



**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, 2024

Jason E. Mumpower
Comptroller of the Treasury



**DIVISION OF
LOCAL GOVERNMENT AUDIT**

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AND
JUDICIAL DISTRICT DRUG TASK FORCES
FIRST THROUGH THIRTY-SECOND JUDICIAL DISTRICTS
FOR THE YEAR ENDED JUNE 30, 2024

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, 2024

Scope

Our review included an examination of funds administered by the district attorneys general for the year ended June 30, 2024. 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, 2024.

Results

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

Findings

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

FOURTH JUDICIAL DISTRICT

- ◆ Seized cash was not remitted to the county trustee on a timely basis.

TWELFTH JUDICIAL DISTRICT

- ◆ An investigation of the Twelfth Judicial District Drug Task Force disclosed that a former director misappropriated funds and made questionable expenditures.

INTRODUCTORY SECTION



JASON E. MUMPOWER
Comptroller

June 26, 2025

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, 2024, 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 "J. E. Mumpower", written over a large, stylized blue bracket.

Jason E. Mumpower
Comptroller of the Treasury
Nashville, Tennessee

JEM/gc

STATE OF TENNESSEE
Roster of District Attorneys General
June 30, 2024

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	Shari Tayloe

STATE OF TENNESSEE**Roster of District Attorneys General (Cont.)**

Judicial District	Counties Included in Judicial District	District Attorney General
Eleventh	Hamilton	Coty Wamp
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

STATE OF TENNESSEE**Roster of District Attorneys General (Cont.)**

Judicial District	Counties Included in Judicial District	District Attorney General
Twenty-first	Williamson	Stacey Edmonson
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.

STATE OF TENNESSEE

Roster of District Attorneys General (Cont.)

Judicial District	Counties Included in Judicial District	District Attorney General
Thirtieth	Shelby	Steve Mulroy
Thirty-first	Van Buren Warren	Chris Stanford
Thirty-second	Hickman Lewis Perry	Hans Schwendimann

SUBSEQUENT EVENT

On September 1, 2024, Stephen Hatchett became the District Attorney General of the Tenth Judicial District.

INTRODUCTION

This report reviews funds administered by District Attorneys General and Judicial District Drug Task Forces for the year ended June 30, 2024, 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 7-1-23	Revenues	Expenditures	Other Financing Sources (Uses)	Balance 6-30-24
District Attorney General	\$ 3,282,789	\$ 611,474	\$ (595,073)	\$ (21,500)	\$ 3,277,690
Drug Task Force	14,866,322	9,791,604	(8,974,415)	(1,103,890)	14,579,621
Federal Asset Forfeiture	196,345	26,100	0	(179,946)	42,499
Metro/County Appropriations	38,532	853,830	(12,233,814)	11,372,589	31,137
Other	1,768,051	738,922	(282,319)	179,946	2,404,600
Total	\$ 20,152,039	\$ 12,021,930	\$ (22,085,621)	\$ 10,247,199	\$ 20,335,547

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	\$ 77,802
Second	Sullivan	451,363
Third	Greene	760
Fourth	Cocke	17,634
"	Sevier	127,672
Sixth	Knox	4,307,850
Seventh	Anderson	137,381
Eighth	Campbell	48,920
"	Claiborne	86,985
"	Scott	75,916
Ninth	Roane	15,000
Eleventh	Hamilton	1,653,388
Sixteenth	Rutherford	199,714
Eighteenth	Sumner	69,159
Nineteenth	Montgomery	40,793
"	Robertson	4,800
Twentieth	Davidson	11,340,496 *
Twenty-third	Cheatham	18,000 *
"	Houston	2,586 *
"	Humphreys	6,000 *
"	Stewart	2,585 *
"	Ashland City	3,000 *
"	City of McEwen	1,500 *
"	City of New Johnsonville	1,500 *
"	City of White Bluff	1,500 *
Twenty-sixth	Madison	109,353
"	City of Jackson	56,736
Twenty-seventh	Weakley	57,626
Twenty-eighth	Gibson	43,412
Thirtieth	Shelby	13,412,453
Total		<u>\$ 32,371,884</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, 2024. 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, 2024. Our reviews consisted of tests of records and auditing procedures that we considered necessary in the circumstances.

Findings and recommendations, as a result of our reviews, are presented in the Findings, Recommendations, and Financial Section of this report. Two judicial districts had material findings. We reviewed these findings with the district attorneys general and representatives of the drug task force of these two districts to provide an opportunity for their response. Written responses are included in our report. The District Attorney General and/or Drug Task Force Director also 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, 2024

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
ASSETS			
Equity in Pooled Cash and Investments:			
Cash with Trustee	\$ 171,878	\$ 93,157	\$ 265,035
Cash with Clerks, Register, and Sheriff	1,030	0	1,030
Accounts Receivable	0	1,197	1,197
Due from Other Governments	772	3,967	4,739
Total Assets	\$ 173,680	\$ 98,321	\$ 272,001
LIABILITIES			
Accounts Payable	\$ 569	\$ 3,205	\$ 3,774
Total Liabilities	\$ 569	\$ 3,205	\$ 3,774
FUND BALANCES			
Restricted for:			
Administration of Justice	\$ 173,111	\$ 0	\$ 173,111
Public Safety	0	95,116	95,116
Total Fund Balances	\$ 173,111	\$ 95,116	\$ 268,227
Total Liabilities and Fund Balances	\$ 173,680	\$ 98,321	\$ 272,001

DISTRICT ATTORNEY GENERAL**First Judicial District**

Summary of Financial Operations

For the Year Ended June 30, 2024

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
REVENUES			
District Attorney General Fees	\$ 27,185	\$ 0	\$ 27,185
Drug Control Fines	0	1,646	1,646
Drug Task Force Forfeitures and Seizures	0	5,513	5,513
Investment Income	370	226	596
Miscellaneous Refunds	11,807	0	11,807
Drug Task Force Grant	0	67,322	67,322
Contributions and Gifts	0	22,000	22,000
Total Revenues	\$ 39,362	\$ 96,707	\$ 136,069

EXPENDITURES

Clerical Personnel	\$ 0	\$ 37,760	\$ 37,760
Part-time Personnel	16,254	0	16,254
Jury and Witness Expense	11,749	0	11,749
Other Fringe Benefits	819	15,682	16,501
Audit Services	0	1,330	1,330
Communication	0	1,163	1,163
Contracts with Private Agencies	360	0	360
Dues and Memberships	279	300	579
Licenses	0	32	32
Internet Connectivity	0	1,756	1,756
Maintenance and Repair Services - Equipment	0	169	169
Rentals	1,972	980	2,952
Travel	0	3,465	3,465
Tuition	4,700	675	5,375
Gasoline	0	248	248
Food Supplies	0	192	192
Law Enforcement Supplies	0	1,221	1,221
Office Supplies	51	2,863	2,914

(Continued)

DISTRICT ATTORNEY GENERAL**First Judicial District**

Summary of Financial Operations (Cont.)

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
EXPENDITURES (CONT.)			
Software	\$ 0	\$ 5,842	\$ 5,842
Uniforms	0	300	300
Building and Contents Insurance	0	790	790
Premiums on Corporate Surety Bond	0	100	100
Trustee's Commissions	285	85	370
Other Charges	0	2,318	2,318
Motor Vehicles	0	35,900	35,900
Data Processing Equipment	0	290	290
Total Expenditures	\$ 36,469	\$ 113,461	\$ 149,930
Net Change in Fund Balance	\$ 2,893	\$ (16,754)	\$ (13,861)
Fund Balance, July 1, 2023	170,218	111,870	282,088
Fund Balance, June 30, 2024	\$ 173,111	\$ 95,116	\$ 268,227

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, 2024

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
ASSETS			
Cash:			
Cash on Hand	\$ 0	\$ 33,603	\$ 33,603
Cash in Bank	0	2,266	2,266
Equity in Pooled Cash and Investments:			
Cash with Trustee	64,705	215,999	280,704
Cash with Clerks, Register, and Sheriff	1,113	160	1,273
Accounts Receivable	0	2,561	2,561
Total Assets	\$ 65,818	\$ 254,589	\$ 320,407
LIABILITIES			
Accounts Payable	\$ 0	\$ 1,263	\$ 1,263
Accrued Payroll	0	990	990
Retirement Contributions	0	573	573
Due to Litigants, Heirs, and Others	0	23,098	23,098
Total Liabilities	\$ 0	\$ 25,924	\$ 25,924
FUND BALANCES			
Restricted for:			
Administration of Justice	\$ 65,818	\$ 0	\$ 65,818
Public Safety	0	228,665	228,665
Total Fund Balances	\$ 65,818	\$ 228,665	\$ 294,483
Total Liabilities and Fund Balances	\$ 65,818	\$ 254,589	\$ 320,407

DISTRICT ATTORNEY GENERAL**Second Judicial District**

Summary of Financial Operations

For the Year Ended June 30, 2024

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
REVENUES			
District Attorney General Fees	\$ 18,373	\$ 0	\$ 18,373
Drug Control Fines	0	10,836	10,836
Drug Task Force Forfeitures and Seizures	0	128,332	128,332
Backflow Charges	0	424	424
Miscellaneous Refunds	0	325	325
Sale of Equipment	0	11,600	11,600
Drug Task Force Grant	0	70,000	70,000
Other Governments and Citizens Groups	0	55,555	55,555
Total Revenues	\$ 18,373	\$ 277,072	\$ 295,445
EXPENDITURES			
Clerical Personnel	\$ 0	\$ 47,562	\$ 47,562
Salary Supplements	0	26,500	26,500
Other Fringe Benefits	0	27,157	27,157
Audit Services	0	2,229	2,229
Communication	0	5,708	5,708
Contracts with Government Agencies	0	65,492	65,492
Contracts with Private Agencies	0	2,023	2,023
Confidential Drug Enforcement Payments	0	7,726	7,726
Dues and Memberships	380	0	380
Janitorial Services	1,344	0	1,344
Legal Services	753	0	753
Licenses	0	898	898
Maintenance and Repair Services - Buildings	0	3,780	3,780
Maintenance and Repair Services - Vehicles	0	2,060	2,060
Postal Charges	0	110	110
Printing, Stationary, and Forms	105	0	105
Tow-in Services	0	850	850

(Continued)

DISTRICT ATTORNEY GENERAL**Second Judicial District**

Summary of Financial Operations (Cont.)

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
EXPENDITURES (CONT.)			
Travel	\$ 1,370	\$ 5,414	\$ 6,784
Tuition	6,426	1,830	8,256
Data Processing Supplies	0	358	358
Gasoline	0	10,727	10,727
Law Enforcement Supplies	0	3,562	3,562
Library Books/Media	1,922	0	1,922
Office Supplies	12	4,307	4,319
Uniforms	0	645	645
Utilities	0	2,964	2,964
Building and Contents Insurance	0	2,940	2,940
Liability Insurance	0	1,404	1,404
Other Charges	0	210	210
Trustee's Commissions	188	1,406	1,594
Law Enforcement Equipment	0	3,970	3,970
Total Expenditures	<u>\$ 12,500</u>	<u>\$ 231,832</u>	<u>\$ 244,332</u>
Net Change in Fund Balance	\$ 5,873	\$ 45,240	\$ 51,113
Fund Balance, July 1, 2023	<u>59,945</u>	<u>183,425</u>	<u>243,370</u>
Fund Balance, June 30, 2024	<u><u>\$ 65,818</u></u>	<u><u>\$ 228,665</u></u>	<u><u>\$ 294,483</u></u>

THIRD JUDICIAL DISTRICT

THIRD JUDICIAL DISTRICT

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

DISTRICT ATTORNEY GENERAL**Third Judicial District**

Balance Sheet

June 30, 2024

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
ASSETS			
Cash:			
Cash on Hand	\$ 0	\$ 25,114	\$ 25,114
Cash in Bank	0	36,191	36,191
Equity in Pooled Cash and Investments:			
Cash with Trustee	231,805	198,145	429,950
Due from Other Governments	0	11,983	11,983
Total Assets	\$ 231,805	\$ 271,433	\$ 503,238
LIABILITIES			
Due to Litigants, Heirs, and Others	\$ 0	\$ 30,369	\$ 30,369
Total Liabilities	\$ 0	\$ 30,369	\$ 30,369
FUND BALANCES			
Restricted for:			
Administration of Justice	\$ 231,805	\$ 0	\$ 231,805
Public Safety	0	241,064	241,064
Total Fund Balances	\$ 231,805	\$ 241,064	\$ 472,869
Total Liabilities and Fund Balances	\$ 231,805	\$ 271,433	\$ 503,238

DISTRICT ATTORNEY GENERAL**Third Judicial District**

Summary of Financial Operations

For the Year Ended June 30, 2024

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
REVENUES			
District Attorney General Fees	\$ 24,191	\$ 0	\$ 24,191
Drug Control Fines	0	3,884	3,884
Proceeds from Confiscated Property	0	50,291	50,291
Investment Income	0	859	859
Miscellaneous Refunds	0	15,895	15,895
Drug Task Force Grant	0	70,000	70,000
Total Revenues	<u>\$ 24,191</u>	<u>\$ 140,929</u>	<u>\$ 165,120</u>
EXPENDITURES			
Salary Supplements	\$ 0	\$ 26,749	\$ 26,749
Overtime	0	18,767	18,767
Other Fringe Benefits	0	9,270	9,270
Audit Services	0	2,157	2,157
Communication	448	6,442	6,890
Confidential Drug Enforcement Payments	0	26,606	26,606
Dues and Memberships	750	300	1,050
Maintenance and Repair Services - Equipment	0	1,915	1,915
Postal Charges	0	317	317
Travel	13,060	7,942	21,002
Tuition	6,775	1,725	8,500
Other Contracted Services	2,942	12,808	15,750
Gasoline	0	5,724	5,724
Office Supplies	0	262	262
Other Supplies and Materials	0	238	238
Premiums on Corporate Surety Bond	0	1,122	1,122
Other Charges	0	177	177
Office Equipment	2,197	0	2,197
Total Expenditures	<u>\$ 26,172</u>	<u>\$ 122,521</u>	<u>\$ 148,693</u>

(Continued)

DISTRICT ATTORNEY GENERAL

Third Judicial District

Summary of Financial Operations (Cont.)

