

**ARIZONA CRIMINAL JUSTICE COMMISSION
FORFEITURE MONIES REPORT
MASTER ACCOUNT SUMMARY REPORT**

INSTRUCTIONS

MASTER ACCOUNT SUMMARY REPORT: This form is to be used by the Attorney General's Office and County Attorney's Offices that utilized the "subaccount" method of reporting forfeiture monies. For the purposes of this report Subaccount is defined as an accounting system that accounts for monies entirely separate (revenues & expenditures), by and for other entities. The Master Account Summary Report is used to report the activities (revenues & transfers in and out) of the main account held by the Attorney General or the County Attorney. All monies obtained (by way of forfeiture) and monies disbursed (transferred in/out) to other entities are reported on the "Master Account Summary Report". Expenditures are not reported at this level, expenditures are to be reported by each entity on the "Individual Agency Activity Report". The "Individual Agency Activity Report(s)" must balance to the "Master Account Summary Report" with regards to monies being transferred in and out. The "Individual Agency Activity Report(s)" must be filled out in tandem with this report. Participating entities must fill out the "Individual Agency Activity Report" and file it with the Attorney General Office or the County Attorney. The Individual Agency Activity Report is to be sent to the Commission with the Master Report Summary.

A. BEGINNING CASH BALANCE: The beginning balance is equal to the "Ending Cash Balance" (Line F) from the last reporting period. Enter the balance of state/local monies, federal monies and combined totals in the appropriate columns.

B. MONIES OBTAINED: The nature of receipts (i.e. cash, sale of forfeited property, or interest) must be indicated in the appropriate section. Enter the total amount of state/local monies and federal monies obtained. Only report the amount of "new" monies deposited to the master account.

C. TRANSFERS IN: Enter the total amount of state/local monies and the total amount of federal monies received from another agency that is not considered "new" monies. This amount is from "Schedule A".

Example: County ABC is "holding funds" for XYZ Police Department. ABC transfers \$100 to XYZ for spending. XYZ only spends \$50 and decides to "transfers back" the balance of \$50. The \$50 being transferred back would be a "Transfer In".

D. TOTAL MONIES ON HAND: Add lines A, B and C of state/local monies, federal monies and combined total and enter in the appropriate column.

E. TRANSFERS OUT: Enter the total amount of state/local monies and the total amount of federal monies (actual cash) that was passed through to another entities from the master. This amount is from "Schedule A".

Example: County ABC is "holding funds" for XYZ Police Department. ABC transfers \$100 to XYZ for spending. The \$100 transfer to XYZ Police Department is a "Transfer Out".

F. ENDING CASH BALANCE: Subtract "Transfers Out" (Line E) from "Total Monies on Hand" (Line D) and enter the amounts in the appropriate columns.

SCHEDULE A:

TRANSFER IN: List the agencies and the amount of state/local and federal monies that your agency received monies from in the form of a transfer (refer to the examples above). Use additional sheets as necessary. Enter the total amount of Transfers in on page 1 of the report. Do not report new monies on Schedule A.

TRANSFER OUT: List the agencies and the amount of state/local and federal monies (actual cash) your agency passed through to those agencies (refer to the examples above). Use additional sheets as necessary. Enter the total amount of Transfers Out on page 1 of the report.

