

Local Government Audit

Analysis of Confiscations, Forfeitures and Seizures

For the 91 Counties Audited by Local Government Audit and 4 Audited by CPA firms

FYE 6-30-24

	Anderson	Bedford	Benton	Bledsoe	Blount	Bradley	Campbell	Cannon
Beginning Balance 7-1-23	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 56,731	\$ 84,614	\$ 15,805
Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues: Forfeitures and Seizures	\$ -	\$ 330	\$ -	\$ -	\$ 600	\$ -	\$ -	\$ -
Revenues: Confiscations	\$ 30,599	\$ -	\$ -	\$ 1,206	\$ -	\$ 16,810	\$ -	\$ -
Total Revenues	\$ 30,599	\$ 330	\$ -	\$ 1,206	\$ 600	\$ 16,810	\$ -	\$ -
Expenditures: Law Enforcement	\$ -	\$ -	\$ -	\$ 750	\$ 600	\$ -	\$ 600	\$ -
Expenditures: Drug Enforcement/Education	\$ 13,558	\$ 330	\$ -	\$ 61	\$ -	\$ 44,905	\$ 18,198	\$ -
Total Expenditures	\$ 13,558	\$ 330	\$ -	\$ 811	\$ 600	\$ 44,905	\$ 18,798	\$ -
Ending Balance 6-30-24	\$ 17,041	\$ -	\$ -	\$ 395	\$ -	\$ 28,636	\$ 65,816	\$ 15,805

	Carroll	Carter	Cheatham	Chester	Claiborne	Clay	Cocke	Coffee
Beginning Balance 7-1-23	\$ 158,690	\$ -	\$ -	\$ 51,324	\$ -	\$ -	\$ -	\$ -
Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues: Forfeitures and Seizures	\$ 44,812	\$ -	\$ 11,954	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues: Confiscations	\$ 18,681	\$ 1,857	\$ -	\$ 1,494	\$ 4,463	\$ 100	\$ 24,768	\$ 99,303
Total Revenues	\$ 63,493	\$ 1,857	\$ 11,954	\$ 1,494	\$ 4,463	\$ 100	\$ 24,768	\$ 99,303
Expenditures: Law Enforcement	\$ 7,006	\$ 333	\$ -	\$ 1,494	\$ -	\$ -	\$ 24,768	\$ -
Expenditures: Drug Enforcement/Education	\$ 109,390	\$ 1,524	\$ 11,954	\$ 3,269	\$ 4,463	\$ 100	\$ -	\$ 99,303
Total Expenditures	\$ 116,396	\$ 1,857	\$ 11,954	\$ 4,763	\$ 4,463	\$ 100	\$ 24,768	\$ 99,303
Ending Balance 6-30-24	\$ 105,787	\$ -	\$ -	\$ 48,055	\$ -	\$ -	\$ -	\$ -

	Crockett	Cumberland	Decatur	DeKalb	Dickson	Dyer	Fayette	Fentress
Beginning Balance 7-1-23	\$ 7,597	\$ 236,115	\$ -	\$ 28,347	\$ -	\$ 35,072	\$ 150,784	\$ -
Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues: Forfeitures and Seizures	\$ -	\$ -	\$ 1,188	\$ -	\$ -	\$ 34,400	\$ 31,297	\$ -
Revenues: Confiscations	\$ 7,351	\$ 118,811	\$ -	\$ 22,803	\$ 121,226	\$ 27,759	\$ 35,981	\$ -
Total Revenues	\$ 7,351	\$ 118,811	\$ 1,188	\$ 22,803	\$ 121,226	\$ 62,159	\$ 67,278	\$ -
Expenditures: Law Enforcement	\$ 816	\$ -	\$ 1,188	\$ -	\$ -	\$ 34,400	\$ 31,297	\$ -
Expenditures: Drug Enforcement/Education	\$ 14,132	\$ -	\$ -	\$ 17,175	\$ 121,226	\$ 62,831	\$ 186,765	\$ -
Total Expenditures	\$ 14,948	\$ -	\$ 1,188	\$ 17,175	\$ 121,226	\$ 97,231	\$ 218,062	\$ -
Ending Balance 6-30-24	\$ -	\$ 354,926	\$ -	\$ 33,975	\$ -	\$ -	\$ -	\$ -

