

**79<sup>th</sup> Judicial District Attorney**  
**Chapter 59**  
**Asset Forfeiture Funds**  
**Financial Statements**  
**August 31, 2014**

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**Independent Auditors' Report**

Honorable L. Arnoldo Saenz, County Judge  
Honorable Raul Ramirez, County Judge  
Carlos O. Garcia, District Attorney  
79<sup>th</sup> Judicial District

We have audited the accompanying financial statements of the 79<sup>th</sup> Judicial District Attorney Chapter 59 Asset Forfeiture Funds as of and for the year ended August 31, 2014, and the related notes to the financial statements, as listed in the table of contents herein.

**Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

**Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Honorable L. Arnaldo Saenz, County Judge  
Honorable Raul Ramirez, County Judge  
Carlos O. Garcia, District Attorney  
79<sup>th</sup> Judicial District

**Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of 79<sup>th</sup> Judicial District Attorney Chapter 59 Asset Forfeiture Funds as of August 31, 2014, and the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Emphasis of Matter**

As discussed in Note 1, the financial statements present only the 79<sup>th</sup> Judicial District Attorney Chapter 59 Asset Forfeiture Funds and do not purport to, and do not, present fairly the financial position of Jim Wells or Brooks County, Texas as of August 31, 2014, the changes in its financial position, or, where applicable, its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

**Other Supplementary Information**

Our audit was performed for the purpose of forming an opinion on the financial statements of 79<sup>th</sup> Judicial District Attorney Chapter 59 Asset Forfeiture Funds, taken as a whole. The other schedules listed in the accompanying table of contents are presented for purposes of additional analysis and are not a required part of the financial statements of the 79<sup>th</sup> Judicial District Attorney Chapter 59 Asset Forfeiture Funds. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly presented in all material respects to the financial statements, taken as a whole.

*Raul Hernandez & Company, P.C.*  
Certified Public Accountants

October 10, 2014

79TH JUDICIAL DISTRICT ATTORNEY CHAPTER 59 ASSET FORFEITURE FUNDS  
 COMBINED BALANCE SHEET

AUGUST 31, 2014

	<u>SPECIAL REVENUE</u>	<u>FIDUCIARY TRUST FUND</u>		<u>Totals</u>
	<u>79th Judicial District Attorney State Forfeiture Fund</u>	<u>Jim Wells County 79th Judicial District Attorney Drug Forfeiture Escrow Fund</u>	<u>Brooks County 79th Judicial District Attorney Drug Forfeiture Escrow Fund</u>	
<b>ASSETS</b>				
Cash	\$ 309,703	\$ 523,630	\$ 624,858	\$ 1,458,191
Due from Others	-	-	-	-
<b>TOTAL ASSETS</b>	<u>\$ 309,703</u>	<u>\$ 523,630</u>	<u>\$ 624,858</u>	<u>\$ 1,458,191</u>
<b>LIABILITIES AND FUND BALANCE</b>				
Liabilities				
Accounts Payable	\$ -			
Due to Others	-	\$ 523,630	\$ 624,858	\$ 1,148,488
<b>TOTAL LIABILITIES</b>	<u>-</u>	<u>523,630</u>	<u>624,858</u>	<u>1,148,488</u>
<b>FUND BALANCE</b>				
Unreserved	309,703	-	-	309,703
<b>TOTAL FUND BALANCE</b>	<u>309,703</u>	<u>-</u>	<u>-</u>	<u>309,703</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<u>\$ 309,703</u>	<u>\$ 523,630</u>	<u>\$ 624,858</u>	<u>\$ 1,458,191</u>

See Accompanying Notes to Financial Statements.

