

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 6-30-22

	Anderson	Bedford	Benton	Bledsoe	Blount	Bradley	Campbell	Cannon
Beginning Balance 7-1-21	\$ 7,976	856	0	0	0	58,467	76,928	11,383
Adjustment	0	0	0	0	0	0	0	0
Revenues:								
Forfeitures and Seizures	\$ 0	0	0	0	0	0	691	0
Confiscations	29,807	0	0	685	0	22,453	12,897	4,422
Total Revenues	\$ 29,807	0	0	685	0	22,453	13,588	4,422
Expenditures:								
Law Enforcement	\$ 0	856	0	0	0	0	0	0
Drug Enforcement/Education	32,606	0	0	685	0	41,892	17,599	0
Total Expenditures	\$ 32,606	856	0	685	0	41,892	17,599	0
Ending Balance 6-30-22	\$ 5,177	0	0	0	0	39,028	72,917	15,805
	Carroll	Carter	Cheatham	Chester	Claiborne	Clay	Cocke	Coffee
Beginning Balance 7-1-21	\$ 0	0	0	0	0	0	66,644	0
Adjustment	0	0	0	0	0	0	0	0
Revenues:								
Forfeitures and Seizures	\$ 155,148	0	69,327	0	0	0	0	0
Confiscations	6,203	13,987	0	63,080	10,883	150	55,963	74,854
Total Revenues	\$ 161,351	13,987	69,327	63,080	10,883	150	55,963	74,854
Expenditures:								
Law Enforcement	\$ 1,496	0	0	856	4,258	0	118,248	0
Drug Enforcement/Education	110,044	13,987	69,327	2,295	6,625	150	4,359	74,854
Total Expenditures	\$ 111,540	13,987	69,327	3,151	10,883	150	122,607	74,854
Ending Balance 6-30-22	\$ 49,811	0	0	59,929	0	0	0	0

	Crockett	Cumberland	Decatur	DeKalb	Dickson	Dyer	Fayette	Fentress
Beginning Balance 7-1-21	\$ 6,521	71,576	0	0	209,045	0	0	0
Adjustment	0	0	0	0	0	0	0	0
Revenues:								
Forfeitures and Seizures	\$ 0	0	10,450	0	0	25,300	44,888	0
Confiscations	4,000	124,793	0	22,600	261,636	67,899	92,453	0
Total Revenues	\$ 4,000	124,793	10,450	22,600	261,636	93,199	137,341	0
Expenditures:								
Law Enforcement	\$ 0	0	5,700	0	0	25,300	44,888	0
Drug Enforcement/Education	29	0	3,275	3,226	299,854	22,118	53,760	0
Total Expenditures	\$ 29	0	8,975	3,226	299,854	47,418	98,648	0
Ending Balance 6-30-22	\$ 10,492	196,369	1,475	19,374	170,827	45,781	38,693	0
	Franklin	Gibson	Giles	Grainger	Greene	Grundy	Hamblen	Hancock
Beginning Balance 7-1-21	\$ 0	0	2,235	1,729	39,922	0	77,751	0
Adjustment	0	0	0	0	0	0	0	0
Revenues:								
Forfeitures and Seizures	\$ 0	10,957	0	0	0	0	59,547	15,701
Confiscations	10,521	38,859	11,514	448	10,194	10,368	0	458
Total Revenues	\$ 10,521	49,816	11,514	448	10,194	10,368	59,547	16,159
Expenditures:								
Law Enforcement	\$ 0	10,957	0	0	0	0	0	13,458
Drug Enforcement/Education	10,521	38,859	3,700	2,177	50,116	10,368	79,581	2,701
Total Expenditures	\$ 10,521	49,816	3,700	2,177	50,116	10,368	79,581	16,159
Ending Balance 6-30-22	\$ 0	0	10,049	0	0	0	57,717	0

