



RICO REPORTING FORM INSTRUCTIONS

POOLED ACCOUNT COLUMN:

This column is only for Pooled or Master reporting used by both County Attorney or Attorney General's Office. Individual agencies reporting to the County Attorney or Attorney General's Office do not use this column. Individual agencies will use the Agency column. County Attorneys and the Attorney General's Office will report their individual agency account activity in the Agency column. There are separate tabs for state and federal reporting. The content of these reports are exactly the same. If the funding is state money use the State RICO Expenditure Report tab. If the funding is federal money use the Federal RICO Expenditure Report tab. Values in the Pool column will be added to Individual Agency reports in the Agency columns and totaled in the right column of the report.

Master account reporting is utilized when each individual agency is a subaccount that accounts for monies entirely separate from all other entities. All monies obtained and disbursed to all entities are recorded in this column. Cash Deposits/Forfeitures Rec'd (3.), Sale of Forfeited Property (4.), Pool Acct Internal Transfers (B.), Interest Earned (C.), and Pooled Acct External Transfers (F.) will be reported in this column when using the Master Account/Subaccount method of reporting.

AGENCY COLUMN:

This column is used for all individual agency reporting. Please replace "AGENCY" in the column headers with the name of your agency and when completed send directly to your County Attorney and/or Attorney General's Office. If you are reporting to both the County Attorney and Attorney General's Office using one spreadsheet please label the agency column accordingly. Use the Agency columns and identify which agency the information is applicable to in the column header. For example: XYZ Police Department – County Attorney or XYZ Police Department – Attorney General. There are two separate tabs for state and federal reporting and the content of these reports are exactly the same. If the funding is state money use the State RICO Expenditure Report tab. If the funding is federal money use the Federal RICO Expenditure Report tab. For Individual Agencies, please submit directly to your County Attorney and/or Attorney General's Office. For County Attorneys and the Attorney General's Office, your individual agency account activity will be reported in the Agency column. Individual agency reports submitted to the County Attorneys and the Attorney General can be added to a comprehensive master account report by copying the Agency column in the individual agency report and pasting into an Agency column in the comprehensive master account report.

A. Beginning Cash Balance: The amount in the Beginning Cash Balance (A.) line must equal the Ending Quarter Cash Balance (H.) line from the previous quarter. Enter the balance of state/local monies in the State RICO Expenditure tab. Enter the balance of federal monies in the Federal RICO Expenditure Report tab.

If the Beginning Cash Balance (A.) line does not match the Ending Quarter Cash Balance (H.) line from the previous quarter's report, adjustments can be made to the current report to correctly reflect the beginning balance. This will eliminate the need for agencies to submit amended reports to correct balance errors. To correct balance errors use the Miscellaneous Adjustments In (A.1.) line or Miscellaneous Adjustments Out (A.2.) line in the current reporting period as outlined below.

1. Miscellaneous Adjustments In: Use this cell for revenue or transfers if not reported in the prior period that will reconcile the current Beginning Cash Balance (A.) line with the previous quarter's Ending Quarter Cash Balance (H.) line. It may be helpful if individual agencies using this adjustment add a comment in the cell to explain the adjustment in the report to the County Attorney or Attorney General. An explanation is not needed in the comprehensive report sent to ACJC from the County Attorneys or the Attorney General's Office. This cell replaces the need for an agency to submit an amended report for prior period activity.
2. Miscellaneous Adjustments Out: Use this cell for transfers out that were not reported in the prior period that will reconcile the current Beginning Cash Balance (A.) line with the previous quarter's Ending Cash Balance (H.) line. It may be helpful if individual agencies using this adjustment add a comment in the cell to explain the adjustment in the report to the County Attorney or Attorney General. An explanation is not needed in the comprehensive report sent to ACJC from the County Attorneys or the Attorney General's Office. This cell replaces the need for an agency to submit an amended report for prior period activity.
3. Cash Deposits / Forfeitures Received: Use this cell for forfeiture money received from state and federal sources (i.e. cash). Only report "new" monies deposited into the account. Please note that interest earned is reported in a separate line item called Interest Earned (C.) line. Money received from state sources must be reported in the State RICO Expenditure Report tab. Money received from federal sources must be reported in the Federal RICO Expenditure Report tab.
4. Sale of Forfeited Property: Use this cell for proceeds from the sale of forfeited property. Only report "new" monies deposited into the account from the sale of property. Proceed of sales from state sources must be reported in the State RICO Expenditure Report tab. Proceeds of sales from federal sources must be reported in the Federal RICO Expenditure Report.

B. Pooled/Master Account Internal Transfers: Enter the total amount of state/local or federal money received from other eligible organizations as equitable sharing, expense sharing, etc. that is not considered “new” monies. Individual agencies will enter the amount of state or federal monies received from the County Attorney or Attorney General’s Office. Individual agencies will only enter the actual cash received and not monies held or expended from the pooled account on behalf of the individual agency. Refer to the examples below for typical scenarios on how to report in this cell for Master or Pooled accounts and individual agencies.

