of District Attorneys General
June 30, 2023

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

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>
Twelfth	Bledsoe Franklin Grundy Marion Rhea Sequatchie	Courtney Lynch
Thirteenth	Clay Cumberland DeKalb Overton Pickett Putnam White	Bryant Dunaway
Fourteenth	Coffee	Craig Northcott
Fifteenth	Jackson Macon Smith Trousdale Wilson	Jason Lawson
Sixteenth	Cannon Rutherford	Jennings Jones
Seventeenth	Bedford Lincoln Marshall Moore	Robert Carter
Eighteenth	Sumner	Lawrence Ray Whitley
Nineteenth	Montgomery Robertson	Robert Nash
Twentieth	Davidson	Glenn Funk
Twenty-first	Williamson	Stacey Edmonson

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-second	Giles Lawrence Maury Wayne	Brent Cooper
Twenty-third	Cheatham Dickson Houston Humphreys Stewart	Ray Crouch, Jr.
Twenty-fourth	Benton Carroll Decatur Hardin Henry	Neil Thompson
Twenty-fifth	Fayette Hardeman Lauderdale McNairy Tipton	Mark Davidson
Twenty-sixth	Chester Henderson Madison	Jody Pickens
Twenty-seventh	Obion Weakley	Colin Johnson
Twenty-eighth	Crockett Gibson Haywood	Fredrick Agee
Twenty-ninth	Dyer Lake	Danny Goodman, Jr.
Thirtieth	Shelby	Steve Mulroy
Thirty-first	Van Buren Warren	Chris Stanford

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>
Thirty-second	Hickman Lewis Perry	Hans Schwendimann

SUBSEQUENT EVENTS

On July 17, 2023, Governor Bill Lee appointed Shari Tayloe as District Attorney General of the Tenth Judicial District, following the resignation of Stephen Crump.

INTRODUCTION

This report reviews funds administered by District Attorneys General and Judicial District Drug Task Forces for the year ended June 30, 2023, for the first through the thirty-second judicial districts of the State of Tennessee. A separate review was conducted in each of the 32 judicial districts of the funds administered by the District Attorneys General and Judicial District Drug Task Forces. The results of our reviews of the judicial districts are presented in this report.

BACKGROUND

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

District Attorney General Fund

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

Drug Task Force Fund

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

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

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

Federal Asset Forfeiture Fund

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

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

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

Metro/County Appropriations Fund

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

Other Funds

Other funds in the Fifteenth Judicial District consist of funds contributed to the District Attorney General's Office from Wilson County and the City of Lebanon from a drug case. Other funds in the Thirtieth Judicial District consist of funds raised from contributions from the City of Memphis to enhance a witness protection program (Witness Relocation Fund), copy fees for data processing (Escrow for D.P. Services Fund), and seized assets and other seized funds from street gangs (Multi-Gang Unit Fund).

BASIS OF ACCOUNTING

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

FINANCIAL SUMMARY

Total revenues and expenditures of these funds for the 32 judicial districts, as well as beginning and ending balances for the year examined, are presented below:

Funds	Balance 7-1-22	Revenues	Expenditures	Other Financing Sources (Uses)	Balance 6-30-23
District Attorney General	\$ 3,344,295	\$ 612,330	\$ (628,999)	\$ (44,837)	\$ 3,282,789
Drug Task Force	12,412,084	13,993,131	(11,284,855)	(254,038)	14,866,322
Federal Asset Forfeiture	217,538	92,823	(114,016)	0	196,345
Metro/County Appropriations	36,868	766,777	(10,722,742)	9,957,629	38,532
Other	1,790,381	369,036	(391,366)	0	1,768,051
Total	<u>\$ 17,801,166</u>	<u>\$ 15,834,097</u>	<u>\$ (23,141,978)</u>	<u>\$ 9,658,754</u>	<u>\$ 20,152,039</u>

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

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

Judicial District	Contributing County/City	County/City Appropriation
First	Washington	\$ 69,882
Second	Sullivan	276,516
Third	Greene	479
Fourth	Sevier	117,143
"	Cocke	23,947
Sixth	Knox	3,751,308
Seventh	Anderson	125,977
Eighth	Campbell	58,323
"	Scott	76,805
"	Claiborne	23,007
Ninth	Roane	15,000
Eleventh	Hamilton	1,448,274
Thirteenth	Putnam	247
Sixteenth	Rutherford	188,773
Eighteenth	Sumner	63,367
Nineteenth	Montgomery	62,013
"	Robertson	4,800
Twentieth	Davidson	9,912,748 *
Twenty-third	Cheatham	13,500 *
"	Dickson	15,000 *
"	Houston	2,586 *
"	Humphreys	6,000 *
"	Stewart	2,585 *
"	Ashland City	3,000 *
"	City of McEwen	1,125 *
"	City of New Johnsonville	1,500 *
"	City of White Bluff	1,500 *
Twenty-sixth	Madison	38,384
"	City of Jackson	88,215
Twenty-seventh	Weakley	51,995
Twenty-eighth	Gibson	47,222
Thirtieth	Shelby	11,780,229
Total		<u>\$ 28,271,450</u>

* These appropriations are also reflected in the Metro/County Appropriations Fund in the financial summary table presented on the preceding page.

SCOPE

The reviews include an examination of funds administered by the district attorneys general for the year ended June 30, 2023. 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, 2023. 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. One judicial district had a material finding. We reviewed this finding with the district attorney general and representatives of the drug task force to provide an opportunity for their response. The District Attorney General and/or Drug Task Force Director made oral responses; however, these oral responses have not been included in this report.

**FINDINGS, RECOMMENDATIONS
AND FINANCIAL SECTION**

FIRST JUDICIAL DISTRICT

FIRST JUDICIAL DISTRICT

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

District Attorney General
First Judicial District
Balance Sheet
June 30, 2023

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

Equity in Pooled Cash and Investments:

Cash with Trustee	\$ 167,960	\$ 107,048	\$ 275,008
Cash with Clerks, Register, and Sheriff	2,075	0	2,075
Accounts Receivable	167	2,688	2,855
Due from Other Governments	1,157	5,055	6,212

Total Assets	\$ 171,359	\$ 114,791	\$ 286,150
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LIABILITIES AND FUND BALANCES

Liabilities

Accounts Payable	\$ 1,141	\$ 2,921	\$ 4,062
Total Liabilities	\$ 1,141	\$ 2,921	\$ 4,062

Fund Balances

Restricted for:			
Administration of Justice	\$ 170,218	\$ 0	\$ 170,218
Public Safety	0	111,870	111,870
Total Fund Balances	\$ 170,218	\$ 111,870	\$ 282,088

Total Liabilities and Fund Balances	\$ 171,359	\$ 114,791	\$ 286,150
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District Attorney General
First Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2023

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 29,867	\$ 0	\$ 29,867
Drug Control Fines	0	2,582	2,582
Investment Income	3,055	1,904	4,959
Contributions and Gifts	0	20,000	20,000
Drug Task Force Grant	0	62,886	62,886
Total Revenues	\$ 32,922	\$ 87,372	\$ 120,294
<u>Expenditures</u>			
Clerical Personnel	\$ 0	\$ 32,299	\$ 32,299
Part-Time Personnel	16,166	0	16,166
Other Fringe Benefits	760	13,991	14,751
Audit Services	0	1,191	1,191
Communication	86	1,379	1,465
Contracts with Government Agencies	0	6,000	6,000
Contracts with Private Agencies	620	0	620
Confidential Drug Enforcement Payments	0	275	275
Dues and Memberships	0	300	300
Internet Connectivity	0	2,509	2,509
Rentals	720	1,074	1,794
Travel	1,980	3,316	5,296
Tuition	5,949	200	6,149
Food Supplies	0	134	134
Law Enforcement Supplies	0	1,987	1,987
Office Supplies	0	4,187	4,187
Software	0	3,623	3,623
Building and Contents Insurance	0	587	587
Premiums on Corporate Surety Bond	0	100	100
Trustee's Commissions	295	11	306
Fines, Assessments, and Penalties	0	5	5

(Continued)

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

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Expenditures (Cont.)</u>			
Other Charges	\$ 0	\$ 159	\$ 159
Data Processing Equipment	0	1,209	1,209
Total Expenditures	<u>\$ 26,576</u>	<u>\$ 74,536</u>	<u>\$ 101,112</u>
Net Change in Fund Balance	\$ 6,346	\$ 12,836	\$ 19,182
Fund Balance, July 1, 2022	<u>163,872</u>	<u>99,034</u>	<u>262,906</u>
Fund Balance, June 30, 2023	<u>\$ 170,218</u>	<u>\$ 111,870</u>	<u>\$ 282,088</u>

SECOND JUDICIAL DISTRICT

SECOND JUDICIAL DISTRICT

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

District Attorney General
Second Judicial District
Balance Sheet
June 30, 2023

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 50,720	\$ 50,720
Cash in Bank	0	1,230	1,230
Equity in Pooled Cash and Investments:			
Cash with Trustee	58,520	180,104	238,624
Cash with Clerks, Register, and Sheriff	1,425	473	1,898
Accounts Receivable	0	815	815
Total Assets	<u>\$ 59,945</u>	<u>\$ 233,342</u>	<u>\$ 293,287</u>

LIABILITIES AND FUND BALANCES

Liabilities

Accounts Payable	\$ 0	\$ 1,328	\$ 1,328
Accrued Payroll	0	848	848
Payroll Deductions Payable	0	1,391	1,391
Due to Litigants, Heirs, and Others	0	46,350	46,350
Total Liabilities	<u>\$ 0</u>	<u>\$ 49,917</u>	<u>\$ 49,917</u>

Fund Balances

Restricted for:			
Administration of Justice	\$ 59,945	\$ 0	\$ 59,945
Public Safety	0	183,425	183,425
Total Fund Balances	<u>\$ 59,945</u>	<u>\$ 183,425</u>	<u>\$ 243,370</u>
Total Liabilities and Fund Balances	<u>\$ 59,945</u>	<u>\$ 233,342</u>	<u>\$ 293,287</u>

District Attorney General
Second Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2023

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 16,195	\$ 0	\$ 16,195
Drug Control Fines	0	17,820	17,820
Drug Task Force Forfeiture and Seizures	0	22,356	22,356
Drug Task Force Proceeds from Confiscated Property	0	175	175
Backflow Charges	0	830	830
Sale of Equipment	0	4,850	4,850
Drug Task Force Grant	0	69,806	69,806
Other Governments and Citizens Groups	0	39,200	39,200
Total Revenues	\$ 16,195	\$ 155,037	\$ 171,232
<u>Expenditures</u>			
Salary Supplements	\$ 0	\$ 27,333	\$ 27,333
Clerical Personnel	0	44,221	44,221
Other Fringe Benefits	0	26,335	26,335
Audit Services	0	1,764	1,764
Communication	0	6,010	6,010
Data Processing Services	0	495	495
Contracts with Government Agencies	0	34,559	34,559
Contracts with Private Agencies	0	2,212	2,212
Confidential Drug Enforcement Payments	0	34,254	34,254
Dues and Memberships	2,185	0	2,185
Janitorial Services	1,194	0	1,194
Legal Services	7,701	0	7,701
Licenses	0	898	898
Maintenance and Repair Services - Buildings	0	2,513	2,513
Maintenance and Repair Services - Vehicles	0	3,743	3,743
Postal Charges	0	98	98
Printing, Stationery, and Forms	150	0	150
Tow-in Services	0	1,810	1,810
Travel	257	5,630	5,887
Tuition	9,000	2,980	11,980
Custodial Supplies	0	87	87
Data Processing Supplies	0	2,079	2,079
Gasoline	0	15,028	15,028
Law Enforcement Supplies	0	2,750	2,750

(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>			
Library Books/Media	\$ 1,129	\$ 0	\$ 1,129
Office Supplies	36	5,484	5,520
Utilities	0	2,602	2,602
Building and Contents Insurance	0	2,823	2,823
Liability Insurance	0	991	991
Premiums on Corporate Surety Bond	0	331	331
Trustee's Commissions	164	827	991
Law Enforcement Equipment	0	8,489	8,489
Motor Vehicles	0	30,094	30,094
Total Expenditures	<u>\$ 21,816</u>	<u>\$ 266,440</u>	<u>\$ 288,256</u>
Net Change in Fund Balance	\$ (5,621)	\$ (111,403)	\$ (117,024)
Fund Balance, July 1, 2022	<u>65,566</u>	<u>294,828</u>	<u>360,394</u>
Fund Balance, June 30, 2023	<u>\$ 59,945</u>	<u>\$ 183,425</u>	<u>\$ 243,370</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, 2023

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 30,798	\$ 30,798
Cash in Bank	0	63,960	63,960
Equity in Pooled Cash and Investments:			
Cash with Trustee	233,786	180,957	414,743
Total Assets	<u>\$ 233,786</u>	<u>\$ 275,715</u>	<u>\$ 509,501</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Due to Litigants, Heirs, and Others	\$ 0	\$ 53,059	\$ 53,059
Total Liabilities	<u>\$ 0</u>	<u>\$ 53,059</u>	<u>\$ 53,059</u>
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 233,786	\$ 0	\$ 233,786
Public Safety	0	222,656	222,656
Total Fund Balances	<u>\$ 233,786</u>	<u>\$ 222,656</u>	<u>\$ 456,442</u>
Total Liabilities and Fund Balances	<u>\$ 233,786</u>	<u>\$ 275,715</u>	<u>\$ 509,501</u>