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
Net Change in Fund Balance	\$ (1,981)	\$ 18,408	\$ 16,427
Fund Balance, July 1, 2023	233,786	222,656	456,442
Fund Balance, June 30, 2024	\$ 231,805	\$ 241,064	\$ 472,869

FOURTH JUDICIAL DISTRICT

FOURTH JUDICIAL DISTRICT

FINDING 2024-001

SEIZED CASH WAS NOT REMITTED TO THE COUNTY TRUSTEE ON A TIMELY BASIS

(Noncompliance Under *Government Auditing Standards*)

The Fourth Drug Task Force seizes cash from drug enforcement activities and deposits and holds the cash in a bank account for this purpose until the funds are either returned or awarded to the Drug Task Force by the Tennessee Department of Safety. The Drug Task Force must maintain detailed inventory records of this cash to ensure it is properly handled and once awarded the funds should be remitted from this account to the county trustee for deposit into the Drug Task Force Fund. Based on our review, \$99,553.33 of the \$107,755.73 June 30, 2024, bank account balance represents amounts that were seized prior to July 1, 2022. Based on what we have been able to determine from available records, at least \$55,985 of this cash, if not more, has been awarded by the Department of Safety with some seized amounts having received notification of award as early as 2019. Section 39-17-420, *Tennessee Code Annotated*, requires funds received from drug enforcement activities to be paid to the county trustee and for the funds to be deposited to a special revenue fund maintained by the county. The delay in transferring the funds results in a loss of available funds for Drug Task Force Operations.

RECOMMENDATION

The Drug Task Force should take steps to review the inventory records, determine which funds have been awarded, or final disposition, and remit the funds to the county trustee for deposit into the Drug Task Force Fund as required by state statute.

MANAGEMENT'S RESPONSE - DISTRICT ATTORNEY GENERAL

We disagree with the finding. The deposit of forfeited funds must be made in a reasonable time frame; however, the Comptroller's Office cannot specify what is a reasonable time and has made an arbitrary estimate without advising the Drug Task Force of what this is. Holding the Drug Task Force to this unknown reasonable time estimate to justify a finding is not rational.

As of the date of the finding, all forfeited funds for which the Drug Task Force had received forfeiture orders for from the Department of Safety have been deposited. The Drug Task Force received a list of 49 cases auditors had obtained from the Department of Safety upon which the finding was based. The Drug Task force confirmed the seized cash from 22 of these cases was already deposited. Orders have been requested for the remaining cases and nine have been received as of March 28, 2025.

The Drug Task Force was advised by the Legal Office for the Department of Safety that the remaining orders have to be retrieved from archives at the University of Tennessee and will take an indeterminate amount of time. All awarded funds will be deposited with Trustee upon receipt and confirmation of the accuracy of the forfeiture orders. Any corrections necessary for remaining orders, pending action of the Department of Safety legal office, will require additional time for which the Drug Task Force has no control.

AUDITOR'S COMMENT

The maintenance of seizures, including seized cash, requires ongoing and active management of cases and records. While the Department of Safety may take time to process cases, award notices are sent to agencies once a determination has been made. It is the agency's responsibility to manage cases and take proper action once a determination has been made, either returning funds to a defendant or remitting the seized cash to the Trustee. Section 39-17-420, TCA, requires the proceeds of goods seized and forfeited and disposed of according

to law to be paid to the Drug Task Force Fund maintained by the county. Based on the Department of Safety report we received, awarded funds retained in the Drug Task Force seizure bank account for which a notice would have already been received by June 30, 2024, total \$74,002, exceeding the initial estimate in our finding. Additionally, the majority of these funds, \$65,858, are from before June 30, 2022, and date as far back as 2017. Based on this the Drug Task Force would have received the notice of disposition form from the Department of Safety and have had a reasonable, if not excessive, time frame of at least 24 months to deposit these funds with the trustee as required by statute.

DISTRICT ATTORNEY GENERAL
Fourth Judicial District
Balance Sheet
June 30, 2024

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
ASSETS			
Cash:			
Cash on Hand	\$ 0	\$ 21,600	\$ 21,600
Cash in Bank	0	107,846	107,846
Equity in Pooled Cash and Investments:			
Cash with Trustee	48,116	33,109	81,225
Total Assets	<u>\$ 48,116</u>	<u>\$ 162,555</u>	<u>\$ 210,671</u>
LIABILITIES			
Accounts Payable	\$ 59	\$ 5,538	\$ 5,597
Due to Litigants, Heirs, and Others	0	33,754	33,754
Total Liabilities	<u>\$ 59</u>	<u>\$ 39,292</u>	<u>\$ 39,351</u>
FUND BALANCES			
Restricted for:			
Administration of Justice	\$ 48,057	\$ 0	\$ 48,057
Public Safety	0	123,263	123,263
Total Fund Balances	<u>\$ 48,057</u>	<u>\$ 123,263</u>	<u>\$ 171,320</u>
Total Liabilities and Fund Balances	<u>\$ 48,116</u>	<u>\$ 162,555</u>	<u>\$ 210,671</u>

DISTRICT ATTORNEY GENERAL**Fourth Judicial District**

Summary of Financial Operations

For the Year Ended June 30, 2024

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
REVENUES			
District Attorney General Fees	\$ 19,078	\$ 0	\$ 19,078
Drug Control Fines	0	16,225	16,225
Proceeds from Confiscated Property	0	102,582	102,582
Miscellaneous Refunds	0	10,860	10,860
Drug Task Force Grant	0	70,000	70,000
Contributions and Gifts	500	0	500
Total Revenues	<u>\$ 19,578</u>	<u>\$ 199,667</u>	<u>\$ 219,245</u>

EXPENDITURES

Assistant	\$ 5,238	\$ 0	\$ 5,238
Supervisor/Director	0	69,381	69,381
Longevity Pay	0	1,000	1,000
Other Fringe Benefits	401	5,385	5,786
Audit Services	0	1,749	1,749
Communication	9,055	2,374	11,429
Confidential Drug Enforcement Payments	0	5,535	5,535
Dues and Memberships	5,900	350	6,250
Licenses	0	79	79
Maintenance and Repair Services - Vehicles	0	1,253	1,253
Postal Charges	0	103	103
Rentals	0	12,715	12,715
Travel	0	241	241
Other Contracted Services	0	15	15
Electricity	0	660	660
Gasoline	0	3,621	3,621
Law Enforcement Supplies	0	80	80
Office Supplies	0	122	122
Water and Sewer	0	822	822

(Continued)

DISTRICT ATTORNEY GENERAL**Fourth Judicial District**

Summary of Financial Operations (Cont.)

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<hr/>			
EXPENDITURES (CONT.)			
Building and Contents Insurance	\$ 0	\$ 1,127	\$ 1,127
Premiums on Corporate Surety Bond	0	100	100
Trustee's Commissions	86	266	352
Other Charges	1,307	0	1,307
Total Expenditures	<hr/> \$ 21,987	<hr/> \$ 106,978	<hr/> \$ 128,965
Net Change in Fund Balance	\$ (2,409)	\$ 92,689	\$ 90,280
Fund Balance, July 1, 2023	<hr/> 50,466	<hr/> 30,574	<hr/> 81,040
Fund Balance, June 30, 2024	<hr/> \$ 48,057	<hr/> \$ 123,263	<hr/> \$ 171,320

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, 2024

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
ASSETS			
Cash:			
Cash on Hand	\$ 0	\$ 1,995	\$ 1,995
Cash in Bank	0	19,317	19,317
Equity in Pooled Cash and Investments:			
Cash with Trustee	227,248	725,275	952,523
Cash with Clerks, Register, and Sheriff	148	4,102	4,250
Accounts Receivable	1,032	3,296	4,328
Total Assets	\$ 228,428	\$ 753,985	\$ 982,413
LIABILITIES			
Accounts Payable	\$ 0	\$ 14,137	\$ 14,137
Due to Litigants, Heirs, and Others	0	11,270	11,270
Total Liabilities	\$ 0	\$ 25,407	\$ 25,407
FUND BALANCES			
Restricted for:			
Administration of Justice	\$ 228,428	\$ 0	\$ 228,428
Public Safety	0	728,578	728,578
Total Fund Balances	\$ 228,428	\$ 728,578	\$ 957,006
Total Liabilities and Fund Balances	\$ 228,428	\$ 753,985	\$ 982,413

DISTRICT ATTORNEY GENERAL
Fifth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2024

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
REVENUES			
District Attorney General Fees	\$ 6,882	\$ 0	\$ 6,882
Drug Control Fines	0	70,535	70,535
Drug Task Force Forfeitures and Seizures	0	51,214	51,214
Investment Income	13,036	47,315	60,351
Sale of Materials and Supplies	0	410	410
Sale of Property	0	12,630	12,630
Contributions and Gifts	0	99,750	99,750
Other Local Revenue	0	6,167	6,167
Total Revenues	\$ 19,918	\$ 288,021	\$ 307,939
EXPENDITURES			
Overtime Pay	\$ 0	\$ 6,286	\$ 6,286
Audit Services	0	1,483	1,483
Communication	0	26,525	26,525
Data Processing Services	0	30,203	30,203
Confidential Drug Enforcement Payments	0	35,060	35,060
Dues and Memberships	0	650	650
Janitorial Services	0	3,250	3,250
Lease Payments	0	1,363	1,363
Licenses	0	260	260
Maintenance Agreements	0	6,644	6,644
Maintenance and Repair Services - Vehicles	0	2,507	2,507
Pest Control	0	655	655
Postal Charges	0	289	289
Travel	3,734	11,290	15,024
Tuition	0	8,113	8,113
Other Contracted Services	0	5,738	5,738
Custodial Supplies	0	716	716

(Continued)

DISTRICT ATTORNEY GENERAL**Fifth Judicial District**

Summary of Financial Operations (Cont.)

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
EXPENDITURES (CONT.)			
Law Enforcement Supplies	\$ 0	\$ 3,236	\$ 3,236
Office Supplies	0	1,358	1,358
Tires and Tubes	0	2,318	2,318
Uniforms	0	963	963
Utilities	0	13,013	13,013
Vehicle Parts	0	47	47
Premiums on Corporate Surety Bonds	0	525	525
Trustee's Commissions	206	1,443	1,649
Other Charges	5,225	944	6,169
Data Processing Equipment	13,413	29,928	43,341
Furniture and Fixtures	0	963	963
Law Enforcement Equipment	0	22,889	22,889
Motor Vehicles	0	105,747	105,747
Total Expenditures	\$ 22,578	\$ 324,406	\$ 346,984
Net Change in Fund Balance	\$ (2,660)	\$ (36,385)	\$ (39,045)
Fund Balance, July 1, 2023	231,088	764,963	996,051
Fund Balance, June 30, 2024	\$ 228,428	\$ 728,578	\$ 957,006

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, 2024

District
Attorney
General
Fund

ASSETS

Equity in Pooled Cash and Investments:

Cash with Trustee

\$ 628,707

Cash with Clerks, Register, and Sheriff

2,189

Total Assets

\$ 630,896

FUND BALANCES

Restricted for:

Administration of Justice

\$ 630,896

Total Fund Balances

\$ 630,896

Total Liabilities and Fund Balances

\$ 630,896

DISTRICT ATTORNEY GENERAL
Sixth Judicial District
 Summary of Financial Operations
For the Year Ended June 30, 2024

	District Attorney General Fund
<hr/>	
REVENUES	
District Attorney General Fees	\$ 20,526
Total Revenues	<u>\$ 20,526</u>
Net Change in Fund Balance	\$ 20,526
Fund Balance, July 1, 2023	<u>610,370</u>
Fund Balance, June 30, 2024	<u><u>\$ 630,896</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, 2024

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
ASSETS			
Cash:			
Cash on Hand	\$ 0	\$ 2,140	\$ 2,140
Cash in Bank	0	87,312	87,312
Equity in Pooled Cash and Investments:			
Cash with Trustee	30,494	399,652	430,146
Cash with Clerks, Register, and Sheriff	414	19	433
Due from Other Governments	0	13,057	13,057
Total Assets	\$ 30,908	\$ 502,180	\$ 533,088
LIABILITIES			
Accounts Payable	\$ 2,267	\$ 2,768	\$ 5,035
Due to Litigants, Heirs, and Others	0	83,228	83,228
Total Liabilities	\$ 2,267	\$ 85,996	\$ 88,263
FUND BALANCES			
Restricted for:			
Administration of Justice	\$ 28,641	\$ 0	\$ 28,641
Public Safety	0	416,184	416,184
Total Fund Balances	\$ 28,641	\$ 416,184	\$ 444,825
Total Liabilities and Fund Balances	\$ 30,908	\$ 502,180	\$ 533,088

DISTRICT ATTORNEY GENERAL**Seventh Judicial District**

Summary of Financial Operations

For the Year Ended June 30, 2024

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
REVENUES			
District Attorney General Fees	\$ 6,697	\$ 0	\$ 6,697
Drug Control Fines	0	1,054	1,054
Drug Task Force Forfeitures and Seizures	0	87,549	87,549
Proceeds from Confiscated Property	0	4,566	4,566
Contributions and Gifts	0	1,562	1,562
Drug Task Force Grant	0	69,201	69,201
Other Direct Federal	0	19,216	19,216
Total Revenues	\$ 6,697	\$ 183,148	\$ 189,845
EXPENDITURES			
Salary Supplements	\$ 0	\$ 45,950	\$ 45,950
Audit Services	0	2,081	2,081
Communication	1,005	3,575	4,580
Confidential Drug Enforcement Payments	0	17,025	17,025
Dues and Memberships	300	300	600
Maintenance and Repair Services - Vehicles	0	6,754	6,754
Printing, Stationery, and Forms	340	154	494
Towing Services	0	465	465
Travel	0	7,512	7,512
Veterinary Services	0	2,354	2,354
Remittance of Revenues Collected	0	38,854	38,854
Other Contracted Services	0	5,311	5,311
Gasoline	0	8,955	8,955
Law Enforcement Supplies	0	6,500	6,500
Natural Gas	0	417	417
Uniforms	0	768	768
Other Supplies and Materials	0	10,979	10,979
Insurance	0	6,732	6,732

(Continued)

DISTRICT ATTORNEY GENERAL**Seventh Judicial District**

Summary of Financial Operations (Cont.)