**79th JUDICIAL DISTRICT ATTORNEY CHAPTER 59 ASSET FORFEITURE FUNDS  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES  
 IN FUND BALANCE**

**FOR THE YEAR ENDED AUGUST 31, 2014**

	79th Judicial District Attorney State Forfeiture Fund
<b>REVENUES</b>	
Forfeitures	\$ 270,205
Auction Proceeds	40,453
Interest Income/Miscellaneous Income	<u>45,132</u>
<b>TOTAL REVENUES</b>	<u>355,790</u>
<b>EXPENDITURES</b>	
Judicial	
Personal Services	160,023
Supplies	17,435
Other Services and Charges	127,584
Capital Outlay	<u>57,278</u>
<b>TOTAL EXPENDITURES</b>	<u>362,320</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(6,530)</u>
Net Change in Fund Balance	(6,530)
Fund Balance at Beginning of Year	<u>316,233</u>
Fund Balance at End of Year	<u><u>\$ 309,703</u></u>

See Accompanying Notes to Financial Statements.

**79<sup>th</sup> Judicial District Attorney**  
**Chapter 59**  
**Asset Forfeiture Funds**  
**Notes to Financial Statements**

**1. CREATION OF DRUG FORFEITURE FUNDS AND REPORTING ENTITY**

The 79<sup>th</sup> Judicial District Attorney Chapter 59 Asset Forfeiture Funds were established under the provision of Texas State House Bill 65 under which the seizure, forfeiture and disposition of contraband (defined below) became the responsibility of (1) the prosecutor with felony jurisdiction; and (2) the law enforcement agency of the political subdivision of the state authorized by law to employ peace officers.

Contraband means property of any nature, including real, personal, tangible, or intangible that is: (A) used in the commission of: (I) any first or second degree felony under the Texas Penal Code; (ii) any felony under The Securities Act (Article 581-1 et seq., Vernon's Texas Civil Statutes); (B) used or intended to be used in the commission of: (I) any felony under Chapter 481, Health and Safety Code; the proceeds gained from the commission of a felony listed in (A) or (B) above; (D) acquired with proceeds gained from the commission of a felony listed in (A) or (B) above.

The revenues are recognized and monies distributed to the applicable funds only after a final judgment concerning the contraband is rendered by the District Court.

This report includes only the financial statements of the funds required to account for those activities, organizations and functions which are related to the oversight unit of the 79<sup>th</sup> Judicial District Attorney Chapter 59 Asset Forfeiture Funds. Financial activities of other component units that form the reporting entity of Jim Wells and Brooks Counties, Texas are not included.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accounting policies of the 79<sup>th</sup> Judicial District Attorney Chapter 59 Asset Forfeiture Funds confirm to generally accepted accounting principles as applicable to governmental units. The following is a summary of the more significant of such policies.

**Fund Accounting.** The accounts of the 79<sup>th</sup> Judicial District Attorney Chapter 59 Asset Forfeiture Funds are organized on the basis of each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts which comprise its assets, liabilities, fund equity, revenue, and expenditures. Government resources are allocated to and accounted for in individual funds based upon purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are shown in the financial statements as follows:

**79<sup>th</sup> Judicial District Attorney**  
**Chapter 59**  
**Asset Forfeiture Fund**  
**Notes to Financial Statements**

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued):**

**A. Special Revenue Funds.** Special Revenue Funds are used to account for particular functions and activities. The following funds account for monies received through seizures pursuant to the forfeiture law (House Bill No. 65).

**B. Fiduciary Trust Funds.** Fiduciary Trust Funds are used to account for assets held by the Counties in a trustee capacity or as an agent for individuals, other governments and /or other funds. Fiduciary Trust Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

1. Jim Wells County, Texas – 79<sup>th</sup> Judicial District Attorney Forfeiture Escrow Fund
2. Brooks County, Texas – 79<sup>th</sup> Judicial District Attorney Forfeiture Escrow Fund

**Measurement Focus.** Governmental accounting uses two models, one oriented toward governmental funds, the primary emphasis is on financial flow data; in proprietary funds, the emphasis is on net income determination and capital maintenance. The Counties does not maintain any proprietary fund types. Governmental Fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly they are said to present a summary of sources and uses of “available spendable resources” during a period.