District Attorney General
Third Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2023

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 24,743	\$ 0	\$ 24,743
Drug Control Fines	0	3,706	3,706
Proceeds from Confiscated Property	0	53,098	53,098
Investment Income	0	399	399
Miscellaneous Refunds	0	11,505	11,505
Contributions and Gifts	0	5,000	5,000
Drug Task Force Grant	0	84,820	84,820
Total Revenues	\$ 24,743	\$ 158,528	\$ 183,271
<u>Expenditures</u>			
Salary Supplements	\$ 0	\$ 28,617	\$ 28,617
Jury and Witness Expense	25	0	25
Overtime	0	19,976	19,976
Other Fringe Benefits	0	9,662	9,662
Audit Services	0	2,697	2,697
Communication	360	5,939	6,299
Confidential Drug Enforcement Payments	0	51,750	51,750
Dues and Memberships	980	300	1,280
Maintenance & Repair Services - Equipment	0	1,670	1,670
Maintenance & Repair Services - Vehicles	0	153	153
Postal Charges	0	271	271
Travel	11,134	8,479	19,613
Tuition	8,395	825	9,220
Remittance of Revenue Collected	0	19,235	19,235
Other Contracted Services	2,533	12,742	15,275
Equipment and Machinery Parts	0	405	405

(Continued)

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

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Expenditures (Cont.)</u>			
Gasoline	\$ 0	\$ 4,666	\$ 4,666
Law Enforcement Supplies	0	56	56
Office Supplies	0	644	644
Tires and Tubes	0	435	435
Other Supplies and Materials	0	151	151
Premiums on Corporate Surety Bonds	0	700	700
Other Charges	0	118	118
Law Enforcement Equipment	0	716	716
Office Equipment	7,054	0	7,054
Total Expenditures	<u>\$ 30,481</u>	<u>\$ 170,207</u>	<u>\$ 200,688</u>
Net Change in Fund Balances	\$ (5,738)	\$ (11,679)	\$ (17,417)
Fund Balances, July 1, 2022	<u>239,524</u>	<u>234,335</u>	<u>473,859</u>
Fund Balances, June 30, 2023	<u>\$ 233,786</u>	<u>\$ 222,656</u>	<u>\$ 456,442</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, 2023

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 8,280	\$ 8,280
Cash in Bank	0	117,390	117,390
Equity in Pooled Cash and Investments:			
Cash with Trustee	50,466	27,743	78,209
Total Assets	<u>\$ 50,466</u>	<u>\$ 153,413</u>	<u>\$ 203,879</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 0	\$ 5,538	\$ 5,538
Due to Litigants, Heirs, and Others	0	117,301	117,301
Total Liabilities	<u>\$ 0</u>	<u>\$ 122,839</u>	<u>\$ 122,839</u>
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 50,466	\$ 0	\$ 50,466
Public Safety	0	30,574	30,574
Total Fund Balances	<u>\$ 50,466</u>	<u>\$ 30,574</u>	<u>\$ 81,040</u>
Total Liabilities and Fund Balances	<u>\$ 50,466</u>	<u>\$ 153,413</u>	<u>\$ 203,879</u>

District Attorney General
Fourth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2023

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 19,946	\$ 0	\$ 19,946
Drug Control Fines	0	16,673	16,673
Drug Task Force Proceeds from Confiscated Property	0	11,536	11,536
Miscellaneous Refunds	0	4,194	4,194
Drug Task Force Grant	0	70,000	70,000
Contributions and Gifts	800	0	800
Total Revenues	<u>\$ 20,746</u>	<u>\$ 102,403</u>	<u>\$ 123,149</u>
<u>Expenditures</u>			
Supervisor/Director	\$ 0	\$ 65,234	\$ 65,234
Longevity Pay	0	1,000	1,000
Other Fringe Benefits	0	5,066	5,066
Audit Services	0	2,370	2,370
Communication	6,641	2,634	9,275
Confidential Drug Enforcement Payments	0	37,981	37,981
Dues and Memberships	9,275	308	9,583
Licenses	0	53	53
Maintenance and Repair Services - Vehicles	0	4,513	4,513
Postal Charges	0	210	210
Rentals	0	12,715	12,715
Travel	1,330	0	1,330
Other Contracted Services	0	15	15
Electricity	0	670	670
Gasoline	0	4,852	4,852
Law Enforcement Supplies	0	306	306
Office Supplies	0	291	291
Water and Sewer	0	782	782
Building and Contents Insurance	0	1,021	1,021
Premiums on Corporate Surety Bond	0	100	100
Trustee's Commissions	106	187	293
Other Charges	1,758	0	1,758
Total Expenditures	<u>\$ 19,110</u>	<u>\$ 140,308</u>	<u>\$ 159,418</u>
Net Change in Fund Balance	\$ 1,636	\$ (37,905)	\$ (36,269)
Fund Balance, July 1, 2022	<u>48,830</u>	<u>68,479</u>	<u>117,309</u>
Fund Balance, June 30, 2023	<u>\$ 50,466</u>	<u>\$ 30,574</u>	<u>\$ 81,040</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, 2023

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 5,140	\$ 5,140
Cash in Bank	0	15,317	15,317
Equity in Pooled Cash and Investments:			
Cash with Trustee	229,955	779,118	1,009,073
Cash with Clerks, Register, and Sheriff	901	9,960	10,861
Accounts Receivable	1,010	3,422	4,432
Total Assets	<u>\$ 231,866</u>	<u>\$ 812,957</u>	<u>\$ 1,044,823</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 778	\$ 8,575	\$ 9,353
Due to Litigants, Heirs, and Others	0	39,419	39,419
Total Liabilities	<u>\$ 778</u>	<u>\$ 47,994</u>	<u>\$ 48,772</u>
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 231,088	\$ 0	\$ 231,088
Public Safety	0	764,963	764,963
Total Fund Balances	<u>\$ 231,088</u>	<u>\$ 764,963</u>	<u>\$ 996,051</u>
Total Liabilities and Fund Balances	<u>\$ 231,866</u>	<u>\$ 812,957</u>	<u>\$ 1,044,823</u>

District Attorney General
Fifth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2023

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 9,054	\$ 0	\$ 9,054
Drug Control Fines	0	87,832	87,832
Drug Task Force Forfeitures and Seizures	0	143,129	143,129
Investment Income	8,473	28,273	36,746
Other Local Revenue	0	330	330
Contributions	0	99,750	99,750
Sale of Materials and Supplies	0	6,657	6,657
Total Revenues	<u>\$ 17,527</u>	<u>\$ 365,971</u>	<u>\$ 383,498</u>
<u>Expenditures</u>			
Overtime Pay	\$ 0	\$ 8,145	\$ 8,145
Audit Services	0	1,727	1,727
Communication	0	17,708	17,708
Data Processing Services	0	6,316	6,316
Confidential Drug Enforcement Payments	0	46,733	46,733
Dues and Memberships	0	1,185	1,185
Janitorial Services	0	3,000	3,000
Operating Lease Payments	0	1,300	1,300
Licenses	0	92	92
Maintenance Agreements	0	3,450	3,450
Maintenance and Repair Services - Vehicles	0	2,861	2,861
Pest Control	0	420	420
Printing, Stationery, and Forms	0	229	229
Postal Charges	0	372	372
Travel	0	13,241	13,241
Tuition	0	7,148	7,148
Custodial Supplies	0	554	554
Law Enforcement Supplies	0	1,012	1,012
Office Supplies	0	1,721	1,721
Tires and Tubes	0	1,878	1,878
Uniforms	0	3,288	3,288
Utilities	0	15,000	15,000

(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>			
Premiums on Corporate Surety Bonds	\$ 0	\$ 502	\$ 502
Trustee's Commissions	165	1,698	1,863
Other Charges	1,557	515	2,072
Furniture and Fixtures	0	10,672	10,672
Data Processing Equipment	0	21,887	21,887
Law Enforcement Equipment	0	40,435	40,435
Total Expenditures	<u>\$ 1,722</u>	<u>\$ 213,089</u>	<u>\$ 214,811</u>
Net Change in Fund Balances	\$ 15,805	\$ 152,882	\$ 168,687
Fund Balances, July 1, 2022	<u>215,283</u>	<u>612,081</u>	<u>827,364</u>
Fund Balances, June 30, 2023	<u>\$ 231,088</u>	<u>\$ 764,963</u>	<u>\$ 996,051</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, 2023

District
Attorney
General
Fund

ASSETS

Equity in Pooled Cash and Investments:

Cash with Trustee

\$ 608,177

Cash with Clerks, Register and Sheriff

2,193

Total Assets

\$ 610,370

FUND BALANCE

Restricted for Administration of Justice

\$ 610,370

Total Fund Balance

\$ 610,370

District Attorney General
Sixth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2023

	District Attorney General Fund
<hr/>	
<u>Revenues</u>	
District Attorney General Fees	\$ 25,651
Total Revenues	<u>\$ 25,651</u>
Net Change in Fund Balance	\$ 25,651
Fund Balance, July 1, 2022	<u>584,719</u>
Fund Balance, June 30, 2023	<u><u>\$ 610,370</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, 2023

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 1,665	\$ 1,665
Cash in Bank	0	139,228	139,228
Equity in Pooled Cash and Investments:			
Cash with Trustee	31,439	347,325	378,764
Cash with Clerks, Register, and Sheriff	440	635	1,075
Accounts Receivable	0	33,455	33,455
Due from Other Governments	0	12,417	12,417
Total Assets	<u>\$ 31,879</u>	<u>\$ 534,725</u>	<u>\$ 566,604</u>

LIABILITIES AND FUND BALANCES

Liabilities

Accounts Payable	\$ 1,889	\$ 7,647	\$ 9,536
Due to Litigants, Heirs, & Others	0	127,644	127,644
Total Liabilities	<u>\$ 1,889</u>	<u>\$ 135,291</u>	<u>\$ 137,180</u>

Fund Balances

Restricted for:			
Administration of Justice	\$ 29,990	\$ 0	\$ 29,990
Public Safety	0	399,434	399,434
Total Fund Balances	<u>\$ 29,990</u>	<u>\$ 399,434</u>	<u>\$ 429,424</u>
Total Liabilities and Fund Balances	<u>\$ 31,879</u>	<u>\$ 534,725</u>	<u>\$ 566,604</u>

District Attorney General
Seventh Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2023

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 6,145	\$ 0	\$ 6,145
Drug Control Fines	0	3,516	3,516
Drug Task Force Forfeitures and Seizures	0	59,851	59,851
Proceeds from Confiscated Property	0	53,698	53,698
Contributions and Gifts	4,347	1,200	5,547
Drug Task Force Grant	0	63,941	63,941
Other Direct Federal Revenue	0	16,887	16,887
Total Revenues	\$ 10,492	\$ 199,093	\$ 209,585
<u>Expenditures</u>			
Salary Supplements	\$ 0	\$ 25,987	\$ 25,987
Audit Services	0	2,160	2,160
Communication	1,004	3,451	4,455
Confidential Drug Enforcement Payments	0	15,285	15,285
Dues and Memberships	600	600	1,200
Maintenance and Repair Services - Vehicles	0	5,836	5,836
Printing, Stationery, and Forms	0	164	164
Towing Services	0	1,995	1,995
Travel	0	4,527	4,527
Veterinary Services	0	2,264	2,264
Remittance of Revenues Collected	0	44,658	44,658
Gasoline	0	9,396	9,396
Law Enforcement Supplies	0	9,691	9,691
Natural Gas	0	615	615
Uniforms	0	2,500	2,500
Other Supplies and Materials	0	8,972	8,972
Insurance	0	6,488	6,488

(Continued)

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

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Expenditures (Cont.)</u>			
Trustee's Commission	\$ 59	\$ 1,107	\$ 1,166
In Service/Staff Development	5,255	1,890	7,145
Other Charges	3,075	509	3,584
Total Expenditures	<u>\$ 9,993</u>	<u>\$ 148,095</u>	<u>\$ 158,088</u>
Net Change in Fund Balances	\$ 499	\$ 50,998	\$ 51,497
Fund Balances, July 1, 2022	<u>29,491</u>	<u>348,436</u>	<u>377,927</u>
Fund Balances, June 30, 2023	<u>\$ 29,990</u>	<u>\$ 399,434</u>	<u>\$ 429,424</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, 2023

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 4,104	\$ 4,104
Cash in Bank	0	53,961	53,961
Equity in Pooled Cash and Investments:			
Cash with Trustee	115,038	144,166	259,204
Due from Other Governments	0	808	808
Total Assets	<u>\$ 115,038</u>	<u>\$ 203,039</u>	<u>\$ 318,077</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 0	\$ 1,261	\$ 1,261
Due to Litigants, Heirs, and Others	0	24,718	24,718
Total Liabilities	<u>\$ 0</u>	<u>\$ 25,979</u>	<u>\$ 25,979</u>
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 115,038	\$ 0	\$ 115,038
Public Safety	0	177,060	177,060
Total Fund Balances	<u>\$ 115,038</u>	<u>\$ 177,060</u>	<u>\$ 292,098</u>
Total Liabilities and Fund Balances	<u>\$ 115,038</u>	<u>\$ 203,039</u>	<u>\$ 318,077</u>

District Attorney General
Eighth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2023