Master Account method: County ABC is “holding funds” for XYZ Police Department. County ABC transfers \$100 to XYZ Police Department for spending. XYZ Police Department spends only \$50 and decides to “transfer back” the balance of \$50. This money is not “new” money. The \$50 transferred back would be accounted for in the Pooled/Master Account Internal Transfers (B.) line.

Pooled Account method: Expenditure of \$100 was approved/awarded to XYZ Police Department. The \$100 is transferred to XYZ for spending rather than spending directly from pooled account level. XYZ Police Department only spends \$50 and decides to “transfer back” the balance of \$50. This transfer back to the pooled account is not considered “new” money. The \$50 being transferred back would be accounted for in the Pooled/Master Account Internal Transfers (B.) line.

Individual Agency: County ABC transferred \$100 to XYZ Police Department. XYZ Police Department would record the \$100 in the Pooled/Master Account Internal Transfers (B.) line.

C. Interest Earned: Enter the amount of interest earned on state and federal money in the appropriate State or Federal tab. This report captures interest earned as a separate item instead of including it in the cash deposited line.

D. Total Monies on Hand: This cell will total automatically. Total Monies on Hand is the sum of Beginning Cash Balance (A.), Miscellaneous Adjustments In (1.), Cash Deposits/Forfeitures Rec’d (3.), Sale of Forfeited Property (4.), and Interest Earned (C.) less Miscellaneous Adjustments Out (2).

E. Total Qtr. Expenditures: This cell will automatically populate from the Total Expenditures (Q) line. The Pooled Account Column reflects state or federal expenditures made directly from the pooled account. Expenditures using state money will be reported in the State RICO Expenditure Report. Expenditures using federal money will be reported in the Federal RICO Expenditure Report.

For Individual Agency reports, enter state or federal monies expended directly by the agency after transfer of monies from the Master or Pooled accounts. Individual agencies should not report monies expended by the Attorney General or County Attorney your behalf.

F. Pooled/Master Acct External Transfers: Enter the total amount of state or federal money (actual cash) sent to other eligible organizations as equitable sharing, expense sharing, etc. from the Master account, Pooled Account, or Individual Agency. State money transfers will be recorded in the State RICO Expenditure Report. Federal money transfers will be recorded in the Federal RICO Expenditure Report. Refer to the examples below for typical scenarios on how to report in this cell for Master or Pooled accounts and individual agencies.

Master Account method: County ABC is “holding funds” for XYZ Police Department. County ABC transfers \$100 to XYZ Police Department for spending. The \$100 transfer to XYZ Police Department is a transfer out and recorded on the Pooled/Master Acct External Transfer (F.) line.

Pooled Account method: Expenditure of was approved and awarded to XYZ Police Department. The \$100 is transferred to XYZ Police Department for the expenditure. The expenditure will not be made directly from the Pooled Account. The \$100 transfer to XYZ Police Department is a transfer out and recorded on the Pooled/Master Acct External Transfer (F.) line.

Individual Agency: XYZ Police Department transferred \$100 to ABC County Sheriff’s Office for purchase of equipment. The purchase will be made by ABC County Sheriff’s Office. XYZ Police Department has no control or tracking method of reporting on the use of the \$100. The \$100 is a transfer out from XYZ Police Department and recorded on the Pooled/Master Acct External Transfer (F.) line.

G. Total Disbursements: This cell will total automatically. This amount is the sum of Total Qtr Expenditures (E.) and Pooled/Master Acct External Transfers (F.).

H. Ending Qtr. Cash Balance: This cell will total automatically. This amount is calculated by subtracting Total Disbursements (I.) from Total Monies on Hand (E.).

EXPENDITURES

Notes: The expenditure categories included on this form do not imply they are “approved” expenditures or categories. They are included for reporting purposes only and approval authority for expenditures resides with the appropriate County Attorney or Attorney General holding the funds. Expenditure categories may be allowed for federal or state monies, or both as explained in Laws 2017, Chapter 149 and Chapter 250, and the Federal Equitable Sharing Guide. The approved report forms include detail that adheres to the requirements specified in A.R.S. § 13-2314.01 and A.R.S. § 13-2314.03 and provides a reasonable level of transparency for reporting purposes.

A. GRANT MATCH: Expenditures made to satisfy a grant match requirement

B. COMMUNITY SUPPORT: The funding of gang prevention programs, substance abuse prevention programs, substance abuse education programs, and programs that provide assistance to victims of a criminal offense that is listed in section A.R.S. § 13-2301. Lines have been added for

additional categories, however, the word “other,” shouldn’t be used to describe them. Please be specific with what the item is, not what company it was purchased from.