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<hr/>			
EXPENDITURES (CONT.)			
Trustee's Commissions	\$ 67	\$ 892	\$ 959
In Service/Staff Development	3,229	3,221	6,450
Other Charges	3,105	630	3,735
Total Expenditures	<u>\$ 8,046</u>	<u>\$ 169,429</u>	<u>\$ 177,475</u>
OTHER FINANCING SOURCES (USES)			
Insurance Recovery	\$ 0	\$ 3,031	\$ 3,031
Total Other Financing Sources (Uses)	<u>\$ 0</u>	<u>\$ 3,031</u>	<u>\$ 3,031</u>
Net Change in Fund Balance	\$ (1,349)	\$ 16,750	\$ 15,401
Fund Balance, July 1, 2023	29,990	399,434	429,424
<hr/>			
Fund Balance, June 30, 2024	<u>\$ 28,641</u>	<u>\$ 416,184</u>	<u>\$ 444,825</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, 2024

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
ASSETS			
Cash:			
Cash on Hand	\$ 0	\$ 4,104	\$ 4,104
Cash in Bank	0	45,491	45,491
Equity in Pooled Cash and Investments:			
Cash with Trustee	38,884	159,046	197,930
Total Assets	<u>\$ 38,884</u>	<u>\$ 208,641</u>	<u>\$ 247,525</u>
LIABILITIES			
Accounts Payable	\$ 0	\$ 1,971	\$ 1,971
Due to Litigants, Heirs, and Others	0	16,248	16,248
Total Liabilities	<u>\$ 0</u>	<u>\$ 18,219</u>	<u>\$ 18,219</u>
FUND BALANCES			
Restricted for:			
Administration of Justice	\$ 38,884	\$ 0	\$ 38,884
Public Safety	0	190,422	190,422
Total Fund Balances	<u>\$ 38,884</u>	<u>\$ 190,422</u>	<u>\$ 229,306</u>
Total Liabilities and Fund Balances	<u>\$ 38,884</u>	<u>\$ 208,641</u>	<u>\$ 247,525</u>

DISTRICT ATTORNEY GENERAL**Eighth Judicial District**

Summary of Financial Operations

For the Year Ended June 30, 2024

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
REVENUES			
District Attorney General Fees	\$ 13,377	\$ 0	\$ 13,377
Drug Control Fines	0	15,497	15,497
Total Revenues	<u>\$ 13,377</u>	<u>\$ 15,497</u>	<u>\$ 28,874</u>
EXPENDITURES			
Audit Services	\$ 0	\$ 1,971	\$ 1,971
Travel	1,931	0	1,931
Legal Services	87,499	0	87,499
Trustee's Commissions	0	163	163
In Service/Staff Development	101	0	101
Other Charges	0	1	1
Total Expenditures	<u>\$ 89,531</u>	<u>\$ 2,135</u>	<u>\$ 91,666</u>
Net Change in Fund Balance	\$ (76,154)	\$ 13,362	\$ (62,792)
Fund Balance, July 1, 2023	<u>115,038</u>	<u>177,060</u>	<u>292,098</u>
Fund Balance, June 30, 2024	<u><u>\$ 38,884</u></u>	<u><u>\$ 190,422</u></u>	<u><u>\$ 229,306</u></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, 2024

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
ASSETS			
Cash:			
Cash on Hand	\$ 0	\$ 2,500	\$ 2,500
Cash in Bank	0	20,765	20,765
Equity in Pooled Cash and Investments:			
Cash with Trustee	48,751	351,297	400,048
Cash with Clerks, Register, and Sheriff	79	24	103
Accounts Receivable	196	5,785	5,981
Due from Other Governments	0	17,587	17,587
Prepaid Items	113	16,095	16,208
Total Assets	<u>\$ 49,139</u>	<u>\$ 414,053</u>	<u>\$ 463,192</u>
LIABILITIES			
Accounts Payable	\$ 3,025	\$ 42,157	\$ 45,182
Accrued Payroll	0	1,250	1,250
Payroll Deductions	0	840	840
Due to Other Governments	0	28	28
Due to Litigants, Heirs, and Others	0	20,765	20,765
Total Liabilities	<u>\$ 3,025</u>	<u>\$ 65,040</u>	<u>\$ 68,065</u>
FUND BALANCES			
Nonspendable for:			
Prepaid Items	\$ 113	\$ 16,095	\$ 16,208
Restricted for:			
Administration of Justice	46,001	0	46,001
Public Safety	0	332,918	332,918
Total Fund Balances	<u>\$ 46,114</u>	<u>\$ 349,013</u>	<u>\$ 395,127</u>
Total Liabilities and Fund Balances	<u>\$ 49,139</u>	<u>\$ 414,053</u>	<u>\$ 463,192</u>

DISTRICT ATTORNEY GENERAL**Ninth Judicial District**

Summary of Financial Operations

For the Year Ended June 30, 2024

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
REVENUES			
District Attorney General Fees	\$ 7,981	\$ 0	\$ 7,981
Drug Control Fines	0	79,304	79,304
Drug Task Force Forfeitures and Seizures	0	33,502	33,502
Proceeds from Confiscated Property	0	61,692	61,692
Other Fines, Forfeitures, and Penalties	147	2,116	2,263
Contributions and Gifts	0	4,300	4,300
Other State Revenue	0	8,030	8,030
Drug Task Force Grant	0	70,000	70,000
Other Direct Federal	0	59,774	59,774
Total Revenues	\$ 8,128	\$ 318,718	\$ 326,846

EXPENDITURES

Assistants	\$ 0	\$ 99,893	\$ 99,893
Part-time Personnel	0	2,809	2,809
Overtime Pay	0	33,468	33,468
Social Security	0	10,439	10,439
Pensions	0	4,667	4,667
Life Insurance	0	65	65
Medical Insurance	0	9,717	9,717
Dental Insurance	0	334	334
Retirement - Hybrid Stabilization	0	201	201
Other Fringe Benefits	0	440	440
Audit Services	0	2,552	2,552
Communication	3,033	9,114	12,147
Confidential Drug Enforcement Payments	0	4,935	4,935
Dues and Memberships	0	510	510
Maintenance Agreements	0	561	561
Maintenance and Repair Services - Vehicles	0	5,682	5,682

(Continued)

DISTRICT ATTORNEY GENERAL**Ninth Judicial District**

Summary of Financial Operations (Cont.)

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
EXPENDITURES (CONT.)			
Towing Services	\$ 0	\$ 2,500	\$ 2,500
Travel	0	3,570	3,570
Gasoline	0	9,950	9,950
Law Enforcement Supplies	1,728	6,892	8,620
Office Supplies	142	142	284
Tires and Tubes	0	1,158	1,158
Uniforms	0	107	107
Software	0	10,112	10,112
Other Supplies and Materials	6,515	5,985	12,500
Premiums on Corporate Surety Bond	0	800	800
Trustee's Commissions	90	857	947
Vehicle and Equipment Insurance	0	11,887	11,887
Workers Comp Insurance	0	3,800	3,800
In Service/Staff Development	2,975	350	3,325
Other Charges	893	0	893
Total Expenditures	<u>\$ 15,376</u>	<u>\$ 243,497</u>	<u>\$ 258,873</u>
OTHER FINANCING SOURCES (USES)			
Transfers to District Attorneys General Conference -			
Salary Supplements	\$ 0	\$ (35,894)	\$ (35,894)
Total Other Financing Sources (Uses)	<u>\$ 0</u>	<u>\$ (35,894)</u>	<u>\$ (35,894)</u>
Net Change in Fund Balance	\$ (7,248)	\$ 39,327	\$ 32,079
Fund Balance, July 1, 2023	<u>53,362</u>	<u>309,686</u>	<u>363,048</u>
Fund Balance, June 30, 2024	<u><u>\$ 46,114</u></u>	<u><u>\$ 349,013</u></u>	<u><u>\$ 395,127</u></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, 2024

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
ASSETS			
Cash:			
Cash on Hand	\$ 0	\$ 4,315	\$ 4,315
Cash in Bank	0	251,555	251,555
Equity in Pooled Cash and Investments:			
Cash with Trustee	71,307	128,369	199,676
Accounts Receivable	2,190	28,433	30,623
	<hr/>		
Total Assets	\$ 73,497	\$ 412,672	\$ 486,169
LIABILITIES			
Accounts Payable	\$ 0	\$ 1,064	\$ 1,064
Due to Litigants, Heirs, and Others	0	243,131	243,131
Total Liabilities	\$ 0	\$ 244,195	\$ 244,195
FUND BALANCES			
Restricted for:			
Administration of Justice	\$ 73,497	\$ 0	\$ 73,497
Public Safety	0	168,477	168,477
Total Fund Balances	\$ 73,497	\$ 168,477	\$ 241,974
	<hr/>		
Total Liabilities and Fund Balances	\$ 73,497	\$ 412,672	\$ 486,169

DISTRICT ATTORNEY GENERAL**Tenth Judicial District**

Summary of Financial Operations

For the Year Ended June 30, 2024

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
REVENUES			
District Attorney General Fees	\$ 35,225	\$ 0	\$ 35,225
Drug Control Fines	0	18,590	18,590
Drug Task Force Forfeitures and Seizures	0	154,524	154,524
Copy Fees	0	179	179
Investment Income	3,304	6,003	9,307
Rebates	0	965	965
Sale of Equipment	0	4,500	4,500
Drug Task Force Grant	0	70,000	70,000
Total Revenues	<u>\$ 38,529</u>	<u>\$ 254,761</u>	<u>\$ 293,290</u>

EXPENDITURES

Drug Task Force Personnel	\$ 0	\$ 141,737	\$ 141,737
Secretary(s)	13,469	0	13,469
Overtime Pay	0	21,103	21,103
In Service Training	649	3,321	3,970
Social Security	1,031	11,816	12,847
State Retirement	29	5,299	5,328
Employee and Dependent Insurance	0	31,130	31,130
Life Insurance	0	66	66
Unemployment Compensation	16	73	89
Audit Services	0	2,564	2,564
Communication	32,197	6,243	38,440
Confidential Drug Enforcement Payments	0	3,154	3,154
Maintenance Agreements	300	23,350	23,650
Maintenance and Repair Services - Buildings	0	1,241	1,241
Maintenance and Repair Services - Vehicles	0	4,885	4,885
Postal Charges	0	19	19
Printing, Stationery, and Forms	80	0	80

(Continued)

DISTRICT ATTORNEY GENERAL**Tenth Judicial District**

Summary of Financial Operations (Cont.)

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
EXPENDITURES (CONT.)			
Rentals	\$ 0	\$ 1,236	\$ 1,236
Towing Services	0	450	450
Travel	6,663	829	7,492
Remittance of Revenues Collected	0	48,530	48,530
Disposal Fees	0	2,149	2,149
Other Contracted Services	241	7,531	7,772
Gasoline	0	9,273	9,273
Law Enforcement Supplies	0	2,438	2,438
Office Supplies	8,563	1,627	10,190
Utilities	0	4,406	4,406
Other Supplies and Materials	1,642	0	1,642
Liability Insurance	0	2,725	2,725
Trustee's Commissions	305	0	305
Worker's Compensation Insurance	10	2,588	2,598
Law Enforcement Equipment	0	1,309	1,309
Motor Vehicles	0	181	181
Office Equipment	0	830	830
Total Expenditures	\$ 65,195	\$ 342,103	\$ 407,298
Net Change in Fund Balance	\$ (26,666)	\$ (87,342)	\$ (114,008)
Fund Balance, July 1, 2023	100,163	255,819	355,982
Fund Balance, June 30, 2024	\$ 73,497	\$ 168,477	\$ 241,974

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, 2024

	District Attorney General Fund
<hr/>	
ASSETS	
Equity in Pooled Cash and Investments:	
Cash with Trustee	\$ 49,398
Accounts Receivable	<u>769</u>
Total Assets	<u><u>\$ 50,167</u></u>
 FUND BALANCE	
Restricted for Administration of Justice	<u>\$ 50,167</u>
Total Fund Balances	<u><u>\$ 50,167</u></u>

DISTRICT ATTORNEY GENERAL
Eleventh Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2024

	District Attorney General Fund
REVENUES	
District Attorney General Fees	\$ 9,036
Investment Income	2,079
Total Revenues	<u>\$ 11,115</u>
EXPENDITURES	
Trustee's Commissions	<u>\$ 13</u>
Total Expenditures	<u>\$ 13</u>
OTHER FINANCING SOURCES (USES)	
Transfers to District Attorneys General Conference - Registration Fees	<u>\$ (7,650)</u>
Total Other Financing Sources (Uses)	<u>\$ (7,650)</u>
Net Change in Fund Balance	\$ 3,452
Fund Balance, July 1, 2023	<u>46,715</u>
Fund Balance, June 30, 2024	<u><u>\$ 50,167</u></u>

TWELFTH JUDICIAL DISTRICT

TWELFTH JUDICIAL DISTRICT

FINDING 2024-001

AN INVESTIGATION OF THE TWELFTH JUDICIAL DISTRICT DRUG TASK FORCE DISCLOSED THAT A FORMER DIRECTOR MISAPPROPRIATED FUNDS AND MADE QUESTIONABLE EXPENDITURES

(Noncompliance Under *Government Auditing Standards*)

On April 28, 2025, the Comptroller's Division of Investigations in conjunction with the Tennessee Bureau of Investigations issued an investigative report on the 12th Judicial District Drug Task Force (DTF). This report disclosed that a former director of the DTF had misappropriated funds and made questionable expenditures from confidential funds. Details of the investigation can be found in a report released by the Comptroller's Division of Investigations at www.comptroller.tn.gov/ia.