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 16,354	\$ 0	\$ 16,354
Drug Control Fines	0	22,092	22,092
Drug Task Force Forfeitures and Seizures	0	29,243	29,243
Miscellaneous Refunds	0	549	549
Total Revenues	<u>\$ 16,354</u>	<u>\$ 51,884</u>	<u>\$ 68,238</u>
<u>Expenditures</u>			
Audit Services	\$ 0	\$ 1,261	\$ 1,261
Postal Charges	0	31	31
Travel	11,015	0	11,015
Other Contracted Services	2,655	0	2,655
Food Supplies	200	0	200
Trustee Commissions	0	224	224
Total Expenditures	<u>\$ 13,870</u>	<u>\$ 1,516</u>	<u>\$ 15,386</u>
Net Change in Fund Balances	\$ 2,484	\$ 50,368	\$ 52,852
Fund Balances, July 1, 2022	<u>112,554</u>	<u>126,692</u>	<u>239,246</u>
Fund Balances, June 30, 2023	<u>\$ 115,038</u>	<u>\$ 177,060</u>	<u>\$ 292,098</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, 2023

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 1,435	\$ 1,435
Cash in Bank	0	27,292	27,292
Equity in Pooled Cash and Investments:			
Cash with Trustee	56,507	308,489	364,996
Cash with Clerks, Register, and Sheriff	820	3,416	4,236
Due from Other Governments	0	16,736	16,736
Prepaid Items	215	16,870	17,085
Total Assets	\$ 57,542	\$ 374,238	\$ 431,780
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 380	\$ 35,722	\$ 36,102
Accrued Payroll	0	1,538	1,538
Due to Other Governments	3,800	0	3,800
Due to Litigants, Heirs, and Others	0	27,292	27,292
Total Liabilities	\$ 4,180	\$ 64,552	\$ 68,732
<u>Fund Balances</u>			
Nonspendable:			
Prepaid Items	\$ 215	\$ 16,870	\$ 17,085
Restricted for:			
Administration of Justice	53,147	0	53,147
Public Safety	0	292,816	292,816
Total Fund Balances	\$ 53,362	\$ 309,686	\$ 363,048
Total Liabilities and Fund Balances	\$ 57,542	\$ 374,238	\$ 431,780

District Attorney General
Ninth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2023

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 11,777	\$ 0	\$ 11,777
Drug Control Fines	0	24,881	24,881
Officers Costs	0	307	307
Drug Task Force Forfeitures and Seizures	0	123,007	123,007
Proceeds from Confiscated Property	0	15,150	15,150
Other Fines, Forfeitures, and Penalties	166	61,154	61,320
Miscellaneous Refunds	300	0	300
Contributions and Gifts	25,000	75,000	100,000
Other State Revenues	0	24,345	24,345
Drug Task Force Grant	0	70,000	70,000
Other Direct Federal	0	19,586	19,586
Total Revenues	\$ 37,243	\$ 413,430	\$ 450,673
<u>Expenditures</u>			
Assistant(s)	\$ 0	\$ 83,077	\$ 83,077
Part-time Personnel	0	1,950	1,950
Overtime Pay	0	47,738	47,738
Social Security	0	10,203	10,203
State Retirement	0	4,416	4,416
Life Insurance	0	66	66
Medical Insurance	0	8,766	8,766
Dental Insurance	0	334	334
Other Fringe Benefits	0	480	480
Audit Services	0	2,121	2,121
Communication	2,364	9,355	11,719
Confidential Drug Enforcement Payments	0	3,620	3,620
Dues and Memberships	0	550	550
Licenses	0	371	371
Maintenance Agreements	0	3,317	3,317
Maintenance & Repair Services -Buildings	0	2,360	2,360

(Continued)

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

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Expenditures (Cont.)</u>			
Maintenance & Repair Services -Equipment	\$ 0	\$ 760	\$ 760
Maintenance & Repair Services - Vehicles	0	4,347	4,347
Towing Services	0	700	700
Travel	0	3,179	3,179
Remittance of Revenues Collected	0	73,382	73,382
Gasoline	0	8,981	8,981
Law Enforcement Supplies	468	6,416	6,884
Office Supplies	308	419	727
Tires and Tubes	0	2,956	2,956
Software	0	3,130	3,130
Other Supplies and Materials	5,680	7,915	13,595
Premiums on Corporate Surety Bonds	0	375	375
Trustee's Commission	404	1,586	1,990
In Service/Staff Development	895	0	895
Vehicle and Equipment Insurance	0	11,302	11,302
Workers' Compensation Insurance	0	3,800	3,800
Data Processing Equipment	0	1,278	1,278
Motor Vehicles	0	47,489	47,489
Total Expenditures	<u>\$ 10,119</u>	<u>\$ 356,739</u>	<u>\$ 366,858</u>
Other Financing Sources (Uses):			
Transfers to District Attorneys' General			
Conference - Salary Supplements	\$ 0	\$ (30,432)	\$ (30,432)
Total Other Financing Sources (Uses)	<u>\$ 0</u>	<u>\$ (30,432)</u>	<u>\$ (30,432)</u>
Net Change in Fund Balances	\$ 27,124	\$ 26,259	\$ 53,383
Fund Balances, July 1, 2022	<u>26,238</u>	<u>283,427</u>	<u>309,665</u>
Fund Balances, June 30, 2023	<u>\$ 53,362</u>	<u>\$ 309,686</u>	<u>\$ 363,048</u>

TENTH JUDICIAL DISTRICT

TENTH JUDICIAL DISTRICT

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

District Attorney General
Tenth Judicial District
Balance Sheet
June 30, 2023

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 2,469	\$ 2,469
Cash in Bank	0	257,640	257,640
Equity in Pooled Cash and Investments:			
Cash with Trustee	97,703	188,885	286,588
Accounts Receivable	2,460	1,055	3,515
Due from Other Governments	0	10,539	10,539
Total Assets	\$ 100,163	\$ 460,588	\$ 560,751
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 0	\$ 587	\$ 587
Due to Litigants, Heirs, and Others	0	204,182	204,182
Total Liabilities	\$ 0	\$ 204,769	\$ 204,769
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 100,163	\$ 0	\$ 100,163
Public Safety	0	255,819	255,819
Total Fund Balances	\$ 100,163	\$ 255,819	\$ 355,982
Total Liabilities and Fund Balances	\$ 100,163	\$ 460,588	\$ 560,751

District Attorney General
Tenth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2023

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 37,745	\$ 0	\$ 37,745
Drug Control Fines	0	19,998	19,998
Drug Task Force Forfeiture and Seizures	0	364,533	364,533
Investment Income	2,795	3,703	6,498
Copy Fees	0	196	196
Insurance Recovery	0	3,267	3,267
Sale of Equipment	0	6,550	6,550
Drug Task Force Grant	0	70,000	70,000
Other Federal through State	0	4,323	4,323
Project Safe Neighborhoods Grant	0	14,640	14,640
Total Revenues	\$ 40,540	\$ 487,210	\$ 527,750
<u>Expenditures</u>			
Drug Task Force Personnel	\$ 0	\$ 114,131	\$ 114,131
Secretary(s)	17,858	0	17,858
Overtime Pay	0	12,136	12,136
In Service Training	7,149	2,261	9,410
Social Security	1,366	9,054	10,420
State Retirement	0	4,063	4,063
Employee and Dependent Insurance	0	27,590	27,590
Life Insurance	0	66	66
Unemployment Compensation	45	50	95
Audit Services	0	3,637	3,637
Communication	6,856	6,106	12,962
Confidential Drug Enforcement Payments	0	5,905	5,905
Dues and Memberships	600	0	600
Maintenance Agreements	180	14,791	14,971
Maintenance and Repair Services - Buildings	0	42	42
Maintenance and Repair Services - Vehicles	0	5,781	5,781
Postal Charges	0	285	285
Rentals	0	1,737	1,737
Towing Services	0	1,305	1,305
Travel	1,125	2,988	4,113
Remittance of Revenues Collected	0	112,127	112,127
Disposal Fees	0	1,652	1,652
Other Contracted Services	0	6,121	6,121
Gasoline	0	9,337	9,337
Law Enforcement Supplies	0	1,059	1,059

(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>			
Office Supplies	\$ 3,956	\$ 653	\$ 4,609
Uniforms	0	492	492
Utilities	0	4,123	4,123
Other Supplies and Materials	4,573	83	4,656
Liability Insurance	0	1,725	1,725
Trustee's Commissions	360	0	360
Workers' Compensation Insurance	14	2,016	2,030
Law Enforcement Equipment	0	18,312	18,312
Motor Vehicles	0	11	11
Office Equipment	3,107	160	3,267
Total Expenditures	<u>\$ 47,189</u>	<u>\$ 369,799</u>	<u>\$ 416,988</u>
Net Change in Fund Balances	\$ (6,649)	\$ 117,411	\$ 110,762
Fund Balances, July 1, 2022	<u>106,812</u>	<u>138,408</u>	<u>245,220</u>
Fund Balances, June 30, 2023	<u>\$ 100,163</u>	<u>\$ 255,819</u>	<u>\$ 355,982</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, 2023

District
Attorney
General
Fund

ASSETS

Equity in Pooled Cash and Investments:

Cash with Trustee	\$	46,104
Accounts Receivable		611

Total Assets	\$	<u>46,715</u>
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FUND BALANCE

Restricted for Administration of Justice	\$	<u>46,715</u>
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Total Fund Balance	\$	<u><u>46,715</u></u>
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District Attorney General
Eleventh Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2023

	District Attorney General Fund
<hr/>	
<u>Revenues</u>	
District Attorney General Fees	\$ 7,453
Investment Income	757
Total Revenues	<u>\$ 8,210</u>
 <u>Expenditures</u>	
Total Expenditures	<u>\$ 0</u>
 Other Financing Sources (Uses):	
Transfers to District Attorneys'	
General Conference:	
Registrations	<u>\$ (9,610)</u>
Total Other Financing Sources (Uses)	<u>\$ (9,610)</u>
 Net Change in Fund Balances	 \$ (1,400)
Fund Balances, July 1, 2022	<u>48,115</u>
 Fund Balances, June 30, 2023	 <u><u>\$ 46,715</u></u>

TWELFTH JUDICIAL DISTRICT

TWELFTH JUDICIAL DISTRICT

FINDING 2023-001

**OPERATIONS OF THE DRUG TASK FORCE ARE
CURRENTLY BEING INVESTIGATED**

(Noncompliance Under *Government Auditing Standards*)

An investigation by the Comptroller's Division of Investigations is ongoing in the Twelfth Judicial District Drug Task Force. Findings, if any, resulting from the investigation will be included in a subsequent report.

District Attorney General
Twelfth Judicial District
Balance Sheet
June 30, 2023

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 1,200	\$ 1,200
Equity in Pooled Cash and Investments:			
Cash with Trustee	44,949	258,356	303,305
Accounts Receivable	0	295	295
Due from Other Governments	577	27,669	28,246
Total Assets	<u>\$ 45,526</u>	<u>\$ 287,520</u>	<u>\$ 333,046</u>

LIABILITIES AND FUND BALANCES

<u>Liabilities</u>			
Accounts Payable	\$ 0	\$ 1,364	\$ 1,364
Accrued Payroll	0	3,909	3,909
Total Liabilities	<u>\$ 0</u>	<u>\$ 5,273</u>	<u>\$ 5,273</u>
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 45,526	\$ 0	\$ 45,526
Public Safety	0	282,247	282,247
Total Fund Balance	<u>\$ 45,526</u>	<u>\$ 282,247</u>	<u>\$ 327,773</u>
Total Fund Balance	<u>\$ 45,526</u>	<u>\$ 287,520</u>	<u>\$ 333,046</u>

District Attorney General
Twelfth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2023

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
Drug Control Fines	\$ 0	\$ 27,872	\$ 27,872
Other Local Option Taxes	0	22,898	22,898
District Attorney General Fees	12,016	0	12,016
Drug Task Force Forfeitures and Seizures	0	55,112	55,112
Proceeds from Confiscated Property	0	33,788	33,788
Contributions and Gifts	0	2,500	2,500
Law Enforcement Grants	0	253,458	253,458
Total Revenues	\$ 12,016	\$ 395,628	\$ 407,644

<u>Expenditures</u>			
Deputies	\$ 0	\$ 1,800	\$ 1,800
Investigator	0	88,708	88,708
Clerical Personnel	0	7,460	7,460
Overtime Pay	0	78,432	78,432
Other Salaries and Wages	0	43,477	43,477
Social Security	0	16,387	16,387
State Retirement	0	15,866	15,866
Employee and Dependent Insurance	0	14,472	14,472
Unemployment Compensation	0	72	72
Audit Services	0	1,470	1,470
Communication	3,778	1,384	5,162
Confidential Drug Enforcement Payments	0	915	915
Maintenance and Repair Services - Equipment	0	71	71
Janitorial Services	540	0	540
Rentals	2,177	4,400	6,577
Travel	0	2,072	2,072
Gasoline	0	12,738	12,738
Office Supplies	0	273	273

(Continued)