- C. INJURED PERSON AS DEFINED IN ARS 13-4301:** As defined in A.R.S. § 13-4301, a person who has sustained economic loss, including medical loss, as a result of injury to his person, business or property by the conduct giving rise to the forfeiture of property, and who is not an owner of or an interest holder in the property. Injured person does not include a person who is responsible for the conduct giving rise to forfeiture or a person whose interest would not be exempt from forfeiture if the person were an owner of or interest holder in the property.
- D. WITNESS PROTECTION:** Pursuant to section A.R.S. § 41-196 or for any similar purpose permitted by federal law relating to the costs of maintaining and protecting witnesses.
- E. INVESTIGATION COSTS:** Monies in the fund may be used for the investigation and prosecution of any offense included in the definition of racketeering in section A.R.S. § 13-2301, subsection D, paragraph 4 or section A.R.S. § 13-2312, including civil enforcement. Lines have been added for additional types of investigative costs not listed. Do not use the word “other,” to describe a type of investigative cost or simply list the company or agency the cost was paid to. Please be specific with the item description.
- F. PERSONNEL SERVICES:** Report salary, overtime and employee related expenditure paid to state, county, local, or federal employees. Personnel services paid for with state monies must be reported in the State RICO Expenditure Report and federal monies in the Federal RICO Expenditure Report, regardless of the type of agency with whom the individual is employed.
- G. PROFESSIONAL/OUTSIDE SERVICES:** Report expenses paid to third party entities for services such as auditing, outside attorney fees, court reporting, expert witnesses, or court costs. Lines have been added for additional types of professional or outside services not listed. Do not use the word “other,” to describe a type of professional or outside services cost or simply list the company or agency the cost was paid to. Please be specific with the item description.
- H. TRAVEL & MEALS:** Report travel-related expenditures within the appropriate expenditure category. Lines have been added for additional types of travel and meal expenses not listed. Do not use the word “other,” to describe a type of travel or meal cost or simply list the company or agency the cost was paid to. Please be specific with the item description.
- I. TRAINING & CONFERENCES:** Report the expenditures for Training and Conferences within the appropriate expenditure category. Lines have been added for additional types of training and conference expenditures not listed. Do not use the word “other,” to describe a type of training or conference cost or simply list the company or agency the cost was paid to. Please be specific with the item description.

- J. VEHICLES PURCHASED OR LEASED:** Report the expenditures within the appropriate category. Report the vehicle purchase in the reporting period that the purchase was made. Report only the portion of lease payments made during the reporting period.
- K. VEHICLE MAINTENANCE:** Report the expenditures within the appropriate category. Lines have been added for additional types of vehicle maintenance expenses not listed. Do not use the word “other,” to describe a type of vehicle maintenance cost or simply list the company or agency the cost was paid to. Please be specific with the item description.
- L. CANINES, FIREARMS & RELATED EQUIPMENT:** Items including canines and related expenses (vet bills, food etc.), firearms, tactical, etc. Lines have been added for additional types of canines, firearms, and related equipment expenses not listed. Do not use the word “other,” to describe a type of canine, firearm, or related equipment cost or simply list the company or agency the cost was paid to. Please be specific with the item description.
- M. OTHER CAPITAL EXPENDITURES:** Items including furniture, computers, transportation (airplane, helicopter, etc.) and office equipment. Non-capital expenditures should be reported in the “Other Operating Expenses” section. Lines have been added for additional types of other capital expenses not listed. Do not use the word “other,” to describe a type of other capital cost or simply list the company or agency the cost was paid to. Please be specific with the item description.
- N. EXTERNAL PUBLICATIONS AND COMMUNICATIONS:** Items such as books, subscriptions, periodicals, publications, advertising, media air-time, etc. Report the expenditures as either an external publication cost or an external communication cost.
- O. OTHER OPERATING:** These expenses include office supplies, postage and printing, memberships, maintenance, rental and lease payments, etc. Lines have been added for additional types of other operating expenses not listed. Do not use the word “other,” to describe a type of other operating cost or simply list the company or agency the cost was paid to. Please be specific with the item description.
- P. EMERGENCY AWARDS:** Expenditures issued without completing approval process due to immediate circumstances. This type of expenditure will only be reported in the Pooled or Master Account column or the applicable County Attorney individual agency column. Individual agencies will not report any Emergency Awards.
- Q. Total Expenditures:** This cell will calculate automatically. The amount is the sum of all the expenditure categories.

Individual Agency reporting to the County Attorney or the Attorney General's Office:

If the Individual Agency has money held by both the County Attorney and the Attorney General's Office, there are two ways the individual agency can report. The Individual Agency can enter data and report on two separate spreadsheets. Each spreadsheet will be sent to the appropriate reporting authority. The Individual Agency can also enter data for both the County Attorney account and Attorney General's Office account on one spreadsheet. If you are reporting to both the County Attorney and Attorney General's Office using one spreadsheet please label the agency column accordingly. Use the Agency columns and identify which agency the information is applicable to in the column header. For example: XYZ Police Department – County Attorney or XYZ Police Department – Attorney General.

County Attorney and/or Attorney General's Office Reporting to ACJC:

All agencies are instructed to send completed agency columns direct to your offices. Please compile all individual agency columns into one master file adding as many agency columns as needed. If the Individual Agency is reporting to both the County Attorney and Attorney General's Office on one spreadsheet, the Individual Agency must label which column of data applies to the County Attorney or Attorney General's report. The data from each column can be copied and pasted into a master spreadsheet that is sent to ACJC. Please verify the accuracy of their reporting and submit to the Arizona Criminal Justice Commission Finance Department at Finance@azcjc.gov.