DISTRICT ATTORNEY GENERAL
Twelfth Judicial District
Balance Sheet
June 30, 2024

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
ASSETS			
Cash:			
Cash on Hand	\$ 0	\$ 1,890	\$ 1,890
Cash in Bank	0	17,237	17,237
Equity in Pooled Cash and Investments:			
Cash with Trustee	48,383	211,073	259,456
Due from Other Governments	775	17,505	18,280
Total Assets	\$ 49,158	\$ 247,705	\$ 296,863
LIABILITIES			
Accounts Payable	\$ 0	\$ 2,056	\$ 2,056
Accrued Payroll	0	5,403	5,403
Due to Litigants, Heirs, and Others	0	17,292	17,292
Total Liabilities	\$ 0	\$ 24,751	\$ 24,751
FUND BALANCES			
Restricted for:			
Administration of Justice	\$ 49,158	\$ 0	\$ 49,158
Public Safety	0	222,954	222,954
Total Fund Balances	\$ 49,158	\$ 222,954	\$ 272,112
Total Liabilities and Fund Balances	\$ 49,158	\$ 247,705	\$ 296,863

DISTRICT ATTORNEY GENERAL**Twelfth Judicial District**

Summary of Financial Operations

For the Year Ended June 30, 2024

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
REVENUES			
District Attorney General Fees	\$ 17,832	\$ 0	\$ 17,832
Drug Control Fines	0	24,736	24,736
Drug Task Force Forfeitures and Seizures	0	12,522	12,522
Proceeds from Confiscated Property	0	70,375	70,375
Other Local Option Taxes	0	25,804	25,804
Law Enforcement Grants	0	244,814	244,814
Total Revenues	<u>\$ 17,832</u>	<u>\$ 378,251</u>	<u>\$ 396,083</u>

EXPENDITURES

Deputies	\$ 0	\$ 1,980	\$ 1,980
Investigators	0	133,634	133,634
Clerical Personnel	0	7,118	7,118
Overtime Pay	0	106,345	106,345
Other Salaries and Wages	0	11,946	11,946
Social Security	0	19,301	19,301
Pensions	0	18,696	18,696
Employee and Dependent Insurance	0	20,365	20,365
Unemployment Compensation	0	93	93
Audit Services	0	1,448	1,448
Communication	1,729	2,698	4,427
Audit Services	0	3,310	3,310
Maintenance and Repair Services - Equipment	0	485	485
Rentals	775	4,800	5,575
Travel	0	1,584	1,584
Gasoline	0	22,930	22,930
Office Supplies	0	110	110
Vehicle Parts	0	6,406	6,406
Other Supplies and Materials	6,481	0	6,481

(Continued)

DISTRICT ATTORNEY GENERAL**Twelfth Judicial District**

Summary of Financial Operations (Cont.)

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
EXPENDITURES (CONT.)			
Premiums on Corporate Surety Bonds	\$ 0	\$ 245	\$ 245
Trustee's Commission	118	608	726
Other Charges	97	71,332	71,429
Law Enforcement Equipment	0	2,110	2,110
Total Expenditures	\$ 9,200	\$ 437,544	\$ 446,744
OTHER FINANCING SOURCES (USES)			
Transfers to District Attorneys General Conference - Registration Fees	\$ (5,000)	\$ 0	\$ (5,000)
Total Other Financing Sources (Uses)	\$ (5,000)	\$ 0	\$ (5,000)
Net Change in Fund Balances	\$ 3,632	\$ (59,293)	\$ (50,661)
Fund Balances, July 1, 2023	45,526	282,247	327,773
Fund Balances, June 30, 2024	\$ 49,158	\$ 222,954	\$ 272,112

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, 2024

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<hr/>			
ASSETS			
Equity in Pooled Cash and Investments:			
Cash with Trustee	\$ 57,845	\$ 14,390	\$ 72,235
Cash with Clerks, Register, and Sheriff	1,068	50	1,118
	<hr/>		
Total Assets	\$ 58,913	\$ 14,440	\$ 73,353
	<hr/>		
FUND BALANCES			
Restricted for:			
Administration of Justice	\$ 58,913	\$ 0	\$ 58,913
Public Safety	0	14,440	14,440
	<hr/>		
Total Fund Balances	\$ 58,913	\$ 14,440	\$ 73,353
	<hr/>		

DISTRICT ATTORNEY GENERAL**Thirteenth Judicial District**

Summary of Financial Operations

For the Year Ended June 30, 2024

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
REVENUES			
District Attorney General Fees	\$ 12,548	\$ 0	\$ 12,548
Drug Control Fines	0	5,239	5,239
Miscellaneous Refunds	21	0	21
Total Revenues	<u>\$ 12,569</u>	<u>\$ 5,239</u>	<u>\$ 17,808</u>
EXPENDITURES			
Audit Services	\$ 400	\$ 0	\$ 400
Communication	3,785	0	3,785
Dues and Memberships	300	0	300
Postal Charges	160	0	160
Printing, Stationery, and Forms	43	0	43
Travel	1,231	0	1,231
Trustee's Commissions	114	52	166
In Service/Staff Development	1,246	0	1,246
Other Charges	3,522	0	3,522
Total Expenditures	<u>\$ 10,801</u>	<u>\$ 52</u>	<u>\$ 10,853</u>
OTHER FINANCING SOURCES (USES)			
Transfers to District Attorneys General Conference - Registration Fees	\$ (4,300)	\$ 0	\$ (4,300)
Total Other Financing Sources (Uses)	<u>\$ (4,300)</u>	<u>\$ 0</u>	<u>\$ (4,300)</u>
Net Change in Fund Balance	\$ (2,532)	\$ 5,187	\$ 2,655
Fund Balance, July 1, 2023	<u>61,445</u>	<u>9,253</u>	<u>70,698</u>
Fund Balance, June 30, 2024	<u><u>\$ 58,913</u></u>	<u><u>\$ 14,440</u></u>	<u><u>\$ 73,353</u></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, 2024

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<hr/>			
ASSETS			
Cash:			
Cash on Hand	\$ 0	\$ 251	\$ 251
Cash in Bank	0	100	100
Equity in Pooled Cash and Investments:			
Cash with Trustee	3,973	214,886	218,859
Cash with Clerks, Register, and Sheriff	2,357	5,486	7,843
Accounts Receivable	0	5,961	5,961
Due from Other Governments	0	54,424	54,424
<hr/>			
Total Assets	\$ 6,330	\$ 281,108	\$ 287,438
<hr/>			
FUND BALANCES			
Restricted for:			
Administration of Justice	\$ 6,330	\$ 0	\$ 6,330
Public Safety	0	281,108	281,108
<hr/>			
Total Fund Balances	\$ 6,330	\$ 281,108	\$ 287,438
<hr/>			

DISTRICT ATTORNEY GENERAL**Fourteenth Judicial District**

Summary of Financial Operations

For the Year Ended June 30, 2024

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
REVENUES			
District Attorney General Fees	\$ 10,851	\$ 0	\$ 10,851
Drug Control Fines	0	25,266	25,266
Drug Task Force Forfeitures and Seizures	0	12,300	12,300
Investment Income	0	11,704	11,704
Contributions and Gifts	0	67,731	67,731
Contracted Services	0	118,407	118,407
Total Revenues	<u>\$ 10,851</u>	<u>\$ 235,408</u>	<u>\$ 246,259</u>
EXPENDITURES			
Investigator(s)	\$ 0	\$ 99,600	\$ 99,600
Other Salaries and Wages	0	861	861
Social Security Tax	0	7,619	7,619
Unemployment Compensation	0	42	42
Audit Services	0	2,259	2,259
Communication	7,252	664	7,916
Contributions	0	1,175	1,175
Dues and Memberships	50	600	650
Maintenance and Repair Services - Vehicles	0	846	846
Postal Charges	142	0	142
Rentals	0	16,800	16,800
Gasoline	0	5,100	5,100
Law Enforcement Supplies	0	2,149	2,149
Office Supplies	0	1,159	1,159
Uniforms	0	383	383
Premiums of Corporate Surety Bonds	0	126	126
Total Expenditures	<u>\$ 7,444</u>	<u>\$ 139,383</u>	<u>\$ 146,827</u>

(Continued)

DISTRICT ATTORNEY GENERAL**Fourteenth Judicial District**

Summary of Financial Operations (Cont.)

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<hr/>			
OTHER FINANCING SOURCES (USES)			
Transfers to District Attorneys General Conference -			
Registration Fees	\$ (2,100)	\$ (100)	\$ (2,200)
Total Other Financing Sources (Uses)	<u>\$ (2,100)</u>	<u>\$ (100)</u>	<u>\$ (2,200)</u>
Net Change in Fund Balance	\$ 1,307	\$ 95,925	\$ 97,232
Fund Balance, July 1, 2023	<u>5,023</u>	<u>185,183</u>	<u>190,206</u>
Fund Balance, June 30, 2024	<u><u>\$ 6,330</u></u>	<u><u>\$ 281,108</u></u>	<u><u>\$ 287,438</u></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, 2024

	District Attorney General Fund	Other Funds	Drug Task Force Fund	Total All Funds
ASSETS				
Cash:				
Cash on Hand	\$ 0	\$ 0	\$ 491	\$ 491
Cash in Bank	0	0	62,630	62,630
Equity in Pooled Cash and Investments:				
Cash with Trustee	29,965	101,410	349,096	480,471
Cash with Clerks, Register, and Sheriff	0	0	1,591	1,591
Accounts Receivable	0	0	491	491
Total Assets	\$ 29,965	\$ 101,410	\$ 414,299	\$ 545,674
LIABILITIES				
Accounts Payable	\$ 0	\$ 0	\$ 301	\$ 301
Due to Other Governments	0	0	7,590	7,590
Due to Litigants, Heirs, and Others	0	0	52,470	52,470
Total Liabilities	\$ 0	\$ 0	\$ 60,361	\$ 60,361
FUND BALANCES				
Restricted for:				
Administration of Justice	\$ 29,965	\$ 101,410	\$ 0	\$ 131,375
Public Safety	0	0	353,938	353,938
Total Fund Balances	\$ 29,965	\$ 101,410	\$ 353,938	\$ 485,313
Total Liabilities and Fund Balances	\$ 29,965	\$ 101,410	\$ 414,299	\$ 545,674

DISTRICT ATTORNEY GENERAL**Fifteenth Judicial District**

Summary of Financial Operations

For the Year Ended June 30, 2024

	District Attorney General Fund	Other Funds	Drug Task Force Fund	Total All Funds
REVENUES				
District Attorney General Fees	\$ 18,912	\$ 0	\$ 0	\$ 18,912
Drug Control Fines	0	0	14,161	14,161
Drug Task Force Forfeitures and Seizures	0	0	12,762	12,762
Proceeds from Confiscated Property	0	0	21,521	21,521
Investment Income	0	270	0	270
Miscellaneous Refunds	0	0	371	371
Other Revenues	7,008	74,082	0	81,090
Drug Task Force Grant	0	0	64,942	64,942
Damages Recovered from Individuals	0	0	25	25
Total Revenues	\$ 25,920	\$ 74,352	\$ 113,782	\$ 214,054

EXPENDITURES

Other Salaries and Wages	\$ 0	\$ 0	\$ 152,735	\$ 152,735
Jury and Witness Fees	2,580	0	0	2,580
Communication	0	0	7,597	7,597
Confidential Drug Enforcement Payments	0	0	5,917	5,917
Maintenance and Repair Services - Vehicles	0	0	3,769	3,769
Maintenance and Repair Services - Buildings	0	0	7,829	7,829
Maintenance and Repair Services - Equipment	0	0	1,789	1,789
Pest Control	0	0	1,205	1,205
Postal Charges	0	0	598	598
Rentals	0	0	5,049	5,049
Travel	4,280	0	4,137	8,417
Tuition	0	0	1,255	1,255
Other Contracted Services	0	0	1,920	1,920
Contributions	0	27,637	0	27,637
Gasoline	0	0	3,000	3,000
Law Enforcement Equipment	0	0	657	657

(Continued)

DISTRICT ATTORNEY GENERAL**Fifteenth Judicial District**

Summary of Financial Operations (Cont.)

	District Attorney General Fund	Other Funds	Drug Task Force Fund	Total All Funds
EXPENDITURES (CONT.)				
Communication Equipment	\$ 0	\$ 0	\$ 3,107	\$ 3,107
Office Supplies	557	0	3,215	3,772
Other Supplies and Materials	760	0	0	760
Building and Contents Insurance	0	0	3,079	3,079
Trustee's Commissions	189	3	438	630
In-Service/Staff Development	5,990	0	0	5,990
Other Charges	558	0	19,382	19,940
Total Expenditures	<u>\$ 14,914</u>	<u>\$ 27,640</u>	<u>\$ 226,678</u>	<u>\$ 269,232</u>
Net Change in Fund Balance	\$ 11,006	\$ 46,712	\$ (112,896)	\$ (55,178)
Fund Balance, July 1, 2023	<u>18,959</u>	<u>54,698</u>	<u>466,834</u>	<u>540,491</u>
Fund Balance, June 30, 2024	<u><u>\$ 29,965</u></u>	<u><u>\$ 101,410</u></u>	<u><u>\$ 353,938</u></u>	<u><u>\$ 485,313</u></u>

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, 2024

District
Attorney
General
Fund

ASSETS

Equity in Pooled Cash and Investments:	
Cash with Trustee	\$ 411,866
Cash with Clerks, Register, and Sheriff	2,122
Due from Other Governments	<u>255</u>
Total Assets	<u><u>\$ 414,243</u></u>

LIABILITIES

Accounts Payable	\$ 55
Accrued Payroll	<u>711</u>
Total Liabilities	<u><u>\$ 766</u></u>

FUND BALANCES

Restricted for:	
Administration of Justice	<u>\$ 413,477</u>
Total Fund Balances	<u><u>\$ 413,477</u></u>
Total Liabilities and Fund Balances	<u><u>\$ 414,243</u></u>

DISTRICT ATTORNEY GENERAL
Sixteenth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2024

	District Attorney General Fund
	<hr/>
REVENUES	
District Attorney General Fees	\$ 26,668
Total Revenues	<hr/> \$ 26,668 <hr/>
EXPENDITURES	
Part-time Personnel	\$ 18,331
Social Security	1,137
Employer Medicare	266
Other Fringe Benefits	146
Dues and Memberships	300
Legal Notices, Recording, and Court Costs	241
Postal Charges	42
Office Supplies	230
Trustee Commissions	267
In Service/Staff Development	8,485
Other Charges	3,366
Office Equipment	125
Total Expenditures	<hr/> \$ 32,936 <hr/>
Net Change in Fund Balance	\$ (6,268)
Fund Balance, July 1, 2023	<hr/> 419,745 <hr/>
Fund Balance, June 30, 2024	<hr/> \$ 413,477 <hr/>