	Franklin	Gibson	Giles	Grainger	Greene	Grundy	Hamblen	Hancock
Beginning Balance 7-1-23	\$ -	\$ -	\$ -	\$ 1,794	\$ -	\$ -	\$ 68,442	\$ -
Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues: Forfeitures and Seizures	\$ -	\$ 9,314	\$ 8,292	\$ -	\$ -	\$ -	\$ -	\$ 12,406
Revenues: Confiscations	\$ 17,529	\$ 2,188	\$ 26,129	\$ -	\$ 9,354	\$ 1,000	\$ 28,579	\$ 1,549
Total Revenues	\$ 17,529	\$ 11,502	\$ 34,421	\$ -	\$ 9,354	\$ 1,000	\$ 28,579	\$ 13,955
Expenditures: Law Enforcement	\$ -	\$ 9,314	\$ -	\$ -	\$ -	\$ -	\$ 87,705	\$ 5,913
Expenditures: Drug Enforcement/Education	\$ 17,529	\$ 2,188	\$ 34,421	\$ -	\$ 9,354	\$ 1,000	\$ -	\$ 8,042
Total Expenditures	\$ 17,529	\$ 11,502	\$ 34,421	\$ -	\$ 9,354	\$ 1,000	\$ 87,705	\$ 13,955
Ending Balance 6-30-24	\$ -	\$ -	\$ -	\$ 1,794	\$ -	\$ -	\$ 9,316	\$ -

	Hardeman	Hardin	Hawkins	Haywood	Henderson	Henry	Hickman	Houston
Beginning Balance 7-1-23	\$ -	\$ -	\$ 165,483	\$ 212,636	\$ 11,182	\$ -	\$ -	\$ -
Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues: Forfeitures and Seizures	\$ -	\$ 16,000	\$ -	\$ 89,763	\$ 10,912	\$ -	\$ -	\$ -
Revenues: Confiscations	\$ 68,295	\$ 43,985	\$ 1,000	\$ -	\$ -	\$ 43,363	\$ 50,530	\$ -
Total Revenues	\$ 68,295	\$ 59,985	\$ 1,000	\$ 89,763	\$ 10,912	\$ 43,363	\$ 50,530	\$ -
Expenditures: Law Enforcement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,530	\$ -
Expenditures: Drug Enforcement/Education	\$ 68,295	\$ 59,985	\$ 44,078	\$ 253,846	\$ 12,109	\$ 43,363	\$ -	\$ -
Total Expenditures	\$ 68,295	\$ 59,985	\$ 44,078	\$ 253,846	\$ 12,109	\$ 43,363	\$ 50,530	\$ -
Ending Balance 6-30-24	\$ -	\$ -	\$ 122,405	\$ 48,553	\$ 9,985	\$ -	\$ -	\$ -

	Humphreys	Jackson	Jefferson	Johnson	Lake	Lauderdale	Lawrence	Lewis
Beginning Balance 7-1-23	\$ -	\$ 68,842	\$ -	\$ 7,139	\$ 18,907	\$ 71,443	\$ -	\$ -
Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues: Forfeitures and Seizures	\$ 12,682	\$ -	\$ -	\$ -	\$ -	\$ 139	\$ 24,532	\$ -
Revenues: Confiscations	\$ 23,974	\$ 5,333	\$ -	\$ 74,154	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 36,656	\$ 5,333	\$ -	\$ 74,154	\$ -	\$ 139	\$ 24,532	\$ -
Expenditures: Law Enforcement	\$ 12,682	\$ -	\$ -	\$ 8,895	\$ -	\$ -	\$ 24,532	\$ -
Expenditures: Drug Enforcement/Education	\$ 23,974	\$ 50,195	\$ -	\$ 27,457	\$ 33	\$ 71,582	\$ -	\$ -
Total Expenditures	\$ 36,656	\$ 50,195	\$ -	\$ 36,352	\$ 33	\$ 71,582	\$ 24,532	\$ -
Ending Balance 6-30-24	\$ -	\$ 23,980	\$ -	\$ 44,941	\$ 18,874	\$ -	\$ -	\$ -

