

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 6-30-23

	Anderson	Bedford	Benton	Bledsoe	Blount	Bradley	Campbell	Cannon
Beginning Balance 7-1-22	\$ 5,177	0	0	0	0	39,028	72,917	15,805
Adjustment	0	0	0	0	0	0	0	0
Revenues:								
Forfeitures and Seizures	\$ 0	0	0	0	5,441	0	92	0
Confiscations	47,537	0	0	0	0	53,155	74,021	0
Total Revenues	\$ 47,537	0	0	0	5,441	53,155	74,113	0
Expenditures:								
Law Enforcement	\$ 0	0	0	0	5,441	0	4,575	0
Drug Enforcement/Education	52,714	0	0	0	0	35,452	57,841	0
Total Expenditures	\$ 52,714	0	0	0	5,441	35,452	62,416	0
Ending Balance 6-30-23	\$ 0	0	0	0	0	56,731	84,614	15,805

	Carroll	Carter	Cheatham	Chester	Claiborne	Clay	Cocke	Coffee
Beginning Balance 7-1-22	\$ 49,811	0	0	59,929	0	0	0	0
Adjustment	0	0	0	0	0	0	0	0
Revenues:								
Forfeitures and Seizures	\$ 95,114	0	26,781	0	0	0	0	0
Confiscations	77,993	426	0	6,500	7,211	15,066	22,808	102,706
Total Revenues	\$ 173,107	426	26,781	6,500	7,211	15,066	22,808	102,706
Expenditures:								
Law Enforcement	\$ 8,927	426	0	0	0	0	22,808	0
Drug Enforcement/Education	55,301	0	26,781	15,105	7,211	15,066	0	102,706
Total Expenditures	\$ 64,228	426	26,781	15,105	7,211	15,066	22,808	102,706

Ending Balance 6-30-23

\$	158,690	0	0	51,324	0	0	0	0
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	Crockett	Cumberland	Decatur	DeKalb	Dickson	Dyer	Fayette	Fentress
Beginning Balance 7-1-22	\$ 10,492	196,369	1,475	19,374	170,827	45,781	38,693	0
Adjustment	0	0	0	0	0	0	0	0
Revenues:								
Forfeitures and Seizures	\$ 0	0	3,182	0	0	37,425	45,792	2,148
Confiscations	3,755	39,746	0	35,813	227,660	212,569	207,056	0
Total Revenues	\$ 3,755	39,746	3,182	35,813	227,660	249,994	252,848	2,148
Expenditures:								
Law Enforcement	\$ 0	0	3,182	0	0	37,425	45,792	0
Drug Enforcement/Education	6,650	0	1,475	26,840	398,487	223,278	94,965	2,148
Total Expenditures	\$ 6,650	0	4,657	26,840	398,487	260,703	140,757	2,148
Ending Balance 6-30-23	\$ 7,597	236,115	0	28,347	0	35,072	150,784	0
	Franklin	Gibson	Giles	Grainger	Greene	Grundy	Hamblen	Hancock
Beginning Balance 7-1-22	\$ 0	0	10,049	0	0	0	57,717	0
Adjustment	0	0	0	0	0	0	0	0
Revenues:								
Forfeitures and Seizures	\$ 0	21,645	0	0	0	0	0	3,847
Confiscations	10,033	10,933	40,631	1,889	41,347	8,781	156,434	2,839
Total Revenues	\$ 10,033	32,578	40,631	1,889	41,347	8,781	156,434	6,686
Expenditures:								
Law Enforcement	\$ 0	27,045	0	0	0	0	145,709	6,686
Drug Enforcement/Education	10,033	5,533	50,680	95	41,347	8,781	0	0
Total Expenditures	\$ 10,033	32,578	50,680	95	41,347	8,781	145,709	6,686
Ending Balance 6-30-23	\$ 0	0	0	1,794	0	0	68,442	0

	Hardeman	Hardin	Hawkins	Haywood	Henderson	Henry	Hickman	Houston
Beginning Balance 7-1-22	\$ 33,335	0	0	75,565	43,065	9,319	0	0
Adjustment	0	0	0	0	0	0	0	0
Revenues:								
Forfeitures and Seizures	\$ 0	17,574	0	373,971	668	20,325	0	0
Confiscations	43,865	1,650	241,603	0	0	1,807	65,226	0
Total Revenues	\$ 43,865	19,224	241,603	373,971	668	22,132	65,226	0
Expenditures:								
Law Enforcement	\$ 0	0	21,162	0	0	0	65,226	0
Drug Enforcement/Education	77,200	19,224	54,958	236,900	32,551	31,451	0	0
Total Expenditures	\$ 77,200	19,224	76,120	236,900	32,551	31,451	65,226	0
Ending Balance 6-30-23	\$ 0	0	165,483	212,636	11,182	0	0	0
	Humphreys	Jackson	Jefferson	Johnson	Lake	Lauderdale	Lawrence	Lewis
Beginning Balance 7-1-22	\$ 0	45,989	0	0	18,929	60,462	0	0
Adjustment	0	0	0	0	0	0	0	0
Revenues:								
Forfeitures and Seizures	\$ 18,525	0	0	0	0	12,075	33,293	0
Confiscations	18,433	126,553	0	63,100	0	0	0	0
Total Revenues	\$ 36,958	126,553	0	63,100	0	12,075	33,293	0
Expenditures:								
Law Enforcement	\$ 18,525	0	0	7,410	0	0	33,293	0
Drug Enforcement/Education	18,433	103,700	0	48,551	22	1,094	0	0
Total Expenditures	\$ 36,958	103,700	0	55,961	22	1,094	33,293	0
Ending Balance 6-30-23	\$ 0	68,842	0	7,139	18,907	71,443	0	0