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

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Expenditures (Cont.)</u>			
Utilities	\$ 0	\$ 1,439	\$ 1,439
Vehicle Parts	0	7,997	7,997
Other Supplies and Materials	5,047	104	5,151
Premiums on Corporate Surety Bonds	0	245	245
Trustee's Commission	125	1,064	1,189
Other Charges	0	25,588	25,588
Law Enforcement Equipment	0	160	160
Motor Vehicles	0	44,996	44,996
Total Expenditures	<u>\$ 11,667</u>	<u>\$ 371,590</u>	<u>\$ 383,257</u>
Other Financing Sources (Uses):			
Transfers to District Attorneys'			
General Conference:			
Registrations	\$ (4,600)	\$ 0	\$ (4,600)
Total Other Financing Sources (Uses)	<u>\$ (4,600)</u>	<u>\$ 0</u>	<u>\$ (4,600)</u>
Net Change in Fund Balances	\$ (4,251)	\$ 24,038	\$ 24,387
Fund Balances, July 1, 2022	<u>49,777</u>	<u>258,209</u>	<u>307,986</u>
Fund Balances, June 30, 2023	<u>\$ 45,526</u>	<u>\$ 282,247</u>	<u>\$ 327,773</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, 2023

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

Equity in Pooled Cash and Investments:
Cash with Trustee

\$ 61,445	\$ 9,253	\$ 70,698
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Total Assets

\$ 61,445	\$ 9,253	\$ 70,698
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FUND BALANCES

Fund Balances

Restricted for:

Administration of Justice

\$ 61,445	\$ 0	\$ 61,445
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Public Safety

0	9,253	9,253
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Total Fund Balances

\$ 61,445	\$ 9,253	\$ 70,698
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Total Liabilities and Fund Balances

\$ 61,445	\$ 9,253	\$ 70,698
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District Attorney General
Thirteenth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2023

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
Drug Control Fines	\$ 0	\$ 819	\$ 819
District Attorney General Fees	14,686	0	14,686
Other Local Revenues	303	0	303
Total Revenues	<u>\$ 14,989</u>	<u>\$ 819</u>	<u>\$ 15,808</u>
<u>Expenditures</u>			
Communication	\$ 4,292	\$ 0	\$ 4,292
Dues and Memberships	980	0	980
Postal Charges	240	0	240
Travel	580	0	580
Other Contracted Services	2,207	0	2,207
Office Supplies	3,832	310	4,142
Printing, Stationery, and Forms	64	0	64
Trustee's Commission	162	8	170
In-Service/Staff Development	2,837	0	2,837
Other Charges	2,901	0	2,901
Furniture and Fixtures	870	0	870
Office Equipment	500	0	500
Total Expenditures	<u>\$ 19,465</u>	<u>\$ 318</u>	<u>\$ 19,783</u>
Other Financing Sources (Uses):			
Transfers to District Attorneys'			
General Conference:			
Registration Fees	\$ (5,600)	\$ 0	\$ (5,600)
Total Other Financing Sources (Uses)	<u>\$ (5,600)</u>	<u>\$ 0</u>	<u>\$ (5,600)</u>
Net Change in Fund Balances	\$ (10,076)	\$ 501	\$ (9,575)
Fund Balances, July 1, 2022	<u>71,521</u>	<u>8,752</u>	<u>80,273</u>
Fund Balances, June 30, 2023	<u>\$ 61,445</u>	<u>\$ 9,253</u>	<u>\$ 70,698</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, 2023

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 251	\$ 251
Cash in Bank	0	100	100
Equity in Pooled Cash and Investments:			
Cash with Trustee	4,430	130,138	134,568
Cash with Clerks, Register, and Sheriff	593	7,329	7,922
Accounts Receivable	0	1,808	1,808
Due from Other Governments	0	45,562	45,562
Total Assets	<u>\$ 5,023</u>	<u>\$ 185,188</u>	<u>\$ 190,211</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 0	\$ 5	\$ 5
Total Liabilities	<u>\$ 0</u>	<u>\$ 5</u>	<u>\$ 5</u>
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 5,023	\$ 0	\$ 5,023
Public Safety	0	185,183	185,183
Total Fund Balances	<u>\$ 5,023</u>	<u>\$ 185,183</u>	<u>\$ 190,206</u>
Total Liabilities and Fund Balances	<u>\$ 5,023</u>	<u>\$ 185,188</u>	<u>\$ 190,211</u>

District Attorney General
Fourteenth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2023

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
Drug Control Fines	\$ 0	\$ 29,193	\$ 29,193
District Attorney General Fees	6,313	0	6,313
Contributions	0	84,957	84,957
Investment Income	0	6,221	6,221
Other Contracted Services	0	100,373	100,373
Total Revenues	<u>\$ 6,313</u>	<u>\$ 220,744</u>	<u>\$ 227,057</u>
<u>Expenditures</u>			
Supervisor/Director	\$ 0	\$ 1,808	\$ 1,808
Investigator(s)	0	99,600	99,600
Social Security	0	7,758	7,758
Dental Insurance	0	2	2
Unemployment Compensation	0	47	47
Communication	7,909	1,582	9,491
Contributions	0	11,149	11,149
Dues and Memberships	0	300	300
Maintenance and Repair Services - Vehicles	0	2,059	2,059
Postal Charges	130	0	130
Rentals	9,313	16,800	26,113
Gasoline	0	61	61
Law Enforcement Supplies	0	1,305	1,305
Uniforms	0	166	166
Office Supplies	0	2,234	2,234
Other Supplies and Materials	0	1,022	1,022
Premiums of Corporate Surety Bonds	0	126	126
Motor Vehicles	0	46,885	46,885
Total Expenditures	<u>\$ 17,352</u>	<u>\$ 192,904</u>	<u>\$ 210,256</u>
Other Financing Sources (Uses):			
Transfers to District Attorneys'			
General Conference:			
Registration Fees	\$ (3,700)	\$ (200)	\$ (3,900)
Total Other Financing Sources (Uses)	<u>\$ (3,700)</u>	<u>\$ (200)</u>	<u>\$ (3,900)</u>
Net Change in Fund Balances	\$ (14,739)	\$ 27,640	\$ 12,901
Fund Balances, July 1, 2022	<u>19,762</u>	<u>157,543</u>	<u>177,305</u>
Fund Balances, June 30, 2023	<u>\$ 5,023</u>	<u>\$ 185,183</u>	<u>\$ 190,206</u>

FIFTEENTH JUDICIAL DISTRICT

FIFTEENTH JUDICIAL DISTRICT

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

District Attorney General
Fifteenth Judicial District
Balance Sheet
June 30, 2023

	District Attorney General Fund	Other Funds	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>				
Cash:				
Cash on Hand	\$ 0	\$ 0	\$ 6,408	\$ 6,408
Cash in Bank	0	0	57,653	57,653
Equity in Pooled Cash and Investments:				
Cash with Trustee	18,959	54,698	474,665	548,322
Cash with Clerks, Register, and Sheriff	0	0	95	95
Accounts Receivable	0	0	12,600	12,600
Total Assets	<u>\$ 18,959</u>	<u>\$ 54,698</u>	<u>\$ 551,421</u>	<u>\$ 625,078</u>
<u>LIABILITIES AND FUND BALANCES</u>				
<u>Liabilities</u>				
Accounts Payable	\$ 0	\$ 0	\$ 23,342	\$ 23,342
Due to Other Funds	0	0	9,864	9,864
Due to Litigants, Heirs, and Others	0	0	51,381	51,381
Total Liabilities	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 84,587</u>	<u>\$ 84,587</u>
<u>Fund Balances</u>				
Restricted for:				
Administration of Justice	\$ 18,959	\$ 54,698	\$ 0	\$ 73,657
Public Safety	0	0	466,834	466,834
Total Fund Balances	<u>\$ 18,959</u>	<u>\$ 54,698</u>	<u>\$ 466,834</u>	<u>\$ 540,491</u>
Total Liabilities and Fund Balances	<u>\$ 18,959</u>	<u>\$ 54,698</u>	<u>\$ 551,421</u>	<u>\$ 625,078</u>

District Attorney General
Fifteenth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2023

	District Attorney General Fund	Other Funds	Drug Task Force Fund	Total All Funds
<u>Revenues</u>				
Drug Control Fines	\$ 0	\$ 0	\$ 31,895	\$ 31,895
District Attorney General Fees	24,195	0	0	24,195
Drug Task Force Forfeitures & Seizures	0	0	97,836	97,836
Proceeds from Confiscated Property	0	0	76,030	76,030
Investment Income	0	299	0	299
Miscellaneous Refunds	1,794	0	0	1,794
Contributions and Gifts	0	0	7,000	7,000
Law Enforcement Grants	0	0	70,000	70,000
Total Revenues	\$ 25,989	\$ 299	\$ 282,761	\$ 309,049
<u>Expenditures</u>				
Other Salaries and Wages	\$ 0	\$ 0	\$ 165,987	\$ 165,987
Jury and Witness Fees	11,568	0	0	11,568
Communication	0	0	8,005	8,005
Confidential Drug Enforcement Payments	0	0	2,460	2,460
Maintenance and Repair Services - Buildings	0	0	2,724	2,724
Maintenance and Repair Services - Equipment	0	0	1,079	1,079
Maintenance and Repair Services - Vehicles	0	0	3,879	3,879
Pest Control	0	0	959	959
Postal Charges	0	0	198	198
Rentals	0	0	5,274	5,274
Travel	9,060	0	5,906	14,966
Tuition	0	0	2,670	2,670
Other Contracted Services	0	0	1,759	1,759
Gasoline	0	0	4,017	4,017
Towing Services	0	0	500	500
Office Supplies	1,113	0	2,507	3,620
Other Supplies and Materials	2,610	0	232	2,842
Building and Contents Insurance	0	0	2,452	2,452
Contributions	0	56,835	0	56,835
Trustee's Commission	242	3	3,187	3,432
In Service/Staff Development	7,942	0	0	7,942
Other Charges	2,210	0	14,619	16,829
Communication Equipment	0	0	2,380	2,380
Law Enforcement Equipment	0	0	600	600
Total	\$ 34,745	\$ 56,838	\$ 231,394	\$ 322,977
Total Expenditures	\$ 34,745	\$ 56,838	\$ 231,394	\$ 322,977
Net Change in Fund Balances	\$ (8,756)	\$ (56,539)	\$ 51,367	\$ (13,928)
Fund Balances, July 1, 2022	27,715	111,237	415,467	554,419
Fund Balances, June 30, 2023	\$ 18,959	\$ 54,698	\$ 466,834	\$ 540,491

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, 2023

District
Attorney
General
Fund

ASSETS

Cash with Trustee	\$	417,847
Cash with Clerks, Register, and Sheriff		1,555
Due from Other Governments		<u>807</u>
 Total Assets	 \$	 <u><u>420,209</u></u>

LIABILITIES AND FUND BALANCES

Liabilities

Accounts Payable	\$	33
Accrued Payroll		<u>431</u>
Total Liabilities	\$	<u><u>464</u></u>

Fund Balances

Restricted for Administration of Justice	\$	<u>419,745</u>
Total Fund Balances	\$	<u><u>419,745</u></u>
 Total Liabilities and Fund Balances	 \$	 <u><u>420,209</u></u>

District Attorney General
Sixteenth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2023

	District Attorney General Fund
<hr/>	
<u>Revenues</u>	
District Attorney General Fees	\$ 30,866
Other Fines, Forfeitures, and Penalties	80
Total Revenues	<u>\$ 30,946</u>
<u>Expenditures</u>	
Part-time Personnel	\$ 15,359
Other Salaries and Wages	300
Social Security	971
Pensions	30
Employer Medicare	227
Dues and Memberships	3,062
Legal Notices, Recording, and Court Costs	295
Other Contracted Services	1,100
Other Supplies and Materials	8,611
Trustee Commissions	316
In Service/Staff Development	11,826
Other Charges	920
Office Equipment	1,587
Total Expenditures	<u>\$ 44,604</u>
Net Change in Fund Balance	\$ (13,658)
Fund Balance, July 1, 2022	<u>433,403</u>
Fund Balance, June 30, 2023	<u><u>\$ 419,745</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, 2023

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 5,485	\$ 5,485
Equity in Pooled Cash and Investments:			
Cash with Trustee	28,855	812,528	841,383
Cash with Clerks, Register, & Sheriff	0	71	71
Accounts Receivable	0	9,598	9,598
Due from Other Governments	0	32,597	32,597
	<hr/>		
Total Assets	\$ 28,855	\$ 860,279	\$ 889,134
	<hr/>		
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accrued Payroll	\$ 0	\$ 1,116	\$ 1,116
Due to Litigants, Heirs, and Others	0	2,310	2,310
Total Liabilities	\$ 0	\$ 3,426	\$ 3,426
	<hr/>		
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 28,855	\$ 0	\$ 28,855
Public Safety	0	856,853	856,853
Total Fund Balances	\$ 28,855	\$ 856,853	\$ 885,708
	<hr/>		
Total Liabilities and Fund Balances	\$ 28,855	\$ 860,279	\$ 889,134
	<hr/>		

District Attorney General
Seventeenth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2023

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 9,660	\$ 0	\$ 9,660
Drug Control Fines	0	16,113	16,113
Drug Task Force Forfeitures and Seizures	0	92,568	92,568
Proceeds from Confiscated Property	0	45,800	45,800
Contributions and Gifts	0	10,007	10,007
Other Federal through State	0	70,000	70,000
Contributions	18,290	0	18,290
Asset Forfeiture Funds	0	2,165	2,165
Total Revenues	\$ 27,950	\$ 236,653	\$ 264,603
<u>Expenditures</u>			
Supervisor/Director	\$ 0	\$ 22,425	\$ 22,425
Salary Supplements	0	25,747	25,747
Secretary(ies)	0	8,152	8,152
Social Security	0	507	507
Employer Medicare	0	443	443
Communication	1,432	8,352	9,784
Contracts with Government Agencies	0	1,852	1,852
Confidential Drug Buys	0	5,901	5,901
Confidential Informant Fees	0	2,410	2,410
Other Confidential Expenses	0	200	200
Dues and Memberships	380	945	1,325
Maintenance and Repair Services - Vehicles	0	3,632	3,632
Postal Charges	0	1,003	1,003
Rentals	0	18,000	18,000
Towing Services	0	2,227	2,227
Travel	0	7,318	7,318
Other Contracted Services	38,410	0	38,410
Electricity	0	3,352	3,352
Gasoline	0	10,596	10,596
Law Enforcement Supplies	0	2,694	2,694
Natural Gas	0	1,288	1,288
Office Supplies	0	2,857	2,857
Tires and Tubes	0	1,329	1,329
Utilities	0	607	607
Water and Sewer	0	678	678