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, 2024

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
ASSETS			
Cash:			
Cash on Hand	\$ 0	\$ 2,874	\$ 2,874
Equity in Pooled Cash and Investments:			
Cash with Trustee	25,531	821,602	847,133
Cash with Clerks, Register, and Sheriff	0	71	71
Due from Other Governments	0	9,482	9,482
Total Assets	\$ 25,531	\$ 834,029	\$ 859,560
LIABILITIES			
Due to Litigants, Heirs, and Others	\$ 0	\$ 2,310	\$ 2,310
Total Liabilities	\$ 0	\$ 2,310	\$ 2,310
FUND BALANCES			
Restricted for:			
Administration of Justice	\$ 25,531	\$ 0	\$ 25,531
Public Safety	0	831,719	831,719
Total Fund Balances	\$ 25,531	\$ 831,719	\$ 857,250
Total Liabilities and Fund Balances	\$ 25,531	\$ 834,029	\$ 859,560

DISTRICT ATTORNEY GENERAL**Seventeenth Judicial District**

Summary of Financial Operations

For the Year Ended June 30, 2024

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
REVENUES			
District Attorney General Fees	\$ 9,300	\$ 0	\$ 9,300
Drug Control Fines	0	16,141	16,141
Drug Task Force Forfeitures and Seizures	0	47,259	47,259
Proceeds from Confiscated Property	0	16,596	16,596
Contributions and Gifts	0	15,948	15,948
Other Federal through State	0	70,000	70,000
Contributions	15,949	0	15,949
Total Revenues	\$ 25,249	\$ 165,944	\$ 191,193

EXPENDITURES

Supervisor/Director	\$ 0	\$ 48,700	\$ 48,700
Salary Supplements	0	25,756	25,756
Secretary(ies)	0	6,225	6,225
Social Security	0	2,197	2,197
Pensions	0	2,050	2,050
Medical Insurance	0	5,899	5,899
Employer Medicare	0	786	786
Communication	2,114	8,957	11,071
Contracts with Government Agencies	0	1,562	1,562
Confidential Drug Buys	0	7,720	7,720
Confidential Informant Fees	0	2,885	2,885
Other Confidential Expenses	0	1,006	1,006
Dues and Memberships	0	425	425
Maintenance and Repair Services - Vehicles	0	7,310	7,310
Postal Charges	0	758	758
Rentals	0	18,600	18,600
Towing Services	0	1,796	1,796
Travel	0	8,081	8,081

(Continued)

DISTRICT ATTORNEY GENERAL**Seventeenth Judicial District**

Summary of Financial Operations (Cont.)

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
EXPENDITURES (CONT.)			
Other Contracted Services	\$ 17,725	\$ 0	\$ 17,725
Electricity	0	2,547	2,547
Gasoline	0	11,049	11,049
Law Enforcement Supplies	0	5,463	5,463
Natural Gas	0	1,168	1,168
Office Supplies	0	4,114	4,114
Tires and Tubes	0	1,212	1,212
Utilities	0	262	262
Water and Sewer	0	725	725
Trustee's Commission	93	966	1,059
In-Service/Staff Development	6,298	3,200	9,498
Other Charges	2,343	2,769	5,112
Law Enforcement Equipment	0	1,469	1,469
Office Equipment	0	5,421	5,421
Total Expenditures	<u>\$ 28,573</u>	<u>\$ 191,078</u>	<u>\$ 219,651</u>
Net Change in Fund Balance	\$ (3,324)	\$ (25,134)	\$ (28,458)
Fund Balance, July 1, 2023	<u>28,855</u>	<u>856,853</u>	<u>885,708</u>
Fund Balance, June 30, 2024	<u><u>\$ 25,531</u></u>	<u><u>\$ 831,719</u></u>	<u><u>\$ 857,250</u></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, 2024

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
ASSETS			
Cash:			
Petty Cash	\$ 0	\$ 1,000	\$ 1,000
Cash on Hand	0	15,728	15,728
Cash in Bank	0	1,426,136	1,426,136
Equity in Pooled Cash and Investments:			
Cash with Trustee	18,638	433,246	451,884
Cash with Clerks, Register, and Sheriff	988	3,091	4,079
Accounts Receivable	2,066	29,563	31,629
Due from Other Governments	72	5,833	5,905
Prepaid Items	0	1,501	1,501
Total Assets	\$ 21,764	\$ 1,916,098	\$ 1,937,862

LIABILITIES			
Accounts Payable	\$ 600	\$ 29,975	\$ 30,575
Accrued Payroll	0	1,046	1,046
Other Payroll Deductions	0	2	2
Due to the State of Tennessee	0	2,591	2,591
Due to Litigants, Heirs, and Others	0	1,420,150	1,420,150
Total Liabilities	\$ 600	\$ 1,453,764	\$ 1,454,364

FUND BALANCES			
Restricted for:			
Prepaid Items	\$ 0	\$ 1,501	\$ 1,501
Administration of Justice	21,164	0	21,164
Public Safety	0	460,833	460,833
Total Fund Balances	\$ 21,164	\$ 462,334	\$ 483,498
Total Liabilities and Fund Balances	\$ 21,764	\$ 1,916,098	\$ 1,937,862

DISTRICT ATTORNEY GENERAL**Eighteenth Judicial District**

Summary of Financial Operations

For the Year Ended June 30, 2024

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
REVENUES			
District Attorney General Fees	\$ 14,014	\$ 0	\$ 14,014
Drug Control Fines	0	22,799	22,799
Drug Task Force Forfeitures and Seizures	0	290,953	290,953
Proceeds from Confiscated Property	0	6,000	6,000
Investment Income	0	1,269	1,269
Miscellaneous Refunds	9,825	9,574	19,399
Sale of Equipment	0	55,600	55,600
Contributions and Gifts	0	7,528	7,528
Edward Byrne Memorial Justice Assistance Grant	0	70,000	70,000
Total Revenues	\$ 23,839	\$ 463,723	\$ 487,562
EXPENDITURES			
Investigators	\$ 0	\$ 176,768	\$ 176,768
Clerical Personnel	9,320	45,760	55,080
Social Security	578	3,926	4,504
Pensions	0	5,536	5,536
Life Insurance	0	92	92
Medical Insurance	0	8,077	8,077
Dental Insurance	0	503	503
Employer Medicare	135	918	1,053
Janitorial Services	5,640	0	5,640
Audit Services	0	4,820	4,820
Communication	0	12,242	12,242
Contracts with Private Agencies	0	786	786
Data Processing Services	0	35,444	35,444
Dues and Memberships	0	1,540	1,540
Licenses	0	371	371
Maintenance Agreements	175	1,043	1,218

(Continued)

DISTRICT ATTORNEY GENERAL**Eighteenth Judicial District**

Summary of Financial Operations (Cont.)

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
EXPENDITURES (CONT.)			
Maintenance and Repair Services - Buildings	\$ 0	\$ 292	\$ 292
Maintenance and Repair Services - Vehicles	256	18,150	18,406
Pest Control	0	120	120
Postal Charges	0	820	820
Printing, Stationary, and Forms	0	1,538	1,538
Tow-in Services	0	1,548	1,548
Travel	6,775	1,176	7,951
Veterinary Services	0	1,888	1,888
Disposal Fees	0	924	924
Other Contracted Services	0	15,209	15,209
Animal Food and Supplies	0	1,076	1,076
Custodial Supplies	0	189	189
Data Processing Supplies	0	1,389	1,389
Diesel Fuel	0	141	141
Electricity	0	5,674	5,674
Gasoline	0	26,741	26,741
Food Supplies	0	2,302	2,302
Food Preparation Supplies	0	38	38
General Construction Materials	0	150	150
Law Enforcement Supplies	0	1,710	1,710
Lubricants	0	86	86
Natural Gas	0	359	359
Office Supplies	0	705	705
Small Tools	0	246	246
Uniforms	0	2,042	2,042
Vehicle Parts	0	7,785	7,785
Water and Sewer	0	195	195
Chemicals	0	160	160
Other Supplies and Materials	0	469	469

(Continued)

DISTRICT ATTORNEY GENERAL**Eighteenth Judicial District**

Summary of Financial Operations (Cont.)

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
EXPENDITURES (CONT.)			
Building and Contents Insurance	\$ 0	\$ 16,709	\$ 16,709
Trustee's Commissions	140	3,178	3,318
Inservice/Staff Development	4,250	6,250	10,500
Other Charges	0	2,141	2,141
Drug Buys	0	2,917	2,917
Payments to Confidential Informants	0	740	740
Data Processing Equipment	0	853	853
Law Enforcement Equipment	0	2,337	2,337
Motor Vehicles	0	24,591	24,591
Other Equipment	0	250	250
Total Expenditures	\$ 27,269	\$ 450,914	\$ 478,183
Net Change in Fund Balance	\$ (3,430)	\$ 12,809	\$ 9,379
Fund Balance, July 1, 2023	24,594	449,525	474,119
Fund Balance, June 30, 2024	\$ 21,164	\$ 462,334	\$ 483,498

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, 2024

	District Attorney General		Total District Attorney General	Drug Task Force Fund	Total All Funds
	Fraud and Economic Crimes	Victims Assessment Program			
ASSETS					
Cash:					
Cash on Hand	\$ 0	\$ 0	\$ 0	\$ 18,876	\$ 18,876
Equity in Pooled Cash and Investments:					
Cash with Trustee	16,492	80,307	96,799	891,359	988,158
Accounts Receivable	650	0	650	274	924
Due from Other Governments	285	0	285	24,744	25,029
Total Assets	<u>\$ 17,427</u>	<u>\$ 80,307</u>	<u>\$ 97,734</u>	<u>\$ 935,253</u>	<u>\$ 1,032,987</u>
LIABILITIES					
Accounts Payable	\$ 81	\$ 0	\$ 81	\$ 1,959	\$ 2,040
Other Current Liabilities	0	0	0	71,484	71,484
Total Liabilities	<u>\$ 81</u>	<u>\$ 0</u>	<u>\$ 81</u>	<u>\$ 73,443</u>	<u>\$ 73,524</u>
FUND BALANCES					
Restricted for:					
Administration of Justice	\$ 17,346	\$ 80,307	\$ 97,653	\$ 0	\$ 97,653
Public Safety	0	0	0	861,810	861,810
Total Fund Balances	<u>\$ 17,346</u>	<u>\$ 80,307</u>	<u>\$ 97,653</u>	<u>\$ 861,810</u>	<u>\$ 959,463</u>
Total Liabilities and Fund Balances	<u>\$ 17,427</u>	<u>\$ 80,307</u>	<u>\$ 97,734</u>	<u>\$ 935,253</u>	<u>\$ 1,032,987</u>

DISTRICT ATTORNEY GENERAL
Nineteenth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2024

	District Attorney General				
	Fraud and Economic Crimes	(1) Victims Assessment Program	Total District Attorney General	Drug Task Force Fund	Total All Funds
REVENUES					
Drug Control Fines	\$ 0	\$ 0	\$ 0	\$ 579	\$ 579
Drug Task Force Forfeitures and Seizures	0	0	0	224,040	224,040
Proceeds from Confiscated Property	0	0	0	24,474	24,474
Sale of Equipment	0	0	0	3,825	3,825
District Attorney General Fees	13,925	0	13,925	0	13,925
Victims Assistance Assessments	0	19,947	19,947	0	19,947
Contributions	0	0	0	5,000	5,000
Other Local Revenues	0	0	0	22,805	22,805
Other State Revenues	0	0	0	38,297	38,297
Total Revenues	\$ 13,925	\$ 19,947	\$ 33,872	\$ 319,020	\$ 352,892
EXPENDITURES					
Overtime Pay	\$ 0	\$ 0	\$ 0	\$ 40,946	\$ 40,946
Social Security	0	0	0	22	22
Employer Medicare	0	0	0	5	5
Audit Services	0	0	0	1,267	1,267
Communications	1,206	0	1,206	14,031	15,237
Confidential Drug Enforcement Payments	0	0	0	16,787	16,787
Contributions	0	2,000	2,000	0	2,000
Licenses	0	0	0	594	594
Postal Charges	0	0	0	146	146
Rentals	0	0	0	2,539	2,539
Travel	5,697	0	5,697	0	5,697
Tuition	8,850	0	8,850	0	8,850
Other Contracted Services	0	3,280	3,280	2,230	5,510

(Continued)

DISTRICT ATTORNEY GENERAL
Nineteenth Judicial District
Summary of Financial Operations (Cont.)

	District Attorney General				
	Fraud and Economic Crimes	(1) Victims Assessment Program	Total District Attorney General	Drug Task Force Fund	Total All Funds
EXPENDITURES (CONT.)					
Law Enforcement Supplies	\$ 0	\$ 0	\$ 0	\$ 10,767	\$ 10,767
Library Books/Media	325	0	325	0	325
Office Supplies	0	0	0	470	470
Other Supplies and Materials	325	740	1,065	4,967	6,032
Building and Contents Insurance	0	0	0	5,785	5,785
Communication Equipment	0	0	0	515	515
Furniture and Fixtures	0	0	0	921	921
Law Enforcement Equipment	0	0	0	1,349	1,349
Office Equipment	0	0	0	235	235
Other Capital Outlay	0	0	0	18,442	18,442
Total Expenditures	<u>\$ 16,403</u>	<u>\$ 6,020</u>	<u>\$ 22,423</u>	<u>\$ 122,018</u>	<u>\$ 144,441</u>
Net Change in Fund Balances	\$ (2,478)	13,927	11,449	\$ 197,002	\$ 208,451
Fund Balances, July 1, 2023	<u>19,824</u>	<u>66,380</u>	<u>86,204</u>	<u>664,808</u>	<u>751,012</u>
Fund Balances, June 30, 2024	<u>\$ 17,346</u>	<u>\$ 80,307</u>	<u>\$ 97,653</u>	<u>\$ 861,810</u>	<u>\$ 959,463</u>

(1) All Victim Assessment 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 review.

