

Local Government Audit  
 Analysis of Confiscations, Forfeitures and Seizures  
 For the 90 Counties Audited by Local Government Audit and 5 Audited by CPA firms  
 FYE 6-30-18

	Anderson	Bedford	Benton	Bledsoe	Blount	Bradley	Campbell	Cannon
Beginning Balance 7-1-17	\$ 312,984	0	0	0	0	0	106,422	0
Revenues:								
Forfeitures and Seizures	\$ 124,775	3,621	0	0	0	0	1,140	0
Confiscations	14,857	0	0	2,270	0	65,283	0	191,535
Total Revenues	\$ 139,632	3,621	0	2,270	0	65,283	1,140	191,535
Expenditures:								
Law Enforcement	\$ 0	0	0	0	0	0	0	0
Drug Enforcement/Education	89,255	3,621	0	2,030	0	65,283	0	0
Total Expenditures	\$ 89,255	3,621	0	2,030	0	65,283	0	0
Ending Balance 6-30-18	\$ 363,361	0	0	240	0	0	107,562	191,535
Beginning Balance 7-1-17	\$ 54,904	0	0	0	0	0	0	0
Revenues:								
Forfeitures and Seizures	\$ 51,273	11,477	285,572	0	0	0	0	0
Confiscations	7,117	21,295	0	571	98,953	0	34,608	105,530
Total Revenues	\$ 58,390	32,772	285,572	571	98,953	0	34,608	105,530
Expenditures:								
Law Enforcement	\$ 2,375	5,241	0	0	0	0	34,608	82,950
Drug Enforcement/Education	110,919	27,531	55,450	571	98,953	0	0	22,580
Total Expenditures	\$ 113,294	32,772	55,450	571	98,953	0	34,608	105,530
Ending Balance 6-30-18	\$ 0	0	230,122	0	0	0	0	0

	Crockett	Cumberland	Decatur	DeKalb	Dickson	Dyer	Fayette	Fentress
Beginning Balance 7-1-17	\$ 0	0	0	0	229,789	12,378	40,386	0
Revenues:								
Forfeitures and Seizures	\$ 0	0	0	7,811	0	0	37,383	1,928
Confiscations	5,918	29,067	2,850	27,159	473,269	26,728	57,300	1,570
Total Revenues	<u>\$ 5,918</u>	<u>29,067</u>	<u>2,850</u>	<u>34,970</u>	<u>473,269</u>	<u>26,728</u>	<u>94,683</u>	<u>3,498</u>
Expenditures:								
Law Enforcement	\$ 0	29,067	2,850	0	0	650	35,958	3,498
Drug Enforcement/Education	5,918	0	0	27,955	287,950	38,456	86,375	0
Total Expenditures	<u>\$ 5,918</u>	<u>29,067</u>	<u>2,850</u>	<u>27,955</u>	<u>287,950</u>	<u>39,106</u>	<u>122,333</u>	<u>3,498</u>
Ending Balance 6-30-18	<u>\$ 0</u>	<u>0</u>	<u>0</u>	<u>7,015</u>	<u>415,108</u>	<u>0</u>	<u>12,736</u>	<u>0</u>

	Franklin	Gibson	Giles	Grainger	Greene	Grundy	Hamblen	Hancock
Beginning Balance 7-1-17	\$ 0	0	0	0	0	0	0	0
Revenues:								
Forfeitures and Seizures	\$ 0	3,368	0	0	529	0	0	20
Confiscations	21,621	32,146	10,273	19,821	56,814	7,824	101,049	0
Total Revenues	<u>\$ 21,621</u>	<u>35,514</u>	<u>10,273</u>	<u>19,821</u>	<u>57,343</u>	<u>7,824</u>	<u>101,049</u>	<u>20</u>
Expenditures:								
Law Enforcement	\$ 0	3,368	0	0	26,981	0	85,365	0
Drug Enforcement/Education	21,621	32,146	10,273	18,703	30,362	6,915	0	20
Total Expenditures	<u>\$ 21,621</u>	<u>35,514</u>	<u>10,273</u>	<u>18,703</u>	<u>57,343</u>	<u>6,915</u>	<u>85,365</u>	<u>20</u>
Ending Balance 6-30-18	<u>\$ 0</u>	<u>0</u>	<u>0</u>	<u>1,118</u>	<u>0</u>	<u>909</u>	<u>15,684</u>	<u>0</u>