(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>			
Trustee's Commission	\$ 97	\$ 1,546	\$ 1,643
In-Service/Staff Development	6,825	8,875	15,700
Other Charges	0	3,720	3,720
Law Enforcement Equipment	0	4,383	4,383
Office Equipment	0	504	504
Total Expenditures	<u>\$ 47,144</u>	<u>\$ 151,543</u>	<u>\$ 198,687</u>
Net Change in Fund Balances	\$ (19,194)	\$ 85,110	\$ 65,916
Fund Balances, July 1, 2022	<u>48,049</u>	<u>771,743</u>	<u>819,792</u>
Fund Balances, June 30, 2023	<u>\$ 28,855</u>	<u>\$ 856,853</u>	<u>\$ 885,708</u>

EIGHTEENTH JUDICIAL DISTRICT

EIGHTEENTH JUDICIAL DISTRICT

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

District Attorney General
Eighteenth Judicial District
Balance Sheet
June 30, 2023

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Petty Cash	\$ 0	\$ 2,000	\$ 2,000
Cash on Hand	0	14,431	14,431
Cash in Bank	0	1,083,292	1,083,292
Equity in Pooled Cash and Investments:			
Cash with Trustee	24,112	461,967	486,079
Cash with Clerks, Register, and Sheriff	982	516	1,498
Due From Other Governments	0	5,833	5,833
Prepaid Items	0	2,732	2,732
Total Assets	<u>\$ 25,094</u>	<u>\$ 1,570,771</u>	<u>\$ 1,595,865</u>

LIABILITIES AND FUND BALANCES

<u>Liabilities</u>			
Accounts Payable	\$ 0	\$ 41,659	\$ 41,659
Accrued Payroll	500	1,012	1,512
Due to Litigants, Heirs, and Others	0	1,078,575	1,078,575
Total Liabilities	<u>\$ 500</u>	<u>\$ 1,121,246</u>	<u>\$ 1,121,746</u>
<u>Fund Balances</u>			
Restricted for:			
Prepaid Items	\$ 0	\$ 2,732	\$ 2,732
Administration of Justice	24,594	0	24,594
Public Safety	0	446,793	446,793
Total Fund Balances	<u>\$ 24,594</u>	<u>\$ 449,525</u>	<u>\$ 474,119</u>
Total Liabilities and Fund Balances	<u>\$ 25,094</u>	<u>\$ 1,570,771</u>	<u>\$ 1,595,865</u>

District Attorney General
Eighteenth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2023

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 15,223	\$ 0	\$ 15,223
Drug Control Fines	0	16,482	16,482
Drug Task Force Forfeitures and Seizures	0	479,779	479,779
Miscellaneous Refunds	2,800	22,823	25,623
Contributions and Gifts	0	5,311	5,311
Proceeds from Confiscated Property	0	22,601	22,601
Edward Byrne Memorial Justice Assistance Grant	0	70,000	70,000
Donations	0	7,500	7,500
Total Revenues	\$ 18,023	\$ 624,496	\$ 642,519
Other Sources:			
Insurance Recovery	\$ 0	\$ 2,293	\$ 2,293
Total Revenues and Other Sources	\$ 18,023	\$ 626,789	\$ 644,812
<u>Expenditures</u>			
Investigators	\$ 0	\$ 245,577	\$ 245,577
Clerical Personnel	5,830	23,069	28,899
Overtime Pay	0	1,520	1,520
Social Security	362	1,971	2,333
Pensions	0	2,663	2,663
Life Insurance	0	37	37
Medical Insurance	0	3,665	3,665
Dental Insurance	0	224	224
Employer Medicare	85	461	546
Communication	0	12,206	12,206
Contracts with Private Agencies	0	2,483	2,483
Data Processing Services	0	20,020	20,020
Dues and Memberships	300	1,094	1,394
Janitorial Services	5,080	0	5,080
Licenses	0	372	372
Maintenance Agreements	210	2,056	2,266
Maintenance and Repair Services - Buildings	0	650	650
Maintenance and Repair Services - Equipment	0	983	983
Maintenance and Repair Services - Vehicles	0	23,863	23,863
Pest Control	0	240	240
Postal Charges	0	911	911
Printing, Stationery, and Forms	0	94	94
Rentals	500	0	500
Towing Services	0	2,182	2,182
Travel	6,879	1,409	8,288
Veterinary Services	0	3,441	3,441
Disposal Fees	0	888	888
Other Contracted Services	5,828	164	5,992

(Continued)

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

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Expenditures (Cont.)</u>			
Animal Food and Supplies	\$ 0	\$ 5,566	\$ 5,566
Custodial Supplies	0	126	126
Data Processing Supplies	0	599	599
Diesel Fuel	0	1,497	1,497
Electricity	0	5,611	5,611
Equipment and Machinery Parts	0	14	14
Gasoline	0	25,209	25,209
General Construction Materials	0	2,654	2,654
Law Enforcement Supplies	0	1,448	1,448
Lubricants	0	54	54
Natural Gas	0	397	397
Food Supplies	0	2,184	2,184
Office Supplies	0	896	896
Small Tools	0	337	337
Uniforms	0	1,778	1,778
Vehicle Parts	0	690	690
Water and Sewer	0	163	163
Other Supplies and Materials	0	225	225
Trustee's Commission	152	7,824	7,976
In Service/Staff Development	6,550	10,236	16,786
Other Charges	0	2,456	2,456
Drug Buys	0	1,061	1,061
Communication Equipment	0	623	623
Data Processing Equipment	0	126	126
Law Enforcement Equipment	0	14,488	14,488
Motor Vehicle	0	40,582	40,582
Furniture and Fixtures	150	1,472	1,622
Heating and Air Conditioning Equipment	0	4,848	4,848
Other Equipment	0	332	332
Total Expenditures	\$ 31,926	\$ 485,739	\$ 517,665
Net Change in Fund Balances	\$ (13,903)	\$ 141,050	\$ 127,147
Fund Balances, July 1, 2022	38,497	308,475	346,972
Fund Balances, June 30, 2023	\$ 24,594	\$ 449,525	\$ 474,119

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, 2023

	District Attorney General				
	Fraud and Economic Crimes	Victims Assessment Program	Total District Attorney General	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>					
Cash:					
Cash on Hand	\$ 0	\$ 0	\$ 0	\$ 19,457	\$ 19,457
Equity in Pooled Cash and Investments:					
Cash with Trustee	18,819	66,380	85,199	747,013	832,212
Accounts Receivable	754	0	754	19	773
Due from Other Governments	356	0	356	0	356
	<hr/>				
Total Assets	\$ 19,929	\$ 66,380	\$ 86,309	\$ 766,489	\$ 852,798
<u>LIABILITIES AND FUND BALANCES</u>					
<u>Liabilities</u>					
Accounts Payable	\$ 105	\$ 0	\$ 105	\$ 15,315	\$ 15,420
Other Current Liabilities	0	0	0	86,366	86,366
Total Liabilities	<u>\$ 105</u>	<u>\$ 0</u>	<u>\$ 105</u>	<u>\$ 101,681</u>	<u>\$ 101,786</u>
<u>Fund Balances</u>					
Restricted for:					
Administration of Justice	\$ 19,824	\$ 66,380	\$ 86,204	\$ 0	\$ 86,204
Public Safety	0	0	0	664,808	664,808
Total Fund Balances	<u>\$ 19,824</u>	<u>\$ 66,380</u>	<u>\$ 86,204</u>	<u>\$ 664,808</u>	<u>\$ 751,012</u>
Total Liabilities and Fund Balances	<u>\$ 19,929</u>	<u>\$ 66,380</u>	<u>\$ 86,309</u>	<u>\$ 766,489</u>	<u>\$ 852,798</u>

District Attorney General
Nineteenth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2023

	District Attorney General		Total District Attorney General	Drug Task Force Fund	Total All Funds
	District Attorney General	(1) Victims Assessment Program			
<u>Revenues</u>					
Drug Control Fines	\$ 0	\$ 0	\$ 0	\$ 3,248	\$ 3,248
Drug Task Force Forfeitures and Seizures	0	0	0	288,259	288,259
Proceeds from Confiscated Property	0	0	0	56,063	56,063
Sale of Equipment	0	0	0	6,350	6,350
District Attorney General Fees	15,495	0	15,495	0	15,495
Victims Assistance Assessments	0	24,172	24,172	0	24,172
Contributions	0	0	0	4,000	4,000
Other Local Revenues	0	0	0	3,505	3,505
Other State Revenues	0	0	0	22,097	22,097
Total Revenues	\$ 15,495	\$ 24,172	\$ 39,667	\$ 383,522	\$ 423,189
<u>Expenditures</u>					
Overtime Pay	\$ 0	\$ 0	\$ 0	\$ 35,293	\$ 35,293
Social Security	0	0	0	149	149
Employer Medicare	0	0	0	35	35
Audit Services	0	0	0	1,091	1,091
Communications	1,263	0	1,263	14,531	15,794
Confidential Drug Enforcement Payments	0	0	0	28,393	28,393
Contributions	0	1,000	1,000	0	1,000
Janitorial Services	1,547	0	1,547	0	1,547
Licenses	0	0	0	1,020	1,020
Maintenance and Repair Services - Vehicles	0	0	0	4,762	4,762
Postal Charges	0	0	0	360	360
Rentals	0	0	0	18,376	18,376

(Continued)

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

	District Attorney General		Total District Attorney General	Drug Task Force Fund	Total All Funds
	Fraud and Economic Crimes	(1) Victims Assessment Program			
<u>Expenditures (Cont.)</u>					
Travel	\$ 4,031	\$ 0	\$ 4,031	\$ 19,448	\$ 23,479
Tuition	5,960	0	5,960	5,494	11,454
Other Contracted Services	3,947	16,890	20,837	707	21,544
Gasoline	0	0	0	17,993	17,993
Law Enforcement Supplies	0	0	0	7,658	7,658
Library Books/Media	827	0	827	0	827
Office Supplies	237	0	237	2,304	2,541
Tires and Tubes	0	0	0	2,278	2,278
Uniforms	0	0	0	2,400	2,400
Animal Food and Supplies	0	179	179	0	179
Other Supplies and Materials	0	601	601	2,592	3,193
Indirect Cost	0	0	0	2,500	2,500
Other Charges	0	0	0	3,373	3,373
Communication Equipment	0	0	0	1,049	1,049
Furniture and Fixtures	0	0	0	3,435	3,435
Law Enforcement Equipment	0	0	0	10,951	10,951
Motor Vehicles	0	0	0	32,757	32,757
Office Equipment	8,160	0	8,160	0	8,160
Other Capital Outlay	0	5,000	5,000	0	5,000
Total Expenditures	\$ 25,972	\$ 23,669	\$ 49,642	\$ 218,949	\$ 268,591
Net Change in Fund Balances	\$ (10,477)	\$ 503	\$ (9,975)	\$ 164,573	\$ 154,598
Fund Balances, July 1, 2022	30,301	65,878	96,179	500,235	596,414
Fund Balances, June 30, 2023	\$ 19,824	\$ 66,381	\$ 86,204	\$ 664,808	\$ 751,012

(1) All Victim Assessment Program activity is now reflected in the Montgomery County General Fund.
Since the DA still manages these funds, they will continue to be presented in the DA audit.