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, 2024

	District Attorney General Fund	Federal Asset Forfeiture Fund	Drug Task Force Fund	Total All Funds
ASSETS				
Cash:				
Cash on Hand	\$ 0	\$ 43,211	\$ 0	\$ 43,211
Equity in Pooled Cash and Investments:				
Cash with Trustee	212,240	0	349,341	561,581
Accounts Receivable	1,337	176	243	1,756
Accrued Interest Receivable	0	0	1,492	1,492
Total Assets	<u>\$ 213,577</u>	<u>\$ 43,387</u>	<u>\$ 351,076</u>	<u>\$ 608,040</u>
LIABILITIES				
Accounts Payable	\$ 0	\$ 0	\$ 570	\$ 570
Accrued Payroll	0	0	4,525	4,525
Due to Other Funds	0	0	42	42
Other Current Liabilities	100	888	315,368	316,356
Total Liabilities	<u>\$ 100</u>	<u>\$ 888</u>	<u>\$ 320,505</u>	<u>\$ 321,493</u>
FUND BALANCES				
Restricted for:				
Administration of Justice	\$ 213,477	42,499	\$ 0	\$ 255,976
Public Safety	0	0	30,571	30,571
Total Fund Balances	<u>\$ 213,477</u>	<u>\$ 42,499</u>	<u>\$ 30,571</u>	<u>\$ 286,547</u>
Total Liabilities and Fund Balances	<u>\$ 213,577</u>	<u>\$ 43,387</u>	<u>\$ 351,076</u>	<u>\$ 608,040</u>

DISTRICT ATTORNEY GENERAL**Twentieth Judicial District**

Summary of Financial Operations

For the Year Ended June 30, 2024

	District Attorney General Fund	Metro Appropriations	Federal Asset Forfeiture Fund	Drug Task Force Fund	Total All Funds
REVENUES					
District Attorney General Fees	\$ 8,355	\$ 0	\$ 0	\$ 0	\$ 8,355
Drug Control Fines	0	0	0	2,916	2,916
Forfeitures and Seizures	0	0	24,257	0	24,257
Proceeds from Confiscated Property	0	0	0	4,463	4,463
Other General Service Charges	10,594	425	0	0	11,019
Investment Income	0	0	1,843	26,023	27,866
Other State Revenues	0	601,201	0	0	601,201
Other Federal through State	0	252,204	0	0	252,204
Total Revenues	\$ 18,949	\$ 853,830	\$ 26,100	\$ 33,402	\$ 932,281
EXPENDITURES					
Longevity Pay	\$ 0	\$ 21,808	\$ 0	\$ 935	\$ 22,743
Overtime Pay	0	7,953,430	0	0	7,953,430
Other Salaries and Wages	0	444,142	0	202,036	646,178
Social Security	0	859,205	0	12,044	871,249
Pensions	0	939,012	0	22,943	961,955
Employee and Dependent Insurance	0	14,319	0	11,304	25,623
Life Insurance	0	33,165	0	167	33,332
Dental Insurance	0	104,377	0	460	104,837
Employer Medicare	0	39,719	0	2,871	42,590
Other Fringe Benefits	0	0	0	14	14
Communication	0	124,293	0	6,360	130,653
Data Processing Services	0	359,754	0	47,290	407,044
Dues and Memberships	0	12,300	0	0	12,300
Legal Services	0	20,376	0	0	20,376
Maintenance and Repair Services - Office					
Equipment	0	24,905	0	10,341	35,246
Maintenance and Repair Services - Vehicles	0	36,531	0	0	36,531
Postal Charges	0	11,692	0	0	11,692
Printing, Stationary, and Forms	0	410	0	0	410
Rentals	0	1,039,831	0	0	1,039,831
Travel	0	68,363	0	2,504	70,867
Disposal Fees	0	5,340	0	0	5,340
Custodial Supplies	0	326	0	0	326
Gasoline	0	3,123	0	0	3,123
Office Supplies	0	8,919	0	0	8,919
Periodicals	0	9,460	0	0	9,460

(Continued)

DISTRICT ATTORNEY GENERAL
Twentieth Judicial District
Summary of Financial Operations (Cont.)

	District Attorney General Fund	Metro Appropriations	Federal Asset Forfeiture Fund	Drug Task Force Fund	Total All Funds
EXPENDITURES (CONT.)					
Other Supplies and Materials	\$ 0	\$ 40,012	\$ 0	\$ 0	\$ 40,012
In-Service/Staff Development	0	8,510	0	0	8,510
Other Charges	0	0	0	400	400
Data Processing Equipment	0	80	0	0	80
Furniture and Fixtures	0	11	0	0	11
Office Equipment	0	6,336	0	0	6,336
Total Expenditures	<u>\$ 0</u>	<u>\$ 12,189,749</u>	<u>\$ 0</u>	<u>\$ 319,669</u>	<u>\$ 12,509,418</u>
OTHER FINANCING SOURCES (USES)					
Funds Provided by Metro Appropriations	\$ 0	\$ 11,340,496	\$ 0	\$ 0	\$ 11,340,496
Transfers to VOCA Grant	0	(4,577)	0	0	(4,577)
Total Other Financing Sources (Uses)	<u>\$ 0</u>	<u>\$ 11,335,919</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 11,335,919</u>
Net Change in Fund Balance	\$ 18,949	\$ 0	26,100	(286,267)	\$ (241,218)
Fund Balance, July 1, 2023	<u>194,528</u>	<u>0</u>	<u>16,399</u>	<u>316,838</u>	<u>527,765</u>
Fund Balance, June 30, 2024	<u>\$ 213,477</u>	<u>\$ 0</u>	<u>\$ 42,499</u>	<u>\$ 30,571</u>	<u>\$ 286,547</u>

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, 2024

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
ASSETS			
Cash:			
Cash on Hand	\$ 0	\$ 4,831	\$ 4,831
Equity in Pooled Cash and Investments:			
Cash with Trustee	168,842	408,178	577,020
Accounts Receivable	0	40	40
	<hr/>		
Total Assets	\$ 168,842	\$ 413,049	\$ 581,891
FUND BALANCES			
Restricted for:			
Administration of Justice	\$ 168,842	\$ 0	\$ 168,842
Public Safety	0	413,049	413,049
	<hr/>		
Total Fund Balances	\$ 168,842	\$ 413,049	\$ 581,891
	<hr/>		

DISTRICT ATTORNEY GENERAL**Twenty-first Judicial District**

Summary of Financial Operations

For the Year Ended June 30, 2024

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
REVENUES			
District Attorney General Fees	\$ 16,397	\$ 0	\$ 16,397
Drug Control Fines	0	5,679	5,679
Drug Task Force Forfeitures and Seizures	0	1,900	1,900
Proceeds from Confiscated Property	0	18,063	18,063
Other Local Revenues	24,959	0	24,959
Sale of Materials and Supplies	0	363	363
Investment Income	0	32,820	32,820
Miscellaneous Refunds	0	4,287	4,287
Contributions and Gifts	0	8,000	8,000
Other	0	16,799	16,799
Total Revenues	<u>\$ 41,356</u>	<u>\$ 87,911</u>	<u>\$ 129,267</u>
EXPENDITURES			
Supervisor/Director	\$ 0	\$ 18,504	\$ 18,504
Medical Insurance	0	42	42
Accounting Services	0	600	600
Communication	2,850	3,103	5,953
Dues and Memberships	300	585	885
Operating Lease Payments	0	23,700	23,700
Maintenance Agreements	0	2,576	2,576
Maintenance and Repair Services - Office Equipment	225	0	225
Maintenance and Repair Services - Vehicles	0	1,764	1,764
Postal Charges	0	113	113
Printing, Stationery, and Forms	0	45	45
Rentals	0	2,797	2,797
Travel	3,351	910	4,261
Tuition	0	415	415
Other Contracted Services	0	9,473	9,473

(Continued)

DISTRICT ATTORNEY GENERAL**Twenty-first Judicial District**

Summary of Financial Operations (Cont.)

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<hr/>			
EXPENDITURES (CONT.)			
Utilities	\$ 0	\$ 5,436	\$ 5,436
Gasoline	0	3,340	3,340
Law Enforcement Supplies	0	48	48
Office Supplies	169	402	571
Other Supplies and Materials	1,494	15	1,509
Building and Contents Insurance	0	3,264	3,264
Liability Insurance	0	8,621	8,621
Vehicle and Equipment Insurance	0	4,702	4,702
In Service/Staff Development	8,607	0	8,607
Trustee's Commissions	414	484	898
Other Charges	3,063	360	3,423
Furniture and Fixtures	137	0	137
Total Expenditures	<hr/> \$ 20,610	<hr/> \$ 91,299	<hr/> \$ 111,909
Net Change in Fund Balance	\$ 20,746	\$ (3,388)	\$ 17,358
Fund Balance, July 1, 2023	<hr/> 148,096	<hr/> 416,437	<hr/> 564,533
Fund Balance, June 30, 2024	<hr/> \$ 168,842	<hr/> \$ 413,049	<hr/> \$ 581,891

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, 2024

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
ASSETS			
Cash:			
Cash on Hand	\$ 0	\$ 605	\$ 605
Cash in Bank	0	23,587	23,587
Equity in Pooled Cash and Investments:			
Cash with Trustee	17,803	99,976	117,779
Accounts Receivable	0	2,232	2,232
Total Assets	\$ 17,803	\$ 126,400	\$ 144,203
LIABILITIES			
Accounts Payable	\$ 0	\$ 2,033	\$ 2,033
Due to Litigants, Heirs, and Others	0	20,291	20,291
Total Liabilities	\$ 0	\$ 22,324	\$ 22,324
FUND BALANCES			
Restricted for:			
Administration of Justice	\$ 17,803	\$ 0	\$ 17,803
Public Safety	0	104,076	104,076
Total Fund Balances	\$ 17,803	\$ 104,076	\$ 121,879
Total Liabilities and Fund Balances	\$ 17,803	\$ 126,400	\$ 144,203

DISTRICT ATTORNEY GENERAL**Twenty-second Judicial District**

Summary of Financial Operations

For the Year Ended June 30, 2024

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
REVENUES			
District Attorney General Fees	\$ 12,033	\$ 0	\$ 12,033
Fines	0	11,532	11,532
Drug Task Force Forfeitures and Seizures	0	5,499	5,499
Proceeds from Confiscated Property	0	8,534	8,534
Investment Income	0	140	140
Other Federal Through State	0	70,000	70,000
Total Revenues	\$ 12,033	\$ 95,705	\$ 107,738

EXPENDITURES

Investigators	\$ 0	\$ 59,102	\$ 59,102
Longevity	0	2,800	2,800
Social Security	0	3,851	3,851
Pensions	0	3,161	3,161
Medical Insurance	0	9,150	9,150
Unemployment Compensation	0	63	63
Employer Medicare	0	901	901
Audit Services	0	1,720	1,720
Communication	2,000	1,784	3,784
Data Processing Services	0	110	110
Confidential Drug Enforcement Payments	0	5,100	5,100
Dues and Memberships	0	800	800
Legal Notices, Recording and Court Costs	0	6	6
Maintenance and Repair Services - Vehicles	0	386	386
Printing, Stationery, and Forms	78	0	78
Travel	434	787	1,221
Tuition	0	300	300
Food Supplies	0	15	15
Gasoline	0	1,750	1,750

(Continued)

DISTRICT ATTORNEY GENERAL**Twenty-second Judicial District**

Summary of Financial Operations (Cont.)

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<hr/>			
EXPENDITURES (CONT.)			
Vehicle Parts	\$ 0	\$ 83	\$ 83
Trustee's Commissions	120	244	364
Workers' Compensation Insurance	0	1,132	1,132
In-Service/Staff Development	4,155	0	4,155
Other Charges	33	0	33
Office Equipment	1,767	0	1,767
Total Expenditures	<hr/> \$ 8,587	<hr/> \$ 93,245	<hr/> \$ 101,832
Net Change in Fund Balance	\$ 3,446	\$ 2,460	\$ 5,906
Fund Balance, July 1, 2023	<hr/> 14,357	<hr/> 101,616	<hr/> 115,973
Fund Balance, June 30, 2024	<hr/> \$ 17,803	<hr/> \$ 104,076	<hr/> \$ 121,879

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, 2024

	District Attorney General Fund	City/ County Appropriations	Drug Task Force Fund	Total All Funds
ASSETS				
Cash:				
Cash on Hand	\$ 0	\$ 0	\$ 9,175	\$ 9,175
Equity in Pooled Cash and Investments:				
Cash with Trustee	20,493	31,137	4,336,517	4,388,147
Accounts Receivable	669	0	10,905	11,574
Due from Other Governments	488	0	19,292	19,780
Total Assets	\$ 21,650	\$ 31,137	\$ 4,375,889	\$ 4,428,676
LIABILITIES				
Accounts Payable	\$ 0	\$ 0	\$ 124,906	\$ 124,906
Other Current Liabilities	0	0	561,464	561,464
Total Liabilities	\$ 0	\$ 0	\$ 686,370	\$ 686,370
FUND BALANCES				
Restricted for:				
Administration of Justice	\$ 21,650	\$ 31,137	\$ 0	\$ 52,787
Public Safety	0	0	3,689,519	3,689,519
Total Fund Balances	\$ 21,650	\$ 31,137	\$ 3,689,519	\$ 3,742,306
Total Liabilities and Fund Balances	\$ 21,650	\$ 31,137	\$ 4,375,889	\$ 4,428,676

DISTRICT ATTORNEY GENERAL
Twenty-third Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2024

	District Attorney General Fund	City/ County Appropriations	Drug Task Force Fund	Total All Funds
REVENUES				
District Attorney General Fees	\$ 16,561	\$ 0	\$ 0	\$ 16,561
Drug Control Fines	0	0	43,236	43,236
Drug Task Force Forfeitures and Seizures	0	0	1,025,613	1,025,613
Proceeds from Confiscated Property	0	0	158,190	158,190
Investment Income	0	0	67,362	67,362
Miscellaneous Refunds	0	0	10,266	10,266
Drug Task Force Grants	0	0	77,132	77,132
Asset Forfeiture Funds	0	0	202,793	202,793
Insurance Recovery	0	0	7,932	7,932
Total Revenues	\$ 16,561	\$ 0	\$ 1,592,524	\$ 1,609,085
EXPENDITURES				
Investigators	\$ 0	\$ 0	\$ 450,956	\$ 450,956
Accountants/Bookkeepers	0	0	2,400	2,400
Salary Supplements	0	0	169,892	169,892
Other Salaries and Wages	0	37,029	0	37,029
In-service Training	0	0	4,440	4,440
Social Security	0	2,555	34,655	37,210
Life Insurance	0	0	796	796
Medical Insurance	0	0	83,779	83,779
Dental Insurance	0	0	3,301	3,301
Disability Insurance	0	0	902	902
Unemployment Compensation	0	86	106	192
Local Retirement	0	0	31,735	31,735
Communication	0	0	16,295	16,295
Contracts with Government Agencies	0	0	508,087	508,087
Drug Buys	0	0	3,535	3,535
Confidential Drug Enforcement Payments	0	0	1,270	1,270
Lease Payments	0	0	21,108	21,108
Maintenance and Repair Services - Buildings	0	0	12,662	12,662
Maintenance and Repair Services - Vehicles	0	0	34,636	34,636

(Continued)

DISTRICT ATTORNEY GENERAL**Twenty-third Judicial District**

Summary of Financial Operations (Cont.)