**Basis of Accounting.** Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The Counties employs the modified accrual basis of accounting in all funds. The modified accrual basis recognizes revenues in the accounting period in which they become measurable and available and recognizes expenditures in the accounting period in which the fund liability is incurred. All revenues of the Counties are considered susceptible to accrual.

**Inventory.** At August 31, 2014, the Jim Wells and Brooks Counties, Texas Sheriffs held vehicles in inventory, some of which were sold at auction during the year. The 79<sup>th</sup> Judicial District Attorney’s office recognizes revenue from these vehicles at the time of auction. Revenue recognized in the fiscal year ended August 31, 2014 from an auction of vehicles during the year amounted to \$40,453 from Jim Wells and Brooks Counties, Texas (net of selling expenses).



**SUPPLEMENTARY INFORMATION**

79TH JUDICIAL DISTRICT ATTORNEY CHAPTER 59 ASSET FORFEITURE FUNDS  
 STATEMENT OF CHANGES IN ASSETS AND LIABILITIES-  
 TRUST AND AGENCY FUNDS  
 FOR THE YEAR ENDED AUGUST 31, 2014

Jim Wells County				
79th Judicial District Attorney				
Drug Forfeiture Escrow Fund				
	Balance 9/1/2013	Additions	Deletions	Balance 8/31/2014
<b>Assets</b>				
Cash	\$ 835,604	\$ 753,206	\$ 1,065,180	\$ 523,630
Due from others	-	-	-	-
<b>Total Assets</b>	<b>\$ 835,604</b>	<b>\$ 753,206</b>	<b>\$ 1,065,180</b>	<b>\$ 523,630</b>
<b>Liabilities</b>				
Due to others	\$ 835,604	\$ 753,206	\$ 1,065,180	\$ 523,630
<b>Total Liabilities</b>	<b>\$ 835,604</b>	<b>\$ 753,206</b>	<b>\$ 1,065,180</b>	<b>\$ 523,630</b>

79TH JUDICIAL DISTRICT ATTORNEY CHAPTER 59 FUNDS  
 STATEMENT OF CHANGES IN ASSETS AND LIABILITIES-  
 TRUST AND AGENCY FUNDS  
 FOR THE YEAR ENDED AUGUST 31, 2014

Brooks County				
79th Judicial District Attorney				
Drug Forfeiture Escrow Fund				
	Balance 9/1/2013	Additions	Deletions	Balance 8/31/2014
<b>Assets</b>				
Cash	\$ 203,836	\$ 421,157	\$ 135	\$ 624,858
Due from others	-	-	-	-
<b>Total Assets</b>	<b>\$ 203,836</b>	<b>\$ 421,157</b>	<b>\$ 135</b>	<b>\$ 624,858</b>
<b>Liabilities</b>				
Due to others	\$ 203,836	\$ 421,157	\$ 135	\$ 624,858
<b>Total Liabilities</b>	<b>\$ 203,836</b>	<b>\$ 421,157</b>	<b>\$ 135</b>	<b>\$ 624,858</b>

**Chapter 59 Asset Forfeiture Report  
by Attorney Representing the State**

Agency Name: District Attorney, 79th Judicial District  
 Address: P.O. Drawer 3157  
Alice, Texas 78333  
 Phone #: (361) 668-5716  
 County: Jim Wells and Brooks Counties  
 Email Address: \_\_\_\_\_