	Hardeman	Hardin	Hawkins	Haywood	Henderson	Henry	Hickman	Houston
Beginning Balance 7-1-21	\$ 0	0	0	28,707	7,803	0	58,137	0
Adjustment	0	0	0	0	0	0	0	0
Revenues:								
Forfeitures and Seizures	\$ 0	2,031	0	210,025	35,997	8,634	0	0
Confiscations	55,135	1,500	3,740	0	0	14,150	39,177	0
Total Revenues	<u>\$ 55,135</u>	<u>3,531</u>	<u>3,740</u>	<u>210,025</u>	<u>35,997</u>	<u>22,784</u>	<u>39,177</u>	<u>0</u>
Expenditures:								
Law Enforcement	\$ 0	1,500	0	0	0	0	97,314	0
Drug Enforcement/Education	21,800	2,031	3,740	163,167	735	13,465	0	0
Total Expenditures	<u>\$ 21,800</u>	<u>3,531</u>	<u>3,740</u>	<u>163,167</u>	<u>735</u>	<u>13,465</u>	<u>97,314</u>	<u>0</u>
Ending Balance 6-30-22	<u>\$ 33,335</u>	<u>0</u>	<u>0</u>	<u>75,565</u>	<u>43,065</u>	<u>9,319</u>	<u>0</u>	<u>0</u>
	Humphreys	Jackson	Jefferson	Johnson	Lake	Lauderdale	Lawrence	Lewis
Beginning Balance 7-1-21	\$ 114,673	33,594	0	0	18,951	61,382	0	0
Adjustment	0	0	0	0	0	0	0	0
Revenues:								
Forfeitures and Seizures	\$ 1,425	0	0	0	0	0	20,246	0
Confiscations	158,531	12,395	0	516	0	0	0	25
Total Revenues	<u>\$ 159,956</u>	<u>12,395</u>	<u>0</u>	<u>516</u>	<u>0</u>	<u>0</u>	<u>20,246</u>	<u>25</u>
Expenditures:								
Law Enforcement	\$ 1,425	0	0	0	0	0	0	0
Drug Enforcement/Education	273,204	0	0	516	22	920	20,246	25
Total Expenditures	<u>\$ 274,629</u>	<u>0</u>	<u>0</u>	<u>516</u>	<u>22</u>	<u>920</u>	<u>20,246</u>	<u>25</u>
Ending Balance 6-30-22	<u>\$ 0</u>	<u>45,989</u>	<u>0</u>	<u>0</u>	<u>18,929</u>	<u>60,462</u>	<u>0</u>	<u>0</u>

	Lincoln	Loudon	Macon	Madison	Marion	Marshall	Maury	McMinn
Beginning Balance 7-1-21	\$ 0	0	37,344	61,643	0	0	0	22,321
Adjustment	0	0	0	0	0	0	0	0
Revenues:								
Forfeitures and Seizures	\$ 58,668	17,953	0	22	0	0	0	18,108
Confiscations	0	17,259	65,920	292,172	20,750	0	672	0
Total Revenues	\$ 58,668	35,212	65,920	292,194	20,750	0	672	18,108
Expenditures:								
Law Enforcement	\$ 0	0	0	4,570	0	0	0	0
Drug Enforcement/Education	34,926	35,212	48,259	33,757	20,750	0	672	18,701
Total Expenditures	\$ 34,926	35,212	48,259	38,327	20,750	0	672	18,701
Ending Balance 6-30-22	\$ 23,742	0	55,005	315,510	0	0	0	21,728
	McNairy	Meigs	Monroe	Montgomery	Moore	Morgan	Obion	Overton
Beginning Balance 7-1-21	\$ 9,564	0	21,693	0	0	0	0	0
Adjustment	0	0	0	0	0	0	0	0
Revenues:								
Forfeitures and Seizures	\$ 0	0	0	0	0	0	0	0
Confiscations	61,365	0	66,461	0	0	29,369	2,051	19,751
Total Revenues	\$ 61,365	0	66,461	0	0	29,369	2,051	19,751
Expenditures:								
Law Enforcement	\$ 0	0	0	0	0	18,011	0	0
Drug Enforcement/Education	70,929	0	88,154	0	0	11,358	2,051	10,365
Total Expenditures	\$ 70,929	0	88,154	0	0	29,369	2,051	10,365
Ending Balance 6-30-22	\$ 0	0	0	0	0	0	0	9,386