	District Attorney General Fund	City/ County Appropriations	Drug Task Force Fund	Total All Funds
EXPENDITURES (CONT.)				
Postal Charges	\$ 0	\$ 0	\$ 238	\$ 238
Tow-in Services	0	0	1,225	1,225
Travel	0	1,775	9,926	11,701
Animal Food and Supplies	0	0	8,557	8,557
Gasoline	0	0	27,695	27,695
Instructional Supplies and Materials	0	0	10,000	10,000
Office Supplies	200	0	3,940	4,140
Uniforms	0	0	2,004	2,004
Utilities	0	0	11,640	11,640
Trustee's Commissions	151	0	2,688	2,839
Workers' Compensation Insurance	0	1,470	50	1,520
Other Charges	12,953	1,150	10,807	24,910
Law Enforcement Equipment	0	0	165,657	165,657
Motor Vehicles	0	0	103,557	103,557
Total Expenditures	\$ 13,304	\$ 44,065	\$ 1,738,539	\$ 1,795,908
OTHER FINANCING SOURCES (USES)				
City/County Appropriations (1)	\$ 0	\$ 36,670	\$ 0	\$ 36,670
Total Other Financing Sources (Uses)	\$ 0	\$ 36,670	\$ 0	\$ 36,670
Net Change in Fund Balance	\$ 3,257	\$ (7,395)	\$ (146,015)	\$ (150,153)
Fund Balance, July 1, 2023	18,393	38,532	3,835,534	3,892,459
Fund Balance, June 30, 2024	\$ 21,650	\$ 31,137	\$ 3,689,519	\$ 3,742,306

- (1) Counties of Cheatham (\$18,000), Humphreys (\$6,000), Houston (\$2,586), Stewart (\$2,584), and cities of Ashland City (\$3,000), McEwen (\$1,500), 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, 2024

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
ASSETS			
Cash:			
Cash on Hand	\$ 0	\$ 8,299	\$ 8,299
Cash in Bank	0	1,301,174	1,301,174
Equity in Pooled Cash and Investments:			
Cash with Trustee	123,710	2,082,457	2,206,167
Cash with Clerks, Register, and Sheriff	0	777	777
Due from Other Governments	580	979	1,559
Total Assets	\$ 124,290	\$ 3,393,686	\$ 3,517,976
LIABILITIES			
Due to Litigants, Heirs, and Others	\$ 0	\$ 1,298,404	\$ 1,298,404
Total Liabilities	\$ 0	\$ 1,298,404	\$ 1,298,404
FUND BALANCES			
Restricted for:			
Administration of Justice	\$ 124,290	\$ 0	\$ 124,290
Public Safety	0	2,095,282	2,095,282
Total Fund Balances	\$ 124,290	\$ 2,095,282	\$ 2,219,572
Total Liabilities and Fund Balances	\$ 124,290	\$ 3,393,686	\$ 3,517,976

DISTRICT ATTORNEY GENERAL**Twenty-fourth Judicial District**

Summary of Financial Operations

For the Year Ended June 30, 2024

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
REVENUES			
District Attorney General Fees	\$ 19,426	\$ 0	\$ 19,426
Drug Control Fines	0	52,734	52,734
Drug Task Force Forfeitures and Seizures	0	1,556,794	1,556,794
Proceeds from Confiscated Property	0	77,556	77,556
Other General Service Charges	0	2,400	2,400
Investment Income	0	5,043	5,043
Miscellaneous Refunds	0	1,670	1,670
Sale of Equipment	0	232,148	232,148
Damages Recovered from Individuals	0	10,000	10,000
Drug Task Force Grant	0	44,154	44,154
Other Direct Federal Revenue	0	33,910	33,910
Other	0	2,025	2,025
Total Revenues	\$ 19,426	\$ 2,018,434	\$ 2,037,860

EXPENDITURES

Clerical Personnel	\$ 0	\$ 34,326	\$ 34,326
Over-time	0	636	636
In-Service Training	0	21,654	21,654
Other Per Diem and Fees	0	10,304	10,304
Social Security	0	10,471	10,471
Pensions	0	8,818	8,818
Medical Insurance	0	16,714	16,714
Employer Medicare	0	2,433	2,433
Communication	0	19,598	19,598
Confidential Drug Enforcement Payments	0	134,160	134,160
Dues and Memberships	0	5,488	5,488
Licenses	0	884	884
Maintenance and Repair Services - Buildings	0	66	66

(Continued)

DISTRICT ATTORNEY GENERAL**Twenty-fourth Judicial District**

Summary of Financial Operations (Cont.)

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
EXPENDITURES (CONT.)			
Maintenance and Repair Services - Equipment	\$ 0	\$ 2,830	\$ 2,830
Maintenance and Repair Services - Office Equipment	0	8,043	8,043
Maintenance and Repair Services - Vehicles	0	18,666	18,666
Matching Share of Confiscated Property	0	257,590	257,590
Postal Charges	0	947	947
Remittance of Revenue Collected	0	452	452
Rentals	0	36,000	36,000
Towing Services	0	5,980	5,980
Travel	0	28,915	28,915
Tuition	4,450	0	4,450
Veterinary Services	0	402	402
Other Contracted Services	0	20,712	20,712
Electricity	0	7,898	7,898
Food Supplies	0	2,478	2,478
Gasoline	0	78,146	78,146
Law Enforcement Supplies	0	13,151	13,151
Natural Gas	0	929	929
Office Supplies	439	9,071	9,510
Uniforms	0	4,602	4,602
Vehicle Parts	0	60,500	60,500
Water and Sewer	0	892	892
Other Supplies and Materials	0	4,581	4,581
Trustee's Commission	194	16,885	17,079
Vehicle and Equipment Insurance	0	13,668	13,668
Other Charges	0	167	167
Communication Equipment	0	2,553	2,553
Law Enforcement Equipment	0	63,219	63,219
Motor Vehicles	0	205,554	205,554

(Continued)

DISTRICT ATTORNEY GENERAL**Twenty-fourth Judicial District**

Summary of Financial Operations (Cont.)

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<hr/>			
EXPENDITURES (CONT.)			
Other Equipment	\$ 0	\$ 11,500	\$ 11,500
Other Capital Outlay	0	3,250	3,250
Total Expenditures	<u>\$ 5,083</u>	<u>\$ 1,145,133</u>	<u>\$ 1,150,216</u>
 OTHER FINANCING SOURCES (USES)			
Insurance Recovery	\$ 0	\$ 57,988	\$ 57,988
Transfers to District Attorneys General Conference - Salary and Benefits	0	(23,998)	(23,998)
Transfers to Other Governmental Units in District - Salary and Benefits	0	(157,129)	(157,129)
Total Other Financing Sources (Uses)	<u>\$ 0</u>	<u>\$ (123,139)</u>	<u>\$ (123,139)</u>
 Net Change in Fund Balance			
	\$ 14,343	\$ 750,162	\$ 764,505
Fund Balance, July 1, 2023	<u>109,947</u>	<u>1,345,120</u>	<u>1,455,067</u>
 Fund Balance, June 30, 2024			
	<u>\$ 124,290</u>	<u>\$ 2,095,282</u>	<u>\$ 2,219,572</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, 2024

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
ASSETS			
Equity in Pooled Cash and Investments:			
Cash with Trustee	\$ 130,691	\$ 466,571	\$ 597,262
Total Assets	\$ 130,691	\$ 466,571	\$ 597,262
LIABILITIES			
Accounts Payable	\$ 0	\$ 1,542	\$ 1,542
Total Liabilities	\$ 0	\$ 1,542	\$ 1,542
FUND BALANCES			
Restricted for:			
Administration of Justice	\$ 130,691	\$ 0	\$ 130,691
Public Safety	0	465,029	465,029
Total Fund Balances	\$ 130,691	\$ 465,029	\$ 595,720
Total Liabilities and Fund Balances	\$ 130,691	\$ 466,571	\$ 597,262

DISTRICT ATTORNEY GENERAL**Twenty-fifth Judicial District**

Summary of Financial Operations

For the Year Ended June 30, 2024

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
REVENUES			
District Attorney General Fees	\$ 15,683	\$ 0	\$ 15,683
Drug Control Fines	0	13,803	13,803
Drug Task Force Forfeitures and Seizures	0	29,523	29,523
Miscellaneous Refunds	600	602	1,202
Drug Task Force Grant	0	70,000	70,000
Asset Forfeiture Funds	0	89,671	89,671
Contracted Services	0	5,250	5,250
Total Revenues	\$ 16,283	\$ 208,849	\$ 225,132
EXPENDITURES			
Director	\$ 0	\$ 82,108	\$ 82,108
Deputies	0	24,768	24,768
Social Security	0	7,783	7,783
Pensions	0	3,284	3,284
Medical Insurance	0	24,429	24,429
Audit Services	0	1,181	1,181
Communication	1,224	2,737	3,961
Confidential Drug Enforcement Payments	0	4,500	4,500
Dues and Memberships	3,385	560	3,945
Maintenance and Repair Services - Vehicles	0	14,466	14,466
Travel	22,135	8,168	30,303
Remittance of Revenue Collected	0	7,402	7,402
Other Contracted Services	0	4,430	4,430
Gasoline	0	16,037	16,037
Law Enforcement Supplies	365	87	452
Office Supplies	2,110	2,646	4,756
Uniforms	0	10,679	10,679
Vehicle and Equipment Insurance	0	1,900	1,900

(Continued)

DISTRICT ATTORNEY GENERAL**Twenty-fifth Judicial District**

Summary of Financial Operations (Cont.)

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<hr/>			
EXPENDITURES (CONT.)			
Workers' Compensation Insurance	\$ 0	\$ 2,002	\$ 2,002
Other Charges	8,820	0	8,820
Law Enforcement Equipment	0	26,772	26,772
Motor Vehicles	0	148,942	148,942
Total Expenditures	<u>\$ 38,039</u>	<u>\$ 394,881</u>	<u>\$ 432,920</u>
Net Change in Fund Balance	\$ (21,756)	\$ (186,032)	\$ (207,788)
Fund Balance, July 1, 2023	<u>152,447</u>	<u>651,061</u>	<u>803,508</u>
Fund Balance, June 30, 2024	<u><u>\$ 130,691</u></u>	<u><u>\$ 465,029</u></u>	<u><u>\$ 595,720</u></u>

TWENTY-SIXTH JUDICIAL DISTRICT

TWENTY-SIXTH JUDICIAL DISTRICT

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

DISTRICT ATTORNEY GENERAL
Twenty-sixth Judicial District
Balance Sheet
June 30, 2024

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
ASSETS			
Cash:			
Cash on Hand	\$ 0	\$ 4,675	\$ 4,675
Equity in Pooled Cash and Investments:			
Cash with Trustee	17,065	120,032	137,097
Cash with Clerks, Register, and Sheriff	216	0	216
Due from Other Governments	0	5,898	5,898
Total Assets	\$ 17,281	\$ 130,605	\$ 147,886
FUND BALANCES			
Restricted for:			
Administration of Justice	\$ 17,281	\$ 0	\$ 17,281
Public Safety	0	130,605	130,605
Total Fund Balances	\$ 17,281	\$ 130,605	\$ 147,886

DISTRICT ATTORNEY GENERAL
Twenty-sixth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2024

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
REVENUES			
District Attorney General Fees	\$ 6,577	\$ 0	\$ 6,577
Proceeds from Confiscated Property	0	75,202	75,202
Miscellaneous Refunds	110	0	110
Sale of Equipment	0	1,840	1,840
Damages Recovered from Individuals	0	5,844	5,844
Drug Task Force Grant	0	70,000	70,000
Contributions	0	10,000	10,000
Total Revenues	\$ 6,687	\$ 162,886	\$ 169,573
EXPENDITURES			
Communication	\$ 4,300	\$ 0	\$ 4,300
Data Processing Services	0	584	584
Confidential Drug Enforcement Payments	0	10,475	10,475
Dues and Memberships	0	225	225
Travel	1,049	7,510	8,559
Other Contracted Services	0	72,082	72,082
Law Enforcement Supplies	0	6,930	6,930
Office Supplies	0	1,323	1,323
Trustee's Commission	69	752	821
Other Charges	0	494	494
Total Expenditures	\$ 5,418	\$ 100,375	\$ 105,793
Net Change in Fund Balance	\$ 1,269	\$ 62,511	\$ 63,780
Fund Balance, July 1, 2023	16,012	68,094	84,106
Fund Balance, June 30, 2024	\$ 17,281	\$ 130,605	\$ 147,886