TWENTIETH JUDICIAL DISTRICT

TWENTIETH JUDICIAL DISTRICT

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

District Attorney General
Twentieth Judicial District
Balance Sheet
June 30, 2023

District Attorney General Fund	Federal Asset Forfeiture Fund	Drug Task Force Fund	Total All Funds
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ASSETS

Cash:				
Cash	\$	0	\$	17,223
Cash	\$	17,223	\$	0
Cash	\$	0	\$	17,223
Equity in Pooled Cash and Investments:				
Cash with Trustee	193,219	0	643,598	836,817
Accounts Receivable	1,408	64	243	1,715
Accrued Interest Receivable	0	0	2,452	2,452
Due from Other Funds	0	0	1,218	1,218
Total Assets	\$ 194,627	\$ 17,287	\$ 647,511	\$ 859,425

LIABILITIES AND FUND BALANCES

Liabilities

Accounts Payable	\$	0	\$	0	\$	1,963	\$	1,963
Accrued Payroll	0	0	4,085	4,085				
Due to Other Funds	0	0	9,257	9,257				
Other Current Liabilities	99	888	315,368	316,355				
Total Liabilities	\$ 99	\$ 888	\$ 330,673	\$ 331,660				

Fund Balances

Restricted for:				
Administration of Justice	\$ 194,528	\$ 16,399	\$ 0	\$ 210,927
Public Safety	0	0	316,838	316,838
Total Fund Balances	\$ 194,528	\$ 16,399	\$ 316,838	\$ 527,765
Total Liabilities and Fund Balances	\$ 194,627	\$ 17,287	\$ 647,511	\$ 859,425

District Attorney General
Twentieth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2023

	District Attorney General Fund	Metro Appropriations	Federal Asset Forfeiture Fund	Drug Task Force Fund	Total All Funds
Revenues					
District Attorney General Fees	\$ 9,460	\$ 0	\$ 0	\$ 0	\$ 9,460
Drug Control Fines	0	0	0	4,923	4,923
Forfeitures and Seizures	0	0	412	0	412
Proceeds from Confiscated Property	0	0	14,089	271,598	285,687
Other General Service Charges	0	3,253	0	0	3,253
Investment Income	5,949	0	179	16,567	22,695
Miscellaneous Refunds	321	0	88	0	409
Other State Revenues	0	511,320	0	0	511,320
Other Federal through State	0	252,204	0	0	252,204
Total Revenues	\$ 15,730	\$ 766,777	\$ 14,768	\$ 293,088	\$ 1,090,363
Expenditures					
Longevity Pay	\$ 0	\$ 25,823	\$ 0	\$ 935	\$ 26,758
Other Salaries and Wages	0	6,880,610	0	175,204	7,055,814
Social Security	0	379,145	0	105,688	389,713
Pensions	0	705,524	0	18,870	724,394
Employee and Dependent Insurance	0	929,752	0	10,782	940,534
Life Insurance	0	13,607	0	167	13,774
Dental Insurance	0	31,115	0	446	31,561
Employer Medicare	0	89,021	0	2,472	91,493
Other Fringe Benefits	0	47,267	0	167	47,434
Accounting Services	0	0	0	1,615	1,615
Communication	0	131,192	0	10,697	141,889
Data Processing Services	0	354,275	0	47,290	401,565
Dues and Memberships	0	12,559	0	0	12,559
Maintenance and Repair Services - Office Equipment	0	28,910	0	10,342	39,252
Maintenance and Repair Services - Vehicles	0	17,226	0	0	17,226
Postal Charges	0	14,811	0	0	14,811
Printing, Stationery, and Forms	0	1,005	0	0	1,005
Rentals	0	864,874	0	0	864,874
Travel	0	46,628	0	2,422	49,050
Disposal Fees	0	4,746	0	0	4,746
Custodial Supplies	0	265	0	0	265

(Continued)

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

	District Attorney General Fund	Metro Appropriations	Federal Asset Forfeiture Fund	Drug Task Force Fund	Total All Funds
<u>Expenditures (Cont.)</u>					
Gasoline	\$ 0	\$ 2,504	\$ 0	\$ 0	\$ 2,504
Office Supplies	0	30,960	0	0	30,960
Periodicals	0	4,603	0	0	4,603
Other Supplies and Materials	0	28,966	0	0	28,966
In-Service/Staff Development	4,125	11,117	0	0	15,242
Data Processing Equipment	0	14,178	0	0	14,178
Furniture and Fixtures	0	3,651	0	0	3,651
Law Enforcement Equipment	0	105	0	0	105
Office Equipment	0	3,171	0	0	3,171
Total Expenditures	\$ 4,125	\$ 10,677,610	\$ 0	\$ 291,977	\$ 10,973,712
<u>Other Financing Sources (Uses):</u>					
Funds Provided by Metro Appropriations	\$ 0	\$ 9,912,748	\$ 0	\$ 0	\$ 9,912,748
Transfers to VOCA Grant	0	(1,915)	0	0	(1,915)
Total Other Financing Sources (Uses)	\$ 0	\$ 9,910,833	\$ 0	\$ 0	\$ 9,910,833
Net Change in Fund Balances	\$ 11,605	\$ 0	\$ 14,768	\$ 1,111	\$ 27,484
Fund Balances, July 1, 2022	182,923	0	1,631	315,727	500,281
Fund Balances, June 30, 2023	\$ 194,528	\$ 0	\$ 16,399	\$ 316,838	\$ 527,765

TWENTY-FIRST JUDICIAL DISTRICT

TWENTY-FIRST JUDICIAL DISTRICT

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

District Attorney General
Twenty-first Judicial District
Balance Sheet
June 30, 2023

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 4,831	\$ 4,831
Equity in Pooled Cash and Investments:			
Cash with Trustee	148,096	413,114	561,210
Total Assets	<u>\$ 148,096</u>	<u>\$ 417,945</u>	<u>\$ 566,041</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 0	\$ 1,508	\$ 1,508
Total Liabilities	<u>\$ 0</u>	<u>\$ 1,508</u>	<u>\$ 1,508</u>
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 148,096	\$ 0	\$ 148,096
Public Safety	0	416,437	416,437
Total Fund Balances	<u>\$ 148,096</u>	<u>\$ 416,437</u>	<u>\$ 564,533</u>
Total Liabilities and Fund Balances	<u>\$ 148,096</u>	<u>\$ 417,945</u>	<u>\$ 566,041</u>

District Attorney General
Twenty-first Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2023

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 17,818	\$ 0	\$ 17,818
Drug Control Fines	0	16,587	16,587
Proceeds from Confiscated Property	0	4,063	4,063
Employee Benefit Charges/Contributions	0	34	34
Sale of Materials and Supplies	0	392	392
Investment Income	0	19,783	19,783
Other Direct Federal Revenue	0	44,903	44,903
Contributions	0	5,250	5,250
Total Revenues	\$ 17,818	\$ 91,012	\$ 108,830
<u>Expenditures</u>			
Supervisor/Director	\$ 0	\$ 16,153	\$ 16,153
Investigator(s)	0	119,871	119,871
Longevity Pay	0	3,736	3,736
Social Security	0	8,766	8,766
Life Insurance	0	57	57
Medical Insurance	0	11,129	11,129
Dental Insurance	0	503	503
Disability Insurance	0	1,686	1,686
Unemployment Compensation	0	63	63
Employer Medicare	0	2,050	2,050
Other Fringe Benefits	0	2,568	2,568
Accounting Services	0	600	600
Audit Services	0	1,984	1,984
Communication	1,690	6,038	7,728
Confidential Informant Fees	0	100	100
Dues and Memberships	980	585	1,565
Operating Lease Payments	0	25,675	25,675
Maintenance Agreements	0	2,299	2,299
Maintenance and Repair Services - Office Equipment	0	93	93
Maintenance and Repair Services - Vehicles	0	1,432	1,432
Postal Charges	0	334	334
Printing, Stationery, and Forms	0	45	45
Rentals	0	2,797	2,797
Towing Services	0	392	392
Travel	2,559	943	3,502
Office Supplies	12	321	333
Other Supplies and Materials	1,222	40	1,262
Furniture and Fixtures	995	0	995
Tuition	0	265	265
Other Contracted Services	0	12,729	12,729
Gasoline	0	4,530	4,530

(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>			
Utilities	\$ 0	\$ 6,278	\$ 6,278
Building and Contents Insurance	0	3,046	3,046
Liability Insurance	0	8,043	8,043
Trustee's Commission	185	467	652
Vehicle and Equipment Insurance	0	4,388	4,388
Workers' Compensation Insurance	0	9,629	9,629
In-Service/Staff Development	4,400	0	4,400
Other Charges	343	625	968
Office Equipment	0	269	269
Total Expenditures	<u>\$ 12,386</u>	<u>\$ 260,529</u>	<u>\$ 272,915</u>
Net Change in Fund Balances	\$ 5,432	\$ (169,517)	\$ (164,085)
Fund Balances, July 1, 2022	<u>142,664</u>	<u>585,954</u>	<u>728,618</u>
Fund Balances, June 30, 2023	<u>\$ 148,096</u>	<u>\$ 416,437</u>	<u>\$ 564,533</u>

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, 2023

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 705	\$ 705
Cash in Bank	0	21,344	21,344
Equity in Pooled Cash and Investments:			
Cash with Trustee	14,357	101,337	115,694
Accounts Receivable	0	448	448
Total Assets	<u>\$ 14,357</u>	<u>\$ 123,834</u>	<u>\$ 138,191</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 0	\$ 2,152	\$ 2,152
Due to Litigants, Heirs, and Others	0	20,066	20,066
Total Liabilities	<u>\$ 0</u>	<u>\$ 22,218</u>	<u>\$ 22,218</u>
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 14,357	\$ 0	\$ 14,357
Public Safety	0	101,616	101,616
Total Fund Balances	<u>\$ 14,357</u>	<u>\$ 101,616</u>	<u>\$ 115,973</u>
Total Liabilities and Fund Balances	<u>\$ 14,357</u>	<u>\$ 123,834</u>	<u>\$ 138,191</u>

District Attorney General
Twenty-second Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2023

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 12,187	\$ 0	\$ 12,187
Fines	0	6,121	6,121
Drug Task Force Forfeitures & Seizures	0	4,305	4,305
Proceeds from Confiscated Property	0	2,502	2,502
Other Federal through State	0	70,000	70,000
Total Revenues	\$ 12,187	\$ 82,928	\$ 95,115
<u>Expenditures</u>			
Deputies	\$ 1,575	\$ 0	\$ 1,575
Investigators	0	69,240	69,240
Longevity	0	2,600	2,600
Social Security	98	4,541	4,639
Pensions	0	3,681	3,681
Medical Insurance	0	8,394	8,394
Unemployment Compensation	5	64	69
Employer Medicare	23	1,062	1,085
Audit Services	0	1,357	1,357
Communication	2,620	1,716	4,336
Evaluation and Testing	14	0	14
Data Processing Services	0	910	910
Confidential/Drug Enforcement Payments	0	5,030	5,030
Dues and Memberships	0	600	600
Maintenance and Repair Services - Vehicles	0	1,300	1,300
Postal Charges	0	168	168
Travel	0	1,524	1,524
Tuition	0	300	300
Trustee's Commission	122	324	446
Workers' Compensation Insurance	0	1,463	1,463
In-Service/Staff Development	3,950	0	3,950
Gasoline	0	2,185	2,185
Other Charges	0	51	51
Office Equipment	249	0	249
Total Expenditures	\$ 8,656	\$ 106,510	\$ 115,166
Net Change in Fund Balances	\$ 3,531	\$ (23,582)	\$ (20,051)
Fund Balances, July 1, 2022	10,826	125,198	136,024
Fund Balances, June 30, 2023	\$ 14,357	\$ 101,616	\$ 115,973

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, 2023

	District Attorney General Fund	City/ County Appropriations	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>				
Cash:				
Cash on Hand	\$ 0	\$ 0	\$ 3,980	\$ 3,980
Equity in Pooled Cash and Investments:				
Cash with Trustee	17,080	38,532	5,056,420	5,112,032
Accounts Receivable	567	0	4,697	5,264
Due from Other Governments	746	0	10,169	10,915
Total Assets	<u>\$ 18,393</u>	<u>\$ 38,532</u>	<u>\$ 5,075,266</u>	<u>\$ 5,132,191</u>
<u>LIABILITIES AND FUND BALANCES</u>				
<u>Liabilities</u>				
Accounts Payable	\$ 0	\$ 0	\$ 7,616	\$ 7,616
Other Current Liabilities	0	0	1,232,116	1,232,116
Total Liabilities	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,239,732</u>	<u>\$ 1,239,732</u>
<u>Fund Balances</u>				
Restricted for:				
Administration of Justice	\$ 18,393	\$ 38,532	\$ 0	\$ 56,925
Public Safety	0	0	3,835,534	3,835,534
Total Fund Balances	<u>\$ 18,393</u>	<u>\$ 38,532</u>	<u>\$ 3,835,534</u>	<u>\$ 3,892,459</u>
Total Liabilities and Fund Balances	<u>\$ 18,393</u>	<u>\$ 38,532</u>	<u>\$ 5,075,266</u>	<u>\$ 5,132,191</u>

District Attorney General
Twenty-third Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2023

	District Attorney General Fund	City/ County Appropriations	Drug Task Force Fund	Total All Funds
<u>Revenues</u>				
District Attorney General	\$ 17,240	\$ 0	\$ 0	\$ 17,240
Drug Control Fines	0	0	47,623	47,623
Drug Task Force Forfeitures and Seizures	0	0	1,425,555	1,425,555
Proceeds from Confiscated Property	0	0	215,093	215,093
Investment Income	0	0	89,712	89,712
Miscellaneous Refunds	80	0	28,412	28,492
Other Federal through State	0	0	64,780	64,780
Asset Forfeiture Funds	0	0	319,257	319,257
Other Direct Federal Revenue	0	0	68,503	68,503
Contributions	0	0	2,000	2,000
Other	0	0	7,500	7,500
Total Revenues	\$ 17,320	\$ 0	\$ 2,268,435	\$ 2,285,755
<u>Expenditures</u>				
Investigator(s)	\$ 0	\$ 0	\$ 629,601	\$ 629,601
Accountants/Bookkeepers	0	0	2,400	2,400
Salary Supplements	0	0	1,917	1,917
Other Salaries and Wages	0	38,590	0	38,590
In-Service Training	0	0	4,998	4,998
Social Security	0	2,244	37,231	39,475
Life Insurance	0	0	809	809
Medical Insurance	0	0	93,369	93,369
Dental Insurance	0	0	3,903	3,903
Disability Insurance	0	0	1,222	1,222
Unemployment Compensation	0	21	127	148
Local Retirement	0	0	34,093	34,093
Communication	0	0	14,851	14,851
Contracts with Government Agencies	0	0	592,418	592,418
Drug Buys	0	0	3,840	3,840
Confidential Drug Enforcement Payments	0	0	1,495	1,495
Lease Payments	0	0	4,569	4,569
Maintenance and Repair Services - Buildings	0	0	530	530
Maintenance and Repair Services - Vehicles	0	0	13,335	13,335
Postal Charges	0	0	273	273
Printing, Stationery, and Forms	0	0	465	465
Towing Services	0	0	2,535	2,535
Travel	0	0	12,836	12,836
Animal Food and Supplies	0	0	6,196	6,196
Gasoline	0	0	34,234	34,234
Instructional Supplies and Materials	0	0	10,000	10,000
Office Supplies	673	0	7,552	8,225