	Lincoln	Loudon	Macon	Madison	Marion	Marshall	Maury	McMinn
Beginning Balance 7-1-22	\$ 23,742	0	55,005	315,510	0	0	0	21,728
Adjustment	0	0	0	0	0	0	0	0
Revenues:								
Forfeitures and Seizures	\$ 20,310	2,195	0	2	0	0	0	0
Confiscations	59,621	51,139	12,354	157,885	45,603	7,492	9,257	13,786
Total Revenues	\$ 79,931	53,334	12,354	157,887	45,603	7,492	9,257	13,786
Expenditures:								
Law Enforcement	\$ 0	0	0	35,703	0	0	0	0
Drug Enforcement/Education	103,673	53,334	8,310	64,846	45,603	2,746	9,257	0
Total Expenditures	\$ 103,673	53,334	8,310	100,549	45,603	2,746	9,257	0
Ending Balance 6-30-23	\$ 0	0	59,049	372,848	0	4,746	0	35,514
	McNairy	Meigs	Monroe	Montgomery	Moore	Morgan	Obion	Overton
Beginning Balance 7-1-22	\$ 0	0	0	0	0	0	0	9,386
Adjustment	0	0	0	0	0	0	0	0
Revenues:								
Forfeitures and Seizures	\$ 40,994	0	0	0	0	0	0	0
Confiscations	0	0	44,275	0	0	5,700	47,371	21,806
Total Revenues	\$ 40,994	0	44,275	0	0	5,700	47,371	21,806
Expenditures:								
Law Enforcement	\$ 0	0	0	0	0	0	11,438	0
Drug Enforcement/Education	40,994	0	44,275	0	0	5,700	35,933	31,192
Total Expenditures	\$ 40,994	0	44,275	0	0	5,700	47,371	31,192
Ending Balance 6-30-23	\$ 0	0	0	0	0	0	0	0

	Perry	Pickett	Polk	Putnam	Rhea	Roane	Robertson	Rutherford
Beginning Balance 7-1-22	\$ 0	0	0	0	40,938	0	50,757	1,118,864
Adjustment	0	0	0	0	0	0	0	0
Revenues:								
Forfeitures and Seizures	\$ 0	0	29,163	11,280	0	17,167	0	0
Confiscations	0	0	13,606	84,410	26,615	0	58,791	410,183
Total Revenues	\$ 0	0	42,769	95,690	26,615	17,167	58,791	410,183
Expenditures:								
Law Enforcement	\$ 0	0	0	0	0	0	0	0
Drug Enforcement/Education	0	0	22,403	95,690	67,553	17,167	40,755	441,119
Total Expenditures	\$ 0	0	22,403	95,690	67,553	17,167	40,755	441,119
Ending Balance 6-30-23	\$ 0	0	20,366	0	0	0	68,793	1,087,928
	Scott	Sequatchie	Sevier	Smith	Stewart	Sullivan	Sumner	Tipton
Beginning Balance 7-1-22	\$ 0	74,544	13,491	71,581	30,119	0	2,721	0
Adjustment	0	0	0	0	0	0	0	0
Revenues:								
Forfeitures and Seizures	\$ 0	0	0	0	135	72,143	0	169,010
Confiscations	0	10,855	120,619	31,005	37,799	0	17,311	90,659
Total Revenues	\$ 0	10,855	120,619	31,005	37,934	72,143	17,311	259,669
Expenditures:								
Law Enforcement	\$ 0	0	0	0	135	0	0	26,375
Drug Enforcement/Education	0	7,943	50,870	19,570	38,827	72,143	18,712	130,603
Total Expenditures	\$ 0	7,943	50,870	19,570	38,962	72,143	18,712	156,978
Ending Balance 6-30-23	\$ 0	77,456	83,240	83,016	29,091	0	1,320	102,691

	Trousdale	Unicoi	Union	Van Buren	Warren	Washington	Wayne	Weakley
Beginning Balance 7-1-22	\$ 9,749	6,347	0	0	0	0	3,241	0
Adjustment	0	0	0	0	0	0	0	0
Revenues:								
Forfeitures and Seizures	\$ 3,320	0	0	0	0	0	0	15,241
Confiscations	39,235	10,434	0	0	17,654	400	17,003	50
Total Revenues	\$ 42,555	10,434	0	0	17,654	400	17,003	15,291
Expenditures:								
Law Enforcement	\$ 0	16,781	0	0	0	0	0	50
Drug Enforcement/Education	19,388	0	0	0	17,654	400	18,393	15,241
Total Expenditures	\$ 19,388	16,781	0	0	17,654	400	18,393	15,291
Ending Balance 6-30-23	\$ 32,916	0	0	0	0	0	1,851	0
	White	Williamson	Wilson		Davidson	Hamilton	Knox	Shelby
Beginning Balance 7-1-22	\$ 0	0	0		371,658	348,097	1,512,893	3,033,053
Adjustment	0	0	0		0	0	0	0
Revenues:								
Forfeitures and Seizures	\$ 0	0	0		805,824	155,924	791,826	909,453
Confiscations	39,353	15,884	51,254		158,729	0	175,566	460,811
Total Revenues	\$ 39,353	15,884	51,254		964,553	155,924	967,392	1,370,264
Expenditures:								
Law Enforcement	\$ 0	0	51,254		0	235,826	0	0
Drug Enforcement/Education	39,353	15,884	0		1,297,474	0	443,518	1,988,677
Total Expenditures	\$ 39,353	15,884	51,254		1,297,474	235,826	443,518	1,988,677
Ending Balance 6-30-23	\$ 0	0	0		38,737	268,195	2,036,767	2,414,640