	Lincoln	Loudon	Macon	Madison	Marion	Marshall	Maury	McMinn
Beginning Balance 7-1-23	\$ -	\$ -	\$ 59,049	\$ 372,848	\$ -	\$ 4,746	\$ -	\$ 35,514
Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues: Forfeitures and Seizures	\$ 50,366	\$ 10,885	\$ -	\$ 4	\$ -	\$ -	\$ 80,403	\$ 34,385
Revenues: Confiscations	\$ 37,404	\$ 12,832	\$ 8,188	\$ 54,890	\$ 41,666	\$ 1,213	\$ 12,160	\$ -
Total Revenues	\$ 87,770	\$ 23,717	\$ 8,188	\$ 54,894	\$ 41,666	\$ 1,213	\$ 92,563	\$ 34,385
Expenditures: Law Enforcement	\$ -	\$ -	\$ -	\$ 4,010	\$ -	\$ 392	\$ -	\$ -
Expenditures: Drug Enforcement/Education	\$ 87,770	\$ 23,717	\$ 57,373	\$ 51,050	\$ 13,425	\$ 3,281	\$ 68,947	\$ 34,385
Total Expenditures	\$ 87,770	\$ 23,717	\$ 57,373	\$ 55,060	\$ 13,425	\$ 3,673	\$ 68,947	\$ 34,385
Ending Balance 6-30-24	\$ -	\$ -	\$ 9,864	\$ 372,682	\$ 28,241	\$ 2,286	\$ 23,616	\$ 35,514

	McNairy	Meigs	Monroe	Montgomery	Moore	Morgan	Obion	Overton
Beginning Balance 7-1-23	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues: Forfeitures and Seizures	\$ -	\$ 18,338	\$ -	\$ -	\$ -	\$ -	\$ 1,175	\$ -
Revenues: Confiscations	\$ 44,491	\$ -	\$ 58,768	\$ -	\$ -	\$ 27,247	\$ -	\$ 9,210
Total Revenues	\$ 44,491	\$ 18,338	\$ 58,768	\$ -	\$ -	\$ 27,247	\$ 1,175	\$ 9,210
Expenditures: Law Enforcement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures: Drug Enforcement/Education	\$ 44,491	\$ 4,117	\$ 51,522	\$ -	\$ -	\$ 27,247	\$ 1,175	\$ 9,210
Total Expenditures	\$ 44,491	\$ 4,117	\$ 51,522	\$ -	\$ -	\$ 27,247	\$ 1,175	\$ 9,210
Ending Balance 6-30-24	\$ -	\$ 14,221	\$ 7,246	\$ -	\$ -	\$ -	\$ -	\$ -

	Perry	Pickett	Polk	Putnam	Rhea	Roane	Robertson	Rutherford
Beginning Balance 7-1-23	\$ -	\$ -	\$ 20,366	\$ -	\$ -	\$ -	\$ 68,793	\$ 1,087,928
Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues: Forfeitures and Seizures	\$ -	\$ -	\$ 8,412	\$ -	\$ -	\$ 9,784	\$ -	\$ -
Revenues: Confiscations	\$ -	\$ -	\$ 13,858	\$ 40,509	\$ 30,989	\$ -	\$ 18,313	\$ 2,018,174
Total Revenues	\$ -	\$ -	\$ 22,270	\$ 40,509	\$ 30,989	\$ 9,784	\$ 18,313	\$ 2,018,174
Expenditures: Law Enforcement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,784	\$ -	\$ -
Expenditures: Drug Enforcement/Education	\$ -	\$ -	\$ 28,435	\$ 40,509	\$ 30,989	\$ -	\$ 78,814	\$ 844,909
Total Expenditures	\$ -	\$ -	\$ 28,435	\$ 40,509	\$ 30,989	\$ 9,784	\$ 78,814	\$ 844,909
Ending Balance 6-30-24	\$ -	\$ -	\$ 14,201	\$ -	\$ -	\$ -	\$ 8,292	\$ 2,261,193