(Continued)

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

	District Attorney General Fund	City/ County Appropriations	Drug Task Force Fund	Total All Funds
<u>Expenditures (Cont.)</u>				
Uniforms	\$ 0	\$ 0	\$ 2,309	\$ 2,309
Utilities	0	0	12,023	12,023
Building and Contents Insurance	0	0	66,428	66,428
Trustee's Commission	147	0	4,381	4,528
Workers' Compensation Insurance	0	1,470	6,786	8,256
Other Charges	20,399	2,807	2,058	25,264
Land	0	0	55,812	55,812
Law Enforcement Equipment	0	0	76,321	76,321
Motor Vehicles	0	0	65,504	65,504
Total Expenditures	\$ 21,219	\$ 45,132	\$ 1,806,421	\$ 1,872,772
Other Financing Sources (Uses):				
City/County Appropriations (1)	\$ 0	\$ 46,796	\$ 0	\$ 46,796
Total Other Financing Sources (Uses)	\$ 0	\$ 46,796	\$ 0	\$ 46,796
Net Change in Fund Balances	\$ (3,899)	\$ 1,664	\$ 462,014	\$ 459,779
Fund Balances, July 1, 2022	22,292	36,868	3,373,520	3,432,680
Fund Balances, June 30, 2023	\$ 18,393	\$ 38,532	\$ 3,835,534	\$ 3,892,459

(1) Counties of Cheatham (\$13,500), Dickson (\$15,000), Houston (\$2,586), Humphreys (\$6,000), Stewart (\$2,585) and cities of Ashland City (\$3,000), McEwen (\$1,125), New Johnsonville (\$1,500), and White Bluff (\$1,500).

TWENTY-FOURTH JUDICIAL DISTRICT

TWENTY-FOURTH JUDICIAL DISTRICT

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

District Attorney General
Twenty-fourth Judicial District
Balance Sheet
June 30, 2023

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

Cash:			
Cash on Hand	\$ 0	\$ 14,259	\$ 14,259
Cash in Bank	0	1,421,774	1,421,774
Equity in Pooled Cash and Investments:			
Cash with Trustee	109,421	1,328,746	1,438,167
Cash with Clerks, Register, and Sheriff	0	80	80
Due from Other Governments	526	720	1,246
	<hr/>		
Total Assets	\$ 109,947	\$ 2,765,579	\$ 2,875,526

LIABILITIES AND FUND BALANCES

Liabilities

Due to Litigants, Heirs, and Others	\$ 0	\$ 1,420,459	\$ 1,420,459
Total Liabilities	<u>\$ 0</u>	<u>\$ 1,420,459</u>	<u>\$ 1,420,459</u>

Fund Balances

Restricted for:			
Administration of Justice	\$ 109,947	\$ 0	\$ 109,947
Public Safety	0	1,345,120	1,345,120
Total Fund Balances	<u>\$ 109,947</u>	<u>\$ 1,345,120</u>	<u>\$ 1,455,067</u>
	<hr/>		
Total Liabilities and Fund Balances	<u>\$ 109,947</u>	<u>\$ 2,765,579</u>	<u>\$ 2,875,526</u>

District Attorney General
Twenty-fourth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2023

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 22,642	\$ 0	\$ 22,642
Fines	0	23,601	23,601
Drug Task Force Forfeitures and Seizures	0	1,181,964	1,181,964
Proceeds from Confiscated Property	0	17,344	17,344
Other Fines, Forfeitures, and Penalties	0	4,110	4,110
Other General Service Charges	0	4,442	4,442
Investment Income	0	5,630	5,630
Sale of Animals/Livestock	0	5,000	5,000
Miscellaneous Refunds	0	13,752	13,752
Sale of Equipment	0	176,780	176,780
Damages Recovered from Individuals	0	11,975	11,975
Other Direct Federal Revenue	0	25,500	25,500
Total Revenues	\$ 22,642	\$ 1,470,098	\$ 1,492,740
<u>Expenditures</u>			
Clerical Personnel	\$ 0	\$ 32,000	\$ 32,000
Part-time Personnel	0	9,040	9,040
Other Salaries and Wages	0	26,059	26,059
In-Service Training	0	1,723	1,723
Other Per Diem and Fees	0	7,721	7,721
Social Security	0	9,409	9,409
Pensions	0	3,634	3,634
Medical Insurance	0	11,063	11,063
Dental Insurance	0	190	190
Unemployment Compensation	0	829	829
Local Retirement	0	1,200	1,200
Employer Medicare	0	2,119	2,119
Other Fringe Benefits	0	901	901
Audit Services	0	4,581	4,581
Communication	0	20,984	20,984
Confidential Drug Enforcement Payments	0	65,616	65,616
Dues and Memberships	0	8,888	8,888
Licenses	0	588	588
Maintenance and Repair Services - Buildings	0	1,375	1,375
Maintenance and Repair Services - Equipment	0	10,384	10,384
Maintenance and Repair Services - Office Equipment	0	7,426	7,426
Maintenance and Repair Services - Vehicles	0	40,904	40,904
Matching Share of Confiscated Property	0	162,526	162,526
Postal Charges	0	1,479	1,479
Printing, Stationery, and Forms	0	460	460
Rentals	0	30,750	30,750
Towing Services	0	20,813	20,813
Travel	8,438	13,015	21,453

(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>			
Tuition	\$ 4,800	\$ 0	\$ 4,800
Veterinary Services	0	1,372	1,372
Other Contracted Services	0	40,543	40,543
Electricity	0	7,906	7,906
Food Supplies	0	1,742	1,742
Gasoline	0	90,327	90,327
Law Enforcement Supplies	0	5,912	5,912
Natural Gas	0	966	966
Office Supplies	0	7,187	7,187
Uniforms	0	3,455	3,455
Vehicle Parts	0	389	389
Water and Sewer	0	619	619
Other Supplies and Materials	0	7,972	7,972
Trustee's Commission	240	12,342	12,582
Vehicle and Equipment Insurance	0	13,182	13,182
Workers' Compensation Insurance	0	234	234
Other Charges	580	6,248	6,828
Communication Equipment	0	11,798	11,798
Law Enforcement Equipment	0	128,502	128,502
Motor Vehicles	0	75,014	75,014
Total Expenditures	<u>\$ 14,058</u>	<u>\$ 911,387</u>	<u>\$ 925,445</u>
Other Financing Sources (Uses):			
Transfers to District Attorneys' General Conference - Salary and Benefits	\$ 0	\$ (22,719)	\$ (22,719)
Transfers to Other Governmental Units in District - Salary and Benefits	0	(113,324)	(113,324)
Total Other Financing Sources (Uses)	<u>\$ 0</u>	<u>\$ (136,043)</u>	<u>\$ (136,043)</u>
Net Change in Fund Balances	\$ 8,584	\$ 422,668	\$ 431,252
Fund Balances, July 1, 2022	<u>101,363</u>	<u>922,452</u>	<u>1,023,815</u>
Fund Balances, June 30, 2023	<u>\$ 109,947</u>	<u>\$ 1,345,120</u>	<u>\$ 1,455,067</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, 2023

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

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

\$ 152,447	\$ 647,722	\$ 800,169
0	4,191	4,191

Total Assets

\$ 152,447	\$ 651,913	\$ 804,360
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LIABILITIES AND FUND BALANCES

Liabilities

Accounts Payable
Total Liabilities

\$ 0	\$ 852	\$ 852
\$ 0	\$ 852	\$ 852

Fund Balances

Restricted for:
Administration of Justice
Public Safety
Total Fund Balances

\$ 152,447	\$ 0	\$ 152,447
0	651,061	651,061
\$ 152,447	\$ 651,061	\$ 803,508

Total Liabilities and Fund Balances

\$ 152,447	\$ 651,913	\$ 804,360
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District Attorney General
Twenty-fifth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2023

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 18,007	\$ 0	\$ 18,007
Fines	0	26,132	26,132
Drug Task Force Forfeitures and Seizures	0	221,833	221,833
Miscellaneous Refunds	1,718	2,146	3,864
Other Federal through State	0	70,000	70,000
Asset Forfeiture Funds	0	74,370	74,370
Contracted Services	0	4,238	4,238
Insurance Recovery	0	4,191	4,191
Total Revenues	<u>\$ 19,725</u>	<u>\$ 402,910</u>	<u>\$ 422,635</u>
<u>Expenditures</u>			
Director	\$ 0	\$ 75,300	\$ 75,300
Deputies	0	32,125	32,125
Social Security	0	7,826	7,826
Pensions	0	2,636	2,636
Employee and Dependent Insurance	0	24,502	24,502
Audit Services	0	959	959
Communication	1,326	3,228	4,554
Confidential Drug Enforcement Payments	0	3,000	3,000
Dues and Memberships	1,380	200	1,580
Maintenance and Repair Services - Vehicles	0	10,255	10,255
Travel	23,991	19,348	43,339
Remittance of Revenue Collected	0	879	879
Other Contracted Services	0	1,013	1,013
Gasoline	0	11,557	11,557
Law Enforcement Supplies	595	711	1,306
Office Supplies	1,407	2,853	4,260
Uniforms	0	4,135	4,135
Other Supplies and Materials	1,318	1,667	2,985
Vehicle and Equipment Insurance	0	1,420	1,420
Workers' Compensation Insurance	0	3,000	3,000
Other Charges	15,917	0	15,917
Law Enforcement Equipment	0	8,070	8,070
Motor Vehicles	0	38,411	38,411
Office Equipment	3,083	0	3,083
Total Expenditures	<u>\$ 49,017</u>	<u>\$ 253,095</u>	<u>\$ 302,112</u>
Net Change in Fund Balances	\$ (29,292)	\$ 149,815	\$ 120,523
Fund Balances, July 1, 2022	<u>181,739</u>	<u>501,246</u>	<u>682,985</u>
Fund Balances, June 30, 2023	<u>\$ 152,447</u>	<u>\$ 651,061</u>	<u>\$ 803,508</u>

TWENTY-SIXTH JUDICIAL DISTRICT

TWENTY-SIXTH JUDICIAL DISTRICT

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

District Attorney General
Twenty-sixth Judicial District
Balance Sheet
June 30, 2023

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 4,150	\$ 4,150
Equity in Pooled Cash and Investments:			
Cash with Trustee	15,521	59,914	75,435
Cash with Clerks, Register, and Sheriff	475	0	475
Due from Other Governments	16	14,321	14,337
Total Assets	\$ 16,012	\$ 78,385	\$ 94,397
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 0	\$ 10,291	\$ 10,291
Total Liabilities	\$ 0	\$ 10,291	\$ 10,291
<u>Fund Balances</u>			
Restricted for:			
Administration of Justice	\$ 16,012	\$ 0	\$ 16,012
Public Safety	0	68,094	68,094
Total Fund Balances	\$ 16,012	\$ 68,094	\$ 84,106
Total Liabilities and Fund Balances	\$ 16,012	\$ 78,385	\$ 94,397

District Attorney General
Twenty-sixth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2023

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 6,052	\$ 0	\$ 6,052
Drug Task Force Forfeitures and Seizures	0	98,595	98,595
Proceeds from Confiscated Property	0	22,726	22,726
Law Enforcement Grants	0	10,291	10,291
Total Revenues	<u>\$ 6,052</u>	<u>\$ 131,612</u>	<u>\$ 137,664</u>
<u>Expenditures</u>			
Communication	\$ 5,300	\$ 0	\$ 5,300
Confidential Drug Enforcement Payments	0	850	850
Travel	384	0	384
Other Contracted Services	0	61,746	61,746
Law Enforcement Supplies	0	704	704
Office Supplies	0	179	179
Trustee's Commission	59	39	98
Total Expenditures	<u>\$ 5,743</u>	<u>\$ 63,518</u>	<u>\$ 69,261</u>
Net Change in Fund Balance	\$ 309	\$ 68,094	\$ 68,403
Fund Balance, July 1, 2022	15,703	0	15,703
Fund Balance, June 30, 2023	<u>\$ 16,012</u>	<u>\$ 68,094</u>	<u>\$ 84,106</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, 2023

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 7,080	\$ 7,080
Cash in Bank	0	1,362	1,362
Equity in Pooled Cash and Investments:			
Cash with Trustee	90,841	100,449	191,290
Cash with Clerks, Register, and Sheriff	352	0	352
Total Assets	<u>\$ 91,193</u>	<u>\$ 108,891</u>	<u>\$ 200,084</u>

FUND BALANCES

Fund Balances

Restricted for:			
Administration of Justice	\$ 91,193	\$ 0	\$ 91,193
Public Safety	0	108,891	108,891
Total Fund Balances	<u>\$ 91,193</u>	<u>\$ 108,891</u>	<u>\$ 200,084</u>
Total Liabilities & Fund Balances	<u>\$ 91,193</u>	<u>\$ 108,891</u>	<u>\$ 200,084</u>

