CITY OF DORAVILLE, GEORGIA POLICE DEPARTMENT
STATE ASSET FORFEITURE FUND
STATEMENT OF ASSETS, LIABILITIES AND NET ASSETS
MODIFIED ACCRUAL BASIS
JUNE 30, 2015

## ASSETS

| | | |
|---|---|---|
| **CURRENT ASSETS** | | |
| Cash | $ | 152,845 |
| TOTAL CURRENT ASSETS | | 152,845 |
| TOTAL ASSETS | $ | 152,845 |

## LIABILITIES AND NET ASSETS

| | | |
|---|---|---|
| **CURRENT LIABILITIES** | | |
| Pending Seizures | $ | 72,429 |
| TOTAL CURRENT LIABILITIES | | 72,429 |
| **NET ASSETS** | | |
| Net Assets Held in Trust | | 80,416 |
| TOTAL LIABILITIES AND NET ASSETS | $ | 152,845 |

The accompanying notes are an integral part of these financial statements.

CITY OF DORAVILLE, GEORGIA POLICE DEPARTMENT
STATE ASSET FORFEITURE FUND
STATEMENT OF REVENUES, ALLOWABLE EXPENDITURES AND
CHANGES IN NET ASSETS-MODIFIED ACCRUAL BASIS
FOR THE YEAR ENDED JUNE 30, 2015

| | |
|---|---|
| **REVENUES** | |
| State Forfeiture Funds Received | $ 31,780 |
| Sale of Equipment | 11,009 |
| Interest Income | 40 |
| TOTAL REVENUES | 42,829 |
| **ALLOWABLE EXPENDITURES** | |
| General Police Materials and Supplies | 20,449 |
| Education and Training | 14,047 |
| Communication and Computers | 7,891 |
| Dues and Fees | 7,500 |
| General Equipment and Furniture Replacement | 5,661 |
| Accounting | 5,500 |
| Telephone | 3,508 |
| Vehicle Equipment and Gear | 564 |
| General Maintenance and Repairs | 377 |
| Advertising | 300 |
| TOTAL EXPENDITURES | 65,797 |
| (EXPENDITURES) OVER REVENUES | (22,968) |
| NET ASSETS AT BEGINNING OF YEAR | 103,384 |
| NET ASSETS AT END OF YEAR | $ 80,416 |

The accompanying notes are an integral part of these financial statements.

CITY OF DORAVILLE, GEORGIA POLICE DEPARTMENT
STATE ASSET FORFEITURE FUND
STATEMENT OF CASH FLOWS
MODIFIED ACCRUAL BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(DECREASE) IN CASH

| | | |
|---|---|---|
| **CASH FLOWS FROM OPERATING ACTIVITIES** | | |
| State Asset Forfeiture Funds Received | $ | 31,780 |
| Sale of Equipment | | 11,009 |
| Program Related Operating Expenses Paid | | (191,154) |
| Interest Income Received | | 40 |
| NET CASH (USED IN) OPERATING ACTIVITIES | | (148,325) |
| **NET (DECREASE) IN CASH** | | (148,325) |
| **CASH AT BEGINNING OF YEAR** | | 301,170 |
| **CASH AT END OF YEAR** | $ | 152,845 |
| **RECONCILIATION OF (DECREASE) IN NET ASSETS TO NET CASH (USED IN) OPERATING ACTIVITIES** | | |
| (Expenditures) over Revenues | $ | (22,968) |
| **Adjustments Needed to Reconcile Net Assets (Used in) Operating Activities:** | | |
| (Decrease) in Pending Seizures | | (125,357) |
| Total Adjustments | | (125,357) |
| NET CASH (USED IN) OPERATING ACTIVITIES | $ | (148,325) |

The accompanying notes are an integral part of these financial statements.