Reporting Period (Local Fiscal Year): 9/1/2013-8/31/2014

**NOTE:** Please round all dollar figures to nearest whole dollar.

**I. SEIZED FUNDS PURSUANT TO CHAPTER 59**

A) Beginning Balance:	\$ 1,039,441
B) Seizures During Reporting Period:	
1) Amount seized by employees of your agency:	\$ -
2) Amount seized by other agencies:	\$ 1,171,742
C) Forfeiture Petitions Filed for All Agencies You Represent:	\$ 1,080,925
D) Forfeitures Pending For All Agencies You Represent:	\$ 749,859
E) Interest Earned on Seized Funds During Reporting Period:	\$ 2,486
F) Amount Returned to Defendants/Respondents:	\$ 54,756
G) Amount Transferred to Forfeiture Account:	\$ 1,010,424
H) Other Reconciliation Items:	\$ -
I) Ending Balance:	\$ 1,148,489
Instructions: Add lines A, B(1), B(2), E and H, subtract lines F and G, put total in line I.	

**II. FORFEITED FUNDS AND OTHER COURT AWARDS PURSUANT TO CHAPTER 59**

A) Beginning Balance:	\$ 316,233
B) Amount Forfeited For All Agencies You Represent and Covered by Local Agreement:	
1) Amount Forfeited and Transferred to all Agencies Covered by Local Agreement:	\$ 117,629
2) Amount Forfeited and Received by Your Agency:	\$ 270,205
C) Interest Earned on Forfeited Funds During Reporting Period:	\$ 2,605
D) Amount Awarded For All Agencies You Represent Pursuant to 59.022 (f)(1):	\$ -
1) Amount Awarded and Transferred to all Agencies Pursuant to 59.022 (f)(1):	\$ -
2) Amount Awarded and Received by Your Agency Pursuant to 59.022 (f)(1):	\$ -
E) Amount Awarded For All Agencies You Represent Pursuant to 59.023 (a):	\$ -
1) Amount Awarded and Transferred to all Agencies Pursuant to 59.023(a):	\$ -
2) Amount Awarded and Received by Your Agency Pursuant to 59.023(a):	\$ -
F) Proceeds Received by Your Agency From Sale of Forfeited Property	\$ 40,453
G) Amount Returned to Crime Victims:	\$ -
H) Other Reconciliation Items:	\$ 42,528
I) Total Expenditures of Forfeited Funds During Reporting Period:	\$ 362,320
J) Ending Balance:	\$ 309,703
Instructions: Add lines A, B(2), C, D(2), E(2), F, and H, subtract lines G and I, place total in line H.	

III.

OTHER PROPERTY

PLEASE NOTE: these should be a number, not a currency amount. For example: 4 pending, 3 seized, 12 new petitions, etc...  N/A	MOTOR VEHICLES (cars, motorcycles, tractor trailers, etc.)	REAL PROPERTY (houses, land, ect.)	COMPUTERS (Include computer and attached system components, such as printers and monitors as one item)	FIREARMS (Include only firearms under Chpt 59. Do not include weapons disposed on under Chpt 18.)	OTHER
Pending for all agencies at beginning of reporting period:	-				
Seized by your agency during reporting period:	-				
New petitions filed for all agencies during reporting period:	-				
Forfeited to your agency during reporting period:	-				
Put into service by your agency during reporting period:	-				
Pending for all agencies at end of reporting period:	-				