District Attorney General
Twenty-seventh Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2023

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
District Attorney General Fees	\$ 10,901	\$ 0	\$ 10,901
Drug Control Fines	0	20,866	20,866
Drug Task Force Forfeitures and Seizures	0	25,429	25,429
Total Revenues	<u>\$ 10,901</u>	<u>\$ 46,295</u>	<u>\$ 57,196</u>
<u>Expenditures</u>			
Communication	\$ 3,705	\$ 8,260	\$ 11,965
Contributions	5,432	0	5,432
Data Processing Services	0	1,706	1,706
Dues and Memberships	0	4,518	4,518
Freight Expenses	0	20	20
Maintenance and Repair Services - Vehicles	0	6,570	6,570
Travel	7,850	958	8,808
Other Contracted Services	0	12,909	12,909
Office Supplies	221	0	221
Uniforms	0	2,008	2,008
Other Supplies and Materials	1,445	18,360	19,805
Other Charges	0	45,107	45,107
Vehicle and Equipment Insurance	0	900	900
Trustee's Commission	120	1,385	1,505
Data Processing Equipment	0	134	134
Law Enforcement Equipment	0	7,553	7,553
Total Expenditures	<u>\$ 18,773</u>	<u>\$ 110,388</u>	<u>\$ 129,161</u>
Net Change in Fund Balances	\$ (7,872)	\$ (64,093)	\$ (71,965)
Fund Balances, July 1, 2022	<u>99,065</u>	<u>172,984</u>	<u>272,049</u>
Fund Balances, June 30, 2023	<u>\$ 91,193</u>	<u>\$ 108,891</u>	<u>\$ 200,084</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, 2023

District
Attorney
General
Fund

ASSETS

Equity in Pooled Cash and Investments:	
Cash with Trustee	\$ 64,343
Cash with Clerks, Register, and Sheriff	143
Due from Other Governments	<u>1,062</u>
Total Assets	<u><u>\$ 65,548</u></u>

FUND BALANCE

Restricted for Administration of Justice	<u>\$ 65,548</u>
Total Fund Balance	<u><u>\$ 65,548</u></u>

District Attorney General
Twenty-eighth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2023

	District Attorney General Fund
<hr/>	
<u>Revenues</u>	
District Attorney General Fees	\$ 13,911
Total Revenues	<u>\$ 13,911</u>
 <u>Expenditures</u>	
In-service Training	\$ 3,300
Rentals	3,000
Travel	1,104
Library Books/Media	210
Office Supplies	155
Trustee's Commission	130
Other Charges	520
Furniture and Fixtures	702
Total Expenditures	<u>\$ 9,121</u>
 Net Change in Fund Balance	 \$ 4,790
Fund Balance, July 1, 2022	<u>60,758</u>
 Fund Balance, June 30, 2023	 <u>\$ 65,548</u>

TWENTY-NINTH JUDICIAL DISTRICT

TWENTY-NINTH JUDICIAL DISTRICT

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

District Attorney General
Twenty-ninth Judicial District
Balance Sheet
June 30, 2023

District
Attorney
General
Fund

ASSETS

Equity in Pooled Cash and Investments:

Cash with Trustee

\$ 31,076

Accounts Receivable

214

Total Assets

\$ 31,290

FUND BALANCE

Restricted for Administration of Justice

\$ 31,290

Total Fund Balance

\$ 31,290

District Attorney General
Twenty-ninth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2023

	District Attorney General Fund
<hr/>	
<u>Revenues</u>	
District Attorney General Fees	\$ 10,801
Total Revenues	<u>\$ 10,801</u>
 <u>Expenditures</u>	
Dues and Memberships	\$ 2,800
Office Supplies	920
Other Supplies and Materials	3,650
Trustee's Commission	106
Total Expenditures	<u>\$ 7,476</u>
 Net Change in Fund Balance	 \$ 3,325
Fund Balance, July 1, 2022	<u>27,965</u>
 Fund Balance, June 30, 2023	 <u><u>\$ 31,290</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, 2023

	District Attorney General Fund	Drug Task Force Fund	Federal Asset Forfeiture Funds	Other Funds	Total All Funds
<u>ASSETS</u>					
Cash:					
Cash on Hand	\$ 0	\$ 6,069	\$ 0	\$ 0	\$ 6,069
Cash in Bank	0	26	0	0	26
Equity in Pooled Cash and Investments:					
Cash with Trustee	854	4,804,702	179,946	1,713,353	6,698,855
Total Assets	\$ 854	\$ 4,810,797	\$ 179,946	\$ 1,713,353	\$ 6,704,950
<u>LIABILITIES AND FUND BALANCES</u>					
<u>Liabilities</u>					
Accounts Payable	\$ 0	\$ 129	\$ 0	\$ 0	\$ 129
Due to Litigants, Heirs, and Others	0	2,191,353	0	0	2,191,353
Total Liabilities	\$ 0	\$ 2,191,482	\$ 0	\$ 0	\$ 2,191,482
<u>Fund Balances</u>					
Restricted for:					
Administration of Justice	\$ 854	\$ 0	\$ 0	\$ 0	\$ 854
Public Safety	0	2,619,315	179,946	1,713,353	4,512,614
Total Fund Balances	\$ 854	\$ 2,619,315	\$ 179,946	\$ 1,713,353	\$ 4,513,468
Total Liabilities and Fund Balances	\$ 854	\$ 4,810,797	\$ 179,946	\$ 1,713,353	\$ 6,704,950

District Attorney General
Thirtieth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2023

	District Attorney General Fund	Drug Task Force Fund	Federal Asset Forfeiture Funds	Other Funds	Total All Funds
<u>Revenues</u>					
District Attorney General Fees	\$ 30,742	\$ 0	\$ 0	\$ 0	\$ 30,742
Data Processing Fees	0	0	0	191,242	191,242
Proceeds from Confiscated Property	0	1,399,540	0	110,304	1,509,844
Other Fines, Forfeitures and Penalties	0	2,878,366	0	0	2,878,366
Investment Income	646	80,623	7,806	67,191	156,266
Miscellaneous Refunds	0	71,431	109	0	71,540
Drug Control Grants	0	584,038	0	0	584,038
Asset Forfeiture Funds	0	0	70,140	0	70,140
Total Revenues	\$ 31,388	\$ 5,013,998	\$ 78,055	\$ 368,737	\$ 5,492,178
<u>Expenditures</u>					
Longevity Pay	\$ 0	\$ 1,849	\$ 0	\$ 0	\$ 1,849
Overtime	0	26,144	0	0	26,144
Other Salaries and Wages	0	424,721	0	0	424,721
Jury and Witness Expense	0	0	2,296	182,334	184,630
Pensions	0	91,375	0	0	91,375
Life Insurance	0	3,207	0	0	3,207
Medical Insurance	0	26,872	0	0	26,872
Disability Insurance	0	1,385	0	0	1,385
Unemployment Compensation	0	462	0	0	462
Social Security	0	11	0	0	11
Employer Medicare	0	6,490	0	0	6,490
Communication	0	16,595	12,610	0	29,205
Contracts with Other Public Agencies	0	2,069	0	0	2,069
Contracts with Other Private Agencies	3,959	92,895	4,771	2,752	104,377
Confidential Drug Enforcement Payments	0	17,098	0	0	17,098
Dues and Memberships	3,146	745	0	7,309	11,200
Maintenance and Repair Services - Vehicles	0	109,988	441	0	110,429
Postal Charges	0	73	0	0	73
Printing, Stationery and Forms	0	3,667	0	0	3,667
Towing Services	0	3,535	0	0	3,535
Travel	21,336	33,985	61,226	2,460	119,007
Veterinary Services	0	7,308	0	0	7,308
Remittance of Revenue Collected	0	2,938,197	0	20,682	2,958,879

(Continued)

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

	District Attorney General Fund	Drug Task Force Fund	Federal Asset Forfeiture Funds	Other Funds	Total All Funds
<u>Expenditures (Cont.)</u>					
Data Processing Supplies	\$ 0	\$ 0	\$ 0	\$ 100,781	\$ 100,781
Gasoline	0	54,819	17,315	0	72,134
Law Enforcement Supplies	0	1,254	0	0	1,254
Office Supplies	2,041	33,252	10,473	5,106	50,872
Uniforms	0	13,282	0	0	13,282
Utilities	0	6,094	0	0	6,094
Other Supplies and Materials	281	4,671	0	0	4,952
Trustee Commission	137	0	0	0	137
Workers' Compensation Insurance	0	1,522	0	0	1,522
Other Charges	0	0	0	13,104	13,104
Law Enforcement Equipment	0	0	4,884	0	4,884
Motor Vehicles	0	157,822	0	0	157,822
Total Expenditures	<u>\$ 30,900</u>	<u>\$ 4,081,387</u>	<u>\$ 114,016</u>	<u>\$ 334,528</u>	<u>\$ 4,560,831</u>
<u>Other Financing Sources (Uses)</u>					
Transfers to District Attorneys General					
Conference - Salary and Benefits	\$ 0	\$ (88,755)	\$ 0	\$ 0	\$ (88,755)
Transfers to Shelby County - Matching Share	(16,127)	0	0	0	(16,127)
Total Other Financing Sources (Uses)	<u>\$ (16,127)</u>	<u>\$ (88,755)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (104,882)</u>
Net Change in Fund Balance	\$ (15,639)	\$ 843,856	\$ (35,961)	\$ 34,209	\$ 826,465
Fund Balance, July 1, 2022	<u>16,493</u>	<u>1,775,459</u>	<u>215,907</u>	<u>1,679,144</u>	<u>3,687,003</u>
Fund Balance, June 30, 2023	<u>\$ 854</u>	<u>\$ 2,619,315</u>	<u>\$ 179,946</u>	<u>\$ 1,713,353</u>	<u>\$ 4,513,468</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, 2023

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>ASSETS</u>			
Cash:			
Cash on Hand	\$ 0	\$ 2,050	\$ 2,050
Equity in Pooled Cash and Investments:			
Cash with Trustee	47,011	30,292	77,303
Due from Other Governments	0	884	884
Total Assets	<u>\$ 47,011</u>	<u>\$ 33,226</u>	<u>\$ 80,237</u>

<u>FUND BALANCES</u>			
Restricted for:			
Administration of Justice	\$ 47,011	\$ 0	\$ 47,011
Public Safety	0	33,226	33,226
Total Fund Balances	<u>\$ 47,011</u>	<u>\$ 33,226</u>	<u>\$ 80,237</u>

District Attorney General
Thirty-first Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2023

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<u>Revenues</u>			
Drug Control Fines	\$ 0	\$ 27,204	\$ 27,204
District Attorney General Fees	5,095	0	5,095
Total Revenues	<u>\$ 5,095</u>	<u>\$ 27,204</u>	<u>\$ 32,299</u>
<u>Expenditures</u>			
Audit Services	\$ 0	\$ 412	\$ 412
Confidential Drug Enforcement Payments	0	200	200
Travel	0	2,228	2,228
Other Contracted Services	0	239	239
Law Enforcement Supplies	0	180	180
Premiums on Corporate Surety Bonds	0	1,502	1,502
Other Supplies and Materials	6,557	602	7,159
Trustee's Commission	74	180	254
In Service/Staff Development	0	934	934
Other Charges	2,850	0	2,850
Total Expenditures	<u>\$ 9,481</u>	<u>\$ 6,477</u>	<u>\$ 15,958</u>
Other Financing Sources (Uses):			
Transfers to District Attorneys'			
General Conference:			
Salary Supplements	\$ 0	\$ (901)	\$ (901)
Prosecutor Training	(100)	0	(100)
Registration Fees	(5,100)	0	(5,100)
Total Other Financing Sources (Uses)	<u>\$ (5,200)</u>	<u>\$ (901)</u>	<u>\$ (6,101)</u>
Net Change in Fund Balances	\$ (9,586)	\$ 19,826	\$ 10,240
Fund Balances, July 1, 2022	<u>56,597</u>	<u>13,400</u>	<u>69,997</u>
Fund Balances, June 30, 2023	<u>\$ 47,011</u>	<u>\$ 33,226</u>	<u>\$ 80,237</u>

THIRTY-SECOND JUDICIAL DISTRICT

THIRTY-SECOND JUDICIAL DISTRICT

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

District Attorney General
Thirty-second Judicial District
Balance Sheet
June 30, 2023

	<u>District Attorney General Fund</u>
<u>ASSETS</u>	
Equity in Pooled Cash and Investments:	
Cash with Trustee	<u>\$ 1,621</u>
Total Assets	<u><u>\$ 1,621</u></u>
<u>FUND BALANCES</u>	
Restricted for:	
Administration of Justice	<u>\$ 1,621</u>
Total Fund Balances	<u><u>\$ 1,621</u></u>

District Attorney General
Thirty-second Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2023

	District Attorney General Fund
<hr/>	
<u>Revenues</u>	
District Attorney General Fees	\$ 2,244
Total Revenues	<u>\$ 2,244</u>
 <u>Expenditures</u>	
Dues and Memberships	\$ 300
Trustee's Commission	23
In-Service/Staff Development	300
Total Expenditures	<u>\$ 623</u>
 Net Change in Fund Balances	 \$ 1,621
Fund Balance, July 1, 2022	<u>0</u>
 Fund Balance, June 30, 2023	 <u><u>\$ 1,621</u></u>