	Hardeman	Hardin	Hawkins	Haywood	Henderson	Henry	Hickman	Houston
Beginning Balance 7-1-17	\$ 0	0	0	66,329	0	0	0	0
Revenues:								
Forfeitures and Seizures	\$ 0	25	0	23,257	9,293	10,588	0	0
Confiscations	54,704	50,150	214,358	0	0	4,656	53,788	0
Total Revenues	\$ 54,704	50,175	214,358	23,257	9,293	15,244	53,788	0
Expenditures:								
Law Enforcement	\$ 0	2,954	0	1,000	0	0	0	0
Drug Enforcement/Education	46,368	47,196	214,358	88,586	9,293	15,244	53,144	0
Total Expenditures	\$ 46,368	50,150	214,358	89,586	9,293	15,244	53,144	0
Ending Balance 6-30-18	\$ 8,336	25	0	0	0	0	644	0

	Humphreys	Jackson	Jefferson	Johnson	Lake	Lauderdale	Lawrence	Lewis
Beginning Balance 7-1-17	\$ 53,015	0	0	0	4,366	58,137	0	0
Revenues:								
Forfeitures and Seizures	\$ 4,243	0	0	0	1,995	0	6,883	0
Confiscations	446,497	19,800	12,917	27,678	26,442	27,460	13,642	3,406
Total Revenues	\$ 450,740	19,800	12,917	27,678	28,437	27,460	20,525	3,406
Expenditures:								
Law Enforcement	\$ 4,243	0	0	2,287	3,490	0	0	0
Drug Enforcement/Education	225,165	0	12,917	25,391	7,166	3,328	20,525	1,750
Total Expenditures	\$ 229,408	0	12,917	27,678	10,656	3,328	20,525	1,750
Ending Balance 6-30-18	\$ 274,347	19,800	0	0	22,147	82,269	0	1,656

	Lincoln	Loudon	Macon	Madison	Marion	Marshall	Mauzy	McNairy
Beginning Balance 7-1-17	\$ 0	0	0	6,687	0	0	0	0
Revenues:								
Forfeitures and Seizures	\$ 14,264	9,296	0	0	0	0	43,602	0
Confiscations	41,834	15,598	3,320	93,482	0	27,283	73,203	49,041
Total Revenues	<u>\$ 56,098</u>	<u>24,894</u>	<u>3,320</u>	<u>93,482</u>	<u>0</u>	<u>27,283</u>	<u>116,805</u>	<u>49,041</u>
Expenditures:								
Law Enforcement	\$ 0	0	0	44,072	0	27,283	0	0
Drug Enforcement/Education	56,098	24,894	3,320	20,498	0	0	96,336	43,342
Total Expenditures	<u>\$ 56,098</u>	<u>24,894</u>	<u>3,320</u>	<u>64,570</u>	<u>0</u>	<u>27,283</u>	<u>96,336</u>	<u>43,342</u>
Ending Balance 6-30-18	<u>\$ 0</u>	<u>0</u>	<u>0</u>	<u>35,599</u>	<u>0</u>	<u>0</u>	<u>20,469</u>	<u>5,699</u>

	Meigs	Monroe	Montgomery	Moore	Morgan	Obion	Overton	Perry
Beginning Balance 7-1-17	\$ 0	0	0	0	0	594,484	0	0
Revenues:								
Forfeitures and Seizures	\$ 9,580	0	0	0	0	200	0	0
Confiscations	1,000	133,438	2,777	0	7,178	32,190	9,795	0
Total Revenues	<u>\$ 10,580</u>	<u>133,438</u>	<u>2,777</u>	<u>0</u>	<u>7,178</u>	<u>32,390</u>	<u>9,795</u>	<u>0</u>
Expenditures:								
Law Enforcement	\$ 0	0	0	0	0	0	0	0
Drug Enforcement/Education	10,580	133,438	2,777	0	7,178	224,384	9,795	0
Total Expenditures	<u>\$ 10,580</u>	<u>133,438</u>	<u>2,777</u>	<u>0</u>	<u>7,178</u>	<u>224,384</u>	<u>9,795</u>	<u>0</u>
Ending Balance 6-30-18	<u>\$ 0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>402,490</u>	<u>0</u>	<u>0</u>