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, 2024

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
ASSETS			
Cash:			
Cash on Hand	\$ 0	\$ 8,130	\$ 8,130
Cash in Bank	0	22,636	22,636
Equity in Pooled Cash and Investments:			
Cash with Trustee	92,064	60,632	152,696
Cash with Clerks, Register, and Sheriff	133	0	133
Total Assets	<u>\$ 92,197</u>	<u>\$ 91,398</u>	<u>\$ 183,595</u>
FUND BALANCES			
Restricted for:			
Administration of Justice	\$ 92,197	\$ 0	\$ 92,197
Public Safety	0	91,398	91,398
Total Fund Balances	<u>\$ 92,197</u>	<u>\$ 91,398</u>	<u>\$ 183,595</u>

DISTRICT ATTORNEY GENERAL**Twenty-seventh Judicial District**

Summary of Financial Operations

For the Year Ended June 30, 2024

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
REVENUES			
District Attorney General Fees	\$ 17,896	\$ 0	\$ 17,896
Drug Control Fines	0	14,647	14,647
Drug Task Force Forfeitures and Seizures	0	67,384	67,384
Miscellaneous Refunds	0	432	432
Total Revenues	<u>\$ 17,896</u>	<u>\$ 82,463</u>	<u>\$ 100,359</u>
EXPENDITURES			
Communication	\$ 3,874	\$ 5,500	\$ 9,374
Contributions	5,975	0	5,975
Data Processing Services	0	2,126	2,126
Dues and Memberships	350	4,794	5,144
Maintenance and Repair Services - Vehicles	0	5,346	5,346
Travel	4,295	6,422	10,717
Other Contracted Services	0	14,113	14,113
Office Supplies	2,217	15,096	17,313
Uniforms	0	1,356	1,356
Utilities	0	115	115
Trustee's Commission	181	597	778
Vehicle and Equipment Insurance	0	900	900
Other Charges	0	1,914	1,914
Law Enforcement Equipment	0	1,098	1,098
Motor Vehicles	0	42,516	42,516
Total Expenditures	<u>\$ 16,892</u>	<u>\$ 101,893</u>	<u>\$ 118,785</u>
OTHER FINANCING SOURCES (USES)			
Insurance Recovery	<u>\$ 0</u>	<u>\$ 1,937</u>	<u>\$ 1,937</u>
Net Change in Fund Balance	\$ 1,004	\$ (17,493)	\$ (16,489)
Fund Balance, July 1, 2023	<u>91,193</u>	<u>108,891</u>	<u>200,084</u>
Fund Balance, June 30, 2024	<u><u>\$ 92,197</u></u>	<u><u>\$ 91,398</u></u>	<u><u>\$ 183,595</u></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, 2024

District
Attorney
General
Fund

ASSETS

Equity in Pooled Cash and Investments:

Cash with Trustee

\$ 60,212

Cash with Clerks, Register, and Sheriff

457

Accounts Receivable

645

Total Assets

\$ 61,314

FUND BALANCE

Restricted for Administration of Justice

\$ 61,314

Total Fund Balance

\$ 61,314

DISTRICT ATTORNEY GENERAL
Twenty-eighth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2024

	District Attorney General Fund
REVENUES	
District Attorney General Fees	\$ 10,807
Total Revenues	<u>\$ 10,807</u>
EXPENDITURES	
In-Service Training	\$ 3,200
Rentals	3,000
Travel	3,170
Library Books/Media	310
Office Supplies	2,461
Trustee's Commission	109
Other Charges	2,791
Total Expenditures	<u>\$ 15,041</u>
Net Change in Fund Balance	\$ (4,234)
Fund Balance, July 1, 2023	<u>65,548</u>
Fund Balance, June 30, 2024	<u><u>\$ 61,314</u></u>

TWENTY-NINTH JUDICIAL DISTRICT

TWENTY-NINTH JUDICIAL DISTRICT

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

DISTRICT ATTORNEY GENERAL
Twenty-ninth Judicial District
Balance Sheet
June 30, 2024

	District Attorney General Fund
ASSETS	
Equity in Pooled Cash and Investments:	
Cash with Trustee	\$ 39,267
Accounts Receivable	<u>1,009</u>
Total Assets	<u><u>\$ 40,276</u></u>
FUND BALANCE	
Restricted for Administration of Justice	<u>\$ 40,276</u>
Total Fund Balance	<u><u>\$ 40,276</u></u>

DISTRICT ATTORNEY GENERAL
Twenty-ninth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2024

	District Attorney General Fund
REVENUES	
District Attorney General Fees	\$ 13,854
Total Revenues	<u>\$ 13,854</u>
EXPENDITURES	
Dues and Memberships	\$ 638
Office Supplies	386
Trustee's Commission	131
In-Service/Staff Development	3,195
Other Charges	518
Total Expenditures	<u>\$ 4,868</u>
Net Change in Fund Balance	\$ 8,986
Fund Balance, July 1, 2023	<u>31,290</u>
Fund Balance, June 30, 2024	<u><u>\$ 40,276</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, 2024

	District Attorney General Fund	Drug Task Force Fund	Other Funds	Total All Funds
ASSETS				
Cash:				
Cash on Hand	\$ 0	\$ 8,751	\$ 0	\$ 8,751
Cash in Bank	0	27	0	27
Equity in Pooled Cash and Investments:				
Cash with Trustee	17,283	5,004,620	2,303,190	7,325,093
Total Assets	<u>\$ 17,283</u>	<u>\$ 5,013,398</u>	<u>\$ 2,303,190</u>	<u>\$ 7,333,871</u>
LIABILITIES				
Due to Litigants, Heirs, and Others	\$ 0	\$ 3,063,370	\$ 0	\$ 3,063,370
Total Liabilities	<u>\$ 0</u>	<u>\$ 3,063,370</u>	<u>\$ 0</u>	<u>\$ 3,063,370</u>
FUND BALANCES				
Restricted for:				
Administration of Justice	\$ 17,283	\$ 0	\$ 0	\$ 17,283
Public Safety	0	1,950,028	2,303,190	4,253,218
Total Fund Balances	<u>\$ 17,283</u>	<u>\$ 1,950,028</u>	<u>\$ 2,303,190</u>	<u>\$ 4,270,501</u>
Total Liabilities and Fund Balances	<u>\$ 17,283</u>	<u>\$ 5,013,398</u>	<u>\$ 2,303,190</u>	<u>\$ 7,333,871</u>

DISTRICT ATTORNEY GENERAL
Thirtieth Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2024

	District Attorney General Fund	Drug Task Force Fund	Federal Asset Forfeiture Funds	Other Funds	Total All Funds
REVENUES					
District Attorney General Fees	\$ 27,769	\$ 0	\$ 0	\$ 0	\$ 27,769
Data Processing Fees	0	0	0	50,435	50,435
Proceeds from Confiscated Property	0	472,957	0	407,127	880,084
Other Fines, Forfeitures, and Penalties	0	857,358	0	0	857,358
Investment Income	692	160,343	0	116,406	277,441
Miscellaneous Refunds	0	5,899	0	3,749	9,648
Drug Task Force Grant	0	520,091	0	0	520,091
Asset Forfeiture Funds	0	0	0	86,853	86,853
Total Revenues	\$ 28,461	\$ 2,016,648	\$ 0	\$ 664,570	\$ 2,709,679

EXPENDITURES

Longevity Pay	\$ 0	\$ 1,440	\$ 0	\$ 0	\$ 1,440
Overtime Pay	0	1,482	0	0	1,482
Other Salaries and Wages	0	404,174	0	0	404,174
Jury and Witness Fees	821	0	0	2,066	2,887
Pensions	0	82,967	0	0	82,967
Life Insurance	0	2,879	0	0	2,879
Medical Insurance	0	17,753	0	0	17,753
Disability Insurance	0	1,352	0	0	1,352
Unemployment Compensation	0	395	0	0	395
Employer Medicare	0	5,592	0	0	5,592
Oh-behalf Payments - Medicare	0	692	0	0	692
Communication	654	52,506	0	12,650	65,810
Contracts with Public Agencies	0	39,239	0	0	39,239
Contracts with Private Agencies	0	0	0	16,288	16,288
Confidential Drug Enforcement Payments	0	12,318	0	0	12,318
Dues and Memberships	2,335	260	0	16,256	18,851
Maintenance and Repair Services - Vehicles	0	68,866	0	25,991	94,857
Postal Charges	0	286	0	0	286
Printing, Stationery, and Forms	0	241	0	0	241
Towing Services	0	2,300	0	0	2,300
Travel	2,262	11,308	0	101,580	115,150
Veterinary Services	0	479	0	0	479
Remittance of Revenue Collected	0	864,135	0	1,980	866,115
Gasoline	487	55,003	0	14,501	69,991
Office Supplies	60	0	0	14,377	14,437
Uniforms	0	9,224	0	0	9,224

(Continued)

DISTRICT ATTORNEY GENERAL**Thirtieth Judicial District**

Summary of Financial Operations (Cont.)

	District Attorney General Fund	Drug Task Force Fund	Federal Asset Forfeiture Funds	Other Funds	Total All Funds
EXPENDITURES (CONT.)					
Utilities	\$ 0	\$ 465	\$ 0	\$ 0	\$ 465
Other Supplies and Materials	5,279	7,432	0	0	12,711
Trustee's Commission	134	0	0	0	134
Workers' Compensation Insurance	0	1,365	0	0	1,365
Other Charges	0	0	0	952	952
Data Processing Equipment	0	39,604	0	0	39,604
Motor Vehicles	0	52,453	0	48,038	100,491
Total Expenditures	<u>\$ 12,032</u>	<u>\$ 1,736,210</u>	<u>\$ 0</u>	<u>\$ 254,679</u>	<u>\$ 2,002,921</u>
OTHER FINANCING SOURCES (USES)					
Transfer to Close Fund	\$ 0	\$ 0	\$ (179,946)	\$ 179,946	\$ 0
Transfers to District Attorneys General					
Conference - Salary and Benefits	0	(949,725)	0	0	(949,725)
Net Change in Fund Balance	\$ 16,429	\$ (669,287)	\$ (179,946)	\$ 589,837	\$ (242,967)
Fund Balance, July 1, 2023	854	2,619,315	179,946	1,713,353	4,513,468
Fund Balance, June 30, 2024	<u>\$ 17,283</u>	<u>\$ 1,950,028</u>	<u>\$ 0</u>	<u>\$ 2,303,190</u>	<u>\$ 4,270,501</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, 2024

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
<hr/>			
ASSETS			
Equity in Pooled Cash and Investments:			
Cash with Trustee	\$ 52,658	\$ 40,673	\$ 93,331
Cash with Clerks, Register, and Sheriff	0	196	196
Due from Other Governments	0	368	368
	<hr/>		
Total Assets	\$ 52,658	\$ 41,237	\$ 93,895
	<hr/>		
LIABILITIES			
Accounts Payable	\$ 0	\$ 258	\$ 258
Total Liabilities	\$ 0	\$ 258	\$ 258
	<hr/>		
FUND BALANCES			
Restricted for:			
Administration of Justice	\$ 52,658	\$ 0	\$ 52,658
Public Safety	0	40,979	40,979
Total Fund Balances	\$ 52,658	\$ 40,979	\$ 93,637
	<hr/>		
Total Liabilities and Fund Balances	\$ 52,658	\$ 41,237	\$ 93,895
	<hr/>		

DISTRICT ATTORNEY GENERAL**Thirty-first Judicial District**

Summary of Financial Operations

For the Year Ended June 30, 2024

	District Attorney General Fund	Drug Task Force Fund	Total All Funds
REVENUES			
District Attorney General Fees	\$ 10,801	\$ 0	\$ 10,801
Drug Control Fines	0	36,895	36,895
Total Revenues	<u>\$ 10,801</u>	<u>\$ 36,895</u>	<u>\$ 47,696</u>
EXPENDITURES			
Communication	\$ 0	\$ 36	\$ 36
Audit Services	581	0	581
Confidential Drug Enforcement Payments	0	6,050	6,050
Dues and Memberships	0	500	500
Travel	0	1,170	1,170
Maintenance and Repair Services - Office Equipment	0	127	127
Maintenance and Repair Services - Vehicles	0	2,624	2,624
Gasoline	0	1,025	1,025
Uniforms	0	200	200
Law Enforcement Equipment	0	9,495	9,495
Premiums on Corporate Surety Bonds	0	1,250	1,250
Other Supplies and Materials	0	35	35
Trustee's Commission	21	331	352
In Service/Staff Development	1,503	1,188	2,691
Motor Vehicles	0	5,000	5,000
Other Charges	599	111	710
Total Expenditures	<u>\$ 2,704</u>	<u>\$ 29,142</u>	<u>\$ 31,846</u>
OTHER FINANCING SOURCES (USES)			
Transfers to District Attorneys General Conference - Registration Fees	\$ (2,450)	\$ 0	\$ (2,450)
Total Other Financing Sources (Uses)	<u>\$ (2,450)</u>	<u>\$ 0</u>	<u>\$ (2,450)</u>
Net Change in Fund Balance	\$ 5,647	\$ 7,753	\$ 13,400
Fund Balance, July 1, 2023	<u>47,011</u>	<u>33,226</u>	<u>80,237</u>
Fund Balance, June 30, 2024	<u><u>\$ 52,658</u></u>	<u><u>\$ 40,979</u></u>	<u><u>\$ 93,637</u></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, 2024

District
Attorney
General
Fund

ASSETS

Equity in Pooled Cash and Investments:

Cash with Trustee

\$ 2,319

Total Assets

\$ 2,319

FUND BALANCES

Restricted for:

Administration of Justice

\$ 2,319

Total Fund Balances

\$ 2,319

DISTRICT ATTORNEY GENERAL
Thirty-second Judicial District
Summary of Financial Operations
For the Year Ended June 30, 2024

	District Attorney General Fund
<hr/>	
REVENUES	
District Attorney General Fees	\$ 1,766
Total Revenues	<u>\$ 1,766</u>
EXPENDITURES	
Dues and Memberships	\$ 300
Trustee's Commissions	18
In Service/Staff Development	750
Total Expenditures	<u>\$ 1,068</u>
Net Change in Fund Balance	\$ 698
Fund Balance, July 1, 2023	<u>1,621</u>
Fund Balance, June 30, 2024	<u><u>\$ 2,319</u></u>