IV. FORFEITED PROPERTY RECEIVED FROM ANOTHER AGENCY

A) Motor Vehicles	
B) Real Property	
C) Computers	
D) Firearms	
E) Other	

V. FORFEITED PROPERTY TRANSFERRED OR LOANED TO ANOTHER AGENCY

A) Motor Vehicles	
B) Real Property	
C) Computers	
D) Firearms	
E) Other	

VI. EXPENDITURES

<b>A) SALARIES</b>	
1. Increase of Salary, Expense, or Allowance for Employees (Salary Supplements)	\$ -
2. Salary Budgeted Solely From Forfeited Funds	\$ 146,789
3. Number of employees Paid Using Forfeiture Funds	
<b>TOTAL SALARIES PAID OUT OF CHAPTER 59 FUNDS:</b>	<b>\$ 146,789</b>
<b>B) OVERTIME</b>	
1. For employees Budgeted by Governing Body	\$ -
2. For employees Budgeted Solely out of Forfeiture Funds	\$ -
3. Number of employees Paid Using Forfeiture Funds	
<b>TOTAL OVERTIME PAID OUT OF CHAPTER 59 FUNDS:</b>	<b>\$ -</b>
<b>C) EQUIPMENT</b>	
1. Vehicles	\$ -
2. Computers	\$ -
3. Firearms, Vests, Personal Equipment	\$ 11,677
4. Furniture	\$ 585
5. Software	\$ 26,505
6. Maintenance Costs	\$ 18,511
7. Uniforms	\$ -
8. K9 Related Costs	\$ -
9. Visual Aid Equipment for Litigation	\$ -
10. Other (Provide Detail on Additional Sheet)	\$ -
<b>TOTAL EQUIPMENT PURCHASED WITH CHAPTER 59 FUNDS:</b>	<b>\$ 57,278</b>
<b>D) SUPPLIES</b>	
1. Office Supplies	\$ 4,454
2. Mobile Phone and Data Account Fees	\$ -
3. Internet	\$ -
4. Legal Library Supplies and Access Fees	\$ 12,981
5. Other (Provide Detail on Additional Sheet)	\$ -
<b>TOTAL SUPPLIES PURCHASED WITH CHAPTER 59 FUNDS:</b>	<b>\$ 17,435</b>
<b>E) TRAVEL</b>	
1. In State Travel	
a) Transportation	\$ 13,234
b) Meals and Lodging	\$ -
c) Mileage	\$ -
d) Incidental Expenses (Any other travel expense not included in a, b, or c above)	\$ -
e) Total In State Travel	\$ 13,234

2. Out of State Travel		
a) Transportation	\$	-
b) Meals and Lodging	\$	-
c) Mileage	\$	-
d) Incidental Expenses (Any other travel expense not included in a, b, or c above)	\$	-
e) Total Out of State Travel	\$	-
<b>TOTAL TRAVEL PAID OUT OF CHAPTER 59 FUNDS:</b>	\$	13,234
<b>F) TRAINING</b>		
1. Fees (Conferences, Seminars)	\$	22,359
2. Materials (Books, CDs, Videos, etc.)	\$	-
3. Other (Provide Detail on Additional Sheet)	\$	-
<b>TOTAL TRAINING PAID OUT OF CHAPTER 59 FUNDS:</b>	\$	22,359
<b>G) INVESTIGATIVE COSTS</b>		
1. Informant Costs	\$	-
2. Buy Money	\$	-
3. Lab Expenses	\$	-
4. Other (Provide Detail on Additional Sheet)	\$	-
<b>TOTAL INVESTIGATIVE COSTS PAID OUT OF CHAPTER 59 FUNDS:</b>	\$	-
<b>II) PREVENTION/TREATMENT PROGRAMS/FINANCIAL ASSISTANCE:</b>		
1. Total Prevention/Treatment Programs (pursuant to 59.06 (d-3(6)), (h), (j))	\$	37,750
2. Total Financial Assistance (pursuant to 59.06 (n) and (o))	\$	-
3. Total Donations (pursuant to Articles 59.06 (d-2)):	\$	43,661
<b>TOTAL PREVENTION/TREATMENT PROGRAMS/FINANCIAL ASSISTANCE/ DONATIONS (PURSUANT TO ARTICLES 59.06(h), (j), (n), (o), (d-2)):</b>	\$	81,411
<b>I) FACILITY COSTS</b>		
1. Building Purchase	\$	-
2. Lease Payments	\$	16,575
3. Remodeling	\$	-
4. Maintenance Costs	\$	-
5. Utilities	\$	-
6. Other (Provide Detail on Additional Sheet)	\$	-
<b>TOTAL FACILITY COSTS PAID OUT OF CHAPTER 59 FUNDS:</b>	\$	16,575