	Pickett	Polk	Putnam	Rhea	Roane	Robertson	Rutherford	Scott
Beginning Balance 7-1-17	\$ 0	0	0	0	0	0	0	0
Revenues:								
Forfeitures and Seizures	\$ 0	3,636	0	0	26,079	0	0	0
Confiscations	4,607	6,399	23,255	24,093	0	18,369	530,139	27,980
Total Revenues	<u>\$ 4,607</u>	<u>10,035</u>	<u>23,255</u>	<u>24,093</u>	<u>26,079</u>	<u>18,369</u>	<u>530,139</u>	<u>27,980</u>
Expenditures:								
Law Enforcement	\$ 0	0	0	0	0	0	0	13,420
Drug Enforcement/Education	4,607	10,035	23,255	24,093	26,079	18,369	530,139	14,560
Total Expenditures	<u>\$ 4,607</u>	<u>10,035</u>	<u>23,255</u>	<u>24,093</u>	<u>26,079</u>	<u>18,369</u>	<u>530,139</u>	<u>27,980</u>
Ending Balance 6-30-18	<u>\$ 0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

	Sequatchie	Sevier	Smith	Stewart	Sullivan	Sumner	Tipton	Trousdale
Beginning Balance 7-1-17	\$ 0	0	0	0	0	0	0	0
Revenues:								
Forfeitures and Seizures	\$ 0	0	0	441	49,055	0	0	21,340
Confiscations	44,954	68,550	19,666	6,085	23,971	4,504	105,677	0
Total Revenues	<u>\$ 44,954</u>	<u>68,550</u>	<u>19,666</u>	<u>6,526</u>	<u>73,026</u>	<u>4,504</u>	<u>105,677</u>	<u>21,340</u>
Expenditures:								
Law Enforcement	\$ 0	68,550	0	6,126	33,525	0	22,459	0
Drug Enforcement/Education	44,954	0	0	0	39,501	4,504	83,218	14,646
Total Expenditures	<u>\$ 44,954</u>	<u>68,550</u>	<u>0</u>	<u>6,126</u>	<u>73,026</u>	<u>4,504</u>	<u>105,677</u>	<u>14,646</u>
Ending Balance 6-30-18	<u>\$ 0</u>	<u>0</u>	<u>19,666</u>	<u>400</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,694</u>

	Unicoi	Union	Van Buren	Warren	Washington	Wayne	Weakley	White
Beginning Balance 7-1-17	\$ 18,382	22,246	0	0	0	0	9,010	23,314
Revenues:								
Forfeitures and Seizures	\$ 4,362	27,829	0	0	5,007	0	0	0
Confiscations	9,895	0	6,254	62,700	100,727	46	39,324	32,123
Total Revenues	<u>\$ 14,257</u>	<u>27,829</u>	<u>6,254</u>	<u>62,700</u>	<u>105,734</u>	<u>46</u>	<u>39,324</u>	<u>32,123</u>
Expenditures:								
Law Enforcement	\$ 0	0	0	0	5,502	0	0	0
Drug Enforcement/Education	32,639	45,452	6,254	62,700	72,384	46	15,511	55,437
Total Expenditures	<u>\$ 32,639</u>	<u>45,452</u>	<u>6,254</u>	<u>62,700</u>	<u>77,886</u>	<u>46</u>	<u>15,511</u>	<u>55,437</u>
Ending Balance 6-30-18	<u>\$ 0</u>	<u>4,623</u>	<u>0</u>	<u>0</u>	<u>27,848</u>	<u>0</u>	<u>32,823</u>	<u>0</u>

	Williamson	Wilson	Davidson	Hamilton	Knox	McMinn	Shelby
Beginning Balance 7-1-17	\$ 0	91,165	931,992	0	0	0	0
Revenues:							
Forfeitures and Seizures	\$ 0	0	1,709,510	173,817	845,216	69,567	1,240,088
Confiscations	18,227	62,647	391,373	13,212	296,501	0	795,342
Total Revenues	<u>\$ 18,227</u>	<u>62,647</u>	<u>2,100,883</u>	<u>187,029</u>	<u>1,141,717</u>	<u>69,567</u>	<u>2,035,430</u>
Expenditures:							
Law Enforcement	\$ 0	0	554,626	55,878	969,800	0	0
Drug Enforcement/Education	18,227	146,837	1,074,777	60,073	0	69,567	1,485,377
Total Expenditures	<u>\$ 18,227</u>	<u>146,837</u>	<u>1,629,403</u>	<u>115,951</u>	<u>969,800</u>	<u>69,567</u>	<u>1,485,377</u>
Ending Balance 6-30-18	<u>\$ 0</u>	<u>6,975</u>	<u>1,403,472</u>	<u>71,078</u>	<u>171,917</u>	<u>0</u>	<u>550,053</u>