	Scott	Sequatchie	Sevier	Smith	Stewart	Sullivan	Sumner	Tipton
Beginning Balance 7-1-23	\$ -	\$ 77,456	\$ 83,240	\$ 83,016	\$ 29,091	\$ -	\$ 1,320	\$ 102,691
Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues: Forfeitures and Seizures	\$ -	\$ -	\$ -	\$ -	\$ 45	\$ 52,980	\$ -	\$ 29,281
Revenues: Confiscations	\$ -	\$ 1,497	\$ 29,624	\$ 89,126	\$ 37,444	\$ -	\$ 15,724	\$ 40,744
Total Revenues	\$ -	\$ 1,497	\$ 29,624	\$ 89,126	\$ 37,489	\$ 52,980	\$ 15,724	\$ 70,025
Expenditures: Law Enforcement	\$ -	\$ -	\$ -	\$ -	\$ 45	\$ -	\$ -	\$ 19,700
Expenditures: Drug Enforcement/Education	\$ -	\$ 78,953	\$ 27,815	\$ 161,150	\$ 57,690	\$ 52,980	\$ 17,044	\$ 153,016
Total Expenditures	\$ -	\$ 78,953	\$ 27,815	\$ 161,150	\$ 57,735	\$ 52,980	\$ 17,044	\$ 172,716
Ending Balance 6-30-24	\$ -	\$ -	\$ 85,049	\$ 10,992	\$ 8,845	\$ -	\$ -	\$ -

	Trousdale	Unicoi	Union	Van Buren	Warren	Washington	Wayne	Weakley
Beginning Balance 7-1-23	\$ 32,916	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,851	\$ -
Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues: Forfeitures and Seizures	\$ 1,847	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50
Revenues: Confiscations	\$ 1,500	\$ 6,427	\$ -	\$ 3,920	\$ -	\$ -	\$ 6,754	\$ 9,676
Total Revenues	\$ 3,347	\$ 6,427	\$ -	\$ 3,920	\$ -	\$ -	\$ 6,754	\$ 9,726
Expenditures: Law Enforcement	\$ -	\$ 6,427	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50
Expenditures: Drug Enforcement/Education	\$ 100	\$ -	\$ -	\$ 2,314	\$ -	\$ -	\$ 3,369	\$ 9,676
Total Expenditures	\$ 100	\$ 6,427	\$ -	\$ 2,314	\$ -	\$ -	\$ 3,369	\$ 9,726
Ending Balance 6-30-24	\$ 36,163	\$ -	\$ -	\$ 1,606	\$ -	\$ -	\$ 5,236	\$ -

	White	Williamson	Wilson	Davidson	Hamilton	Knox	Shelby
Beginning Balance 7-1-23	\$ -	\$ -	\$ -	\$ 38,737	\$ 268,195	\$ 2,036,767	\$ 2,414,640
Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,000)
Revenues: Forfeitures and Seizures	\$ -	\$ -	\$ -	\$ 783,985	\$ 106,115	\$ 511,086	\$ 1,866,456
Revenues: Confiscations	\$ 14,730	\$ 4,350	\$ 138,618	\$ 189,070	\$ -	\$ 179,151	\$ 247,903
Total Revenues	\$ 14,730	\$ 4,350	\$ 138,618	\$ 973,055	\$ 106,115	\$ 690,237	\$ 2,114,359
Expenditures: Law Enforcement	\$ -	\$ -	\$ 138,618	\$ -	\$ 374,310	\$ -	\$ -
Expenditures: Drug Enforcement/Education	\$ 14,730	\$ 4,350	\$ -	\$ 729,043	\$ -	\$ 454,460	\$ 1,558,435
Total Expenditures	\$ 14,730	\$ 4,350	\$ 138,618	\$ 729,043	\$ 374,310	\$ 454,460	\$ 1,558,435
Ending Balance 6-30-24	\$ -	\$ -	\$ -	\$ 282,749	\$ -	\$ 2,272,544	\$ 2,969,564

Note: Any adjustments are for errors in the prior year report.