	Perry	Pickett	Polk	Putnam	Rhea	Roane	Robertson	Rutherford
Beginning Balance 7-1-21	\$ 0	0	0	0	17,764	26,019	16,835	581,635
Adjustment	0	0	0	0	0	0	0	0
Revenues:								
Forfeitures and Seizures	\$ 0	0	10,732	8,301	0	25,143	0	0
Confiscations	1,428	0	689	87,209	61,794	0	79,668	814,284
Total Revenues	\$ 1,428	0	11,421	95,510	61,794	25,143	79,668	814,284
Expenditures:								
Law Enforcement	\$ 0	0	0	0	0	0	0	277,055
Drug Enforcement/Education	1,428	0	11,421	95,510	38,620	51,162	45,746	0
Total Expenditures	\$ 1,428	0	11,421	95,510	38,620	51,162	45,746	277,055
Ending Balance 6-30-22	\$ 0	0	0	0	40,938	0	50,757	1,118,864
	Scott	Sequatchie	Sevier	Smith	Stewart	Sullivan	Sumner	Tipton
Beginning Balance 7-1-21	\$ 0	51,599	13,842	38,279	16,896	0	0	0
Adjustment	0	0	0	0	0	0	0	0
Revenues:								
Forfeitures and Seizures	\$ 0	0	0	0	161	120,681	0	1,125
Confiscations	0	34,025	41,951	80,734	63,550	0	12,515	93,077
Total Revenues	\$ 0	34,025	41,951	80,734	63,711	120,681	12,515	94,202
Expenditures:								
Law Enforcement	\$ 0	0	0	0	5,332	0	0	16,712
Drug Enforcement/Education	0	11,080	42,302	47,432	45,156	120,681	9,794	77,490
Total Expenditures	\$ 0	11,080	42,302	47,432	50,488	120,681	9,794	94,202
Ending Balance 6-30-22	\$ 0	74,544	13,491	71,581	30,119	0	2,721	0

	Trousdale	Unicoi	Union	Van Buren	Warren	Washington	Wayne	Weakley
Beginning Balance 7-1-21	\$ 8,208	21,005	0	0	0	0	0	0
Adjustment	0	0	0	0	0	0	0	0
Revenues:								
Forfeitures and Seizures	\$ 1,096	0	0	0	31,629	0	0	25
Confiscations	1,164	6,150	0	3,461	64,863	0	19,872	0
Total Revenues	<u>\$ 2,260</u>	<u>6,150</u>	<u>0</u>	<u>3,461</u>	<u>96,492</u>	<u>0</u>	<u>19,872</u>	<u>25</u>
Expenditures:								
Law Enforcement	\$ 0	20,808	0	0	0	0	0	25
Drug Enforcement/Education	719	0	0	3,461	96,492	0	16,631	0
Total Expenditures	<u>\$ 719</u>	<u>20,808</u>	<u>0</u>	<u>3,461</u>	<u>96,492</u>	<u>0</u>	<u>16,631</u>	<u>25</u>
Ending Balance 6-30-22	<u>\$ 9,749</u>	<u>6,347</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,241</u>	<u>0</u>

	White	Williamson	Wilson	Davidson	Hamilton	Knox	Shelby
Beginning Balance 7-1-21	\$ 0	0	0	724,976	0	1,007,123	1,009,483
Adjustment	0	0	0	0	0	0	0
Revenues:							
Forfeitures and Seizures	\$ 0	0	0	311,896	337,812	701,632	2,676,962
Confiscations	18,348	28,925	7,930	53,505	30,639	118,538	692,802
Total Revenues	<u>\$ 18,348</u>	<u>28,925</u>	<u>7,930</u>	<u>365,401</u>	<u>368,451</u>	<u>820,170</u>	<u>3,369,764</u>
Expenditures:							
Law Enforcement	\$ 0	0	7,930	191,194	20,354	0	0
Drug Enforcement/Education	18,348	28,925	0	527,525	0	314,400	1,346,194
Total Expenditures	<u>\$ 18,348</u>	<u>28,925</u>	<u>7,930</u>	<u>718,719</u>	<u>20,354</u>	<u>314,400</u>	<u>1,346,194</u>
Ending Balance 6-30-22	<u>\$ 0</u>	<u>0</u>	<u>0</u>	<u>371,658</u>	<u>348,097</u>	<u>1,512,893</u>	<u>3,033,053</u>