<b>J) MISCELLANEOUS</b>		
1. Court Costs	\$	7,240
2. Filing Fees	\$	-
3. Insurance	\$	-
4. Witness Fees	\$	-
5. Audit Costs and Fees	\$	-
6. State Bar Dues and Legal Association Dues	\$	-
7. Legal Library Supplies and Access Fees	\$	-
8. Other (Provide Detail on Additional Sheet)	\$	-
<b>TOTAL MISCELLANEOUS FEES PAID OUT OF CHAPTER 59 FUNDS:</b>		\$ 7,240
<b>K) PAID TO STATE TREASURY/GENERAL FUND/HEALTH &amp; HUMAN SERVICES COMMISSION:</b>		
1. Total paid to State Treasury due to lack of local agreement pursuant to 59.06 (a):	\$	-
2. Total paid to State Treasury due to participating in task force not established in accordance with 59.06 (q) (I):	\$	-
3. Total paid to General Fund pursuant to 59.06 (C-3) (c) (Texas Department of Public Safety only):	\$	-
4. Total forfeiture funds transferred to the Health and Human Services Commission pursuant to 59.06 (p):	\$	-
<b>5. TOTAL PAID TO STATE TREASURY/GENERAL FUND/HEALTH &amp; HUMAN SERVICES COMMISSION OUT OF CHAPTER 59 FUNDS:</b>		\$ -
<b>L) TOTAL PAID TO COOPERATING AGENCY(IES) PURSUANT TO LOCAL AGREEMENT:</b>		\$ -
<b>M) TOTAL OTHER EXPENSES PAID OUT OF CHAPTER 59 FUNDS WHICH ARE NOT ACCOUNTED FOR IN PREVIOUS CATEGORIES (provide detailed descriptions on additional sheet (s) and attach to this report):</b>		\$ -
<b>N) TOTAL EXPENDITURES</b>		\$ 362,320

NOTE: BOTH CERTIFICATIONS MUST BE COMPLETED

**AUDITOR/TREASURER/ACCOUNTING PROFESSIONAL CERTIFICATION**

I swear or affirm that the Commissioners Court, City Council, or Agency Head (if no governing body) has requested that I conduct the audit required by Article 59.06 of the Code of Criminal Procedure and that upon diligent inspection of all relevant documents and supporting materials, I believe that the information contained in this report is true and correct.

AUDITOR, TREASURER, or ACCOUNTING PROFESSIONAL (Printed Name):

\_\_\_\_\_

SIGNATURE:

\_\_\_\_\_

COUNTY:

\_\_\_\_\_

DATE:

\_\_\_\_\_



**AGENCY HEAD CERTIFICATION**

I swear or affirm, under penalty of perjury, that I have accounted for the seizure, forfeiture, receipt, and specific expenditure of all proceeds and property subject to Chapter 59 of the Code of Criminal Procedure, and that upon diligent inspection of all relevant documents and supporting materials, I believe that this asset forfeiture report is true and correct and contains all information required under Article 59.06 of the Code of Criminal Procedure. I further swear or affirm that all expenditures reported herein were lawful and proper, and were made in accordance with Texas law.

ATTORNEY REPRESENTING THE  
STATE (Printed Name):

\_\_\_\_\_

SIGNATURE:

\_\_\_\_\_

DATE:

\_\_\_\_\_

RETURN COMPLETED FORM TO:

Office of the Attorney General  
Criminal Prosecutions Division  
P.O. Box 12548  
Austin, Texas 78711-2548

Attn: Kent Richardson  
(512) 936-1348  
Fax (512) 494-8283  
[Chapter59AuditReport@texasattorneygeneral.gov](mailto:Chapter59AuditReport@texasattorneygeneral.gov)

Part II, Forfeited Funds, Part F: Other Reconciling Items

This amount was refunded to the District Attorney forfeiture fund for a loan to Brooks County to supplement the salary of one of the assistant district attorneys while waiting for a grant. The money was refunded when the grant was received.