

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 6-30-21

	Anderson	Bedford	Benton	Bledsoe	Blount	Bradley	Campbell	Cannon
Beginning Balance 7-1-20	\$ 37,958	856	0	5,148	0	32,108	89,526	7,654
Adjustment	0	0	0	0	0	0	0	0
Revenues:								
Forfeitures and Seizures	\$ 0	0	0	0	0	0	0	0
Confiscations	20,181	0	0	0	0	84,298	0	3,729
Total Revenues	\$ 20,181	0	0	0	0	84,298	0	3,729
Expenditures:								
Law Enforcement	\$ 0	0	0	5,148	0	0	0	0
Drug Enforcement/Education	50,163	0	0	0	0	57,939	12,598	0
Total Expenditures	\$ 50,163	0	0	5,148	0	57,939	12,598	0
Ending Balance 6-30-21	\$ 7,976	856	0	0	0	58,467	76,928	11,383
	Carroll	Carter	Cheatham	Chester	Claiborne	Clay	Cocke	Coffee
Beginning Balance 7-1-20	\$ 0	0	92,403	0	0	0	0	0
Adjustment	0	0	0	0	0	0	0	0
Revenues:								
Forfeitures and Seizures	\$ 59,008	3,620	27,822	0	0	0	0	0
Confiscations	0	13,654	0	0	18,262	6,957	90,068	26,967
Total Revenues	\$ 59,008	17,274	27,822	0	18,262	6,957	90,068	26,967
Expenditures:								
Law Enforcement	\$ 0	156	0	0	0	0	16,589	0
Drug Enforcement/Education	59,008	17,118	120,225	0	18,262	6,957	6,835	26,967
Total Expenditures	\$ 59,008	17,274	120,225	0	18,262	6,957	23,424	26,967
Ending Balance 6-30-21	\$ 0	0	0	0	0	0	66,644	0

	Crockett	Cumberland	Decatur	DeKalb	Dickson	Dyer	Fayette	Fentress
Beginning Balance 7-1-20	\$ 5,857	71,576	0	4,653	307,551	630	0	0
Adjustment	0	0	0	0	0	0	0	0
Revenues:								
Forfeitures and Seizures	\$ 0	0	19,371	0	0	23,550	51,063	184
Confiscations	3,952	62,432	0	1,239	169,024	0	39,145	3,794
Total Revenues	\$ 3,952	62,432	19,371	1,239	169,024	23,550	90,208	3,978
Expenditures:								
Law Enforcement	\$ 0	0	18,762	0	0	23,550	50,825	0
Drug Enforcement/Education	3,288	62,432	609	5,892	267,530	630	39,383	3,978
Total Expenditures	\$ 3,288	62,432	19,371	5,892	267,530	24,180	90,208	3,978
Ending Balance 6-30-21	\$ 6,521	71,576	0	0	209,045	0	0	0

	Franklin	Gibson	Giles	Grainger	Greene	Grundy	Hamblen	Hancock
Beginning Balance 7-1-20	\$ 0	3,185	0	0	50,706	0	0	0
Adjustment	0	0	0	0	0	0	0	0
Revenues:								
Forfeitures and Seizures	\$ 0	17,490	0	0	0	0	0	480
Confiscations	11,062	23,778	11,657	1,800	57,237	9,086	155,244	19,887
Total Revenues	\$ 11,062	41,268	11,657	1,800	57,237	9,086	155,244	20,367
Expenditures:								
Law Enforcement	\$ 0	17,490	0	71	0	0	0	20,367
Drug Enforcement/Education	11,062	26,963	9,422	0	68,021	9,086	77,493	0
Total Expenditures	\$ 11,062	44,453	9,422	71	68,021	9,086	77,493	20,367
Ending Balance 6-30-21	\$ 0	0	2,235	1,729	39,922	0	77,751	0

	Hardeman	Hardin	Hawkins	Haywood	Henderson	Henry	Hickman	Houston
Beginning Balance 7-1-20	\$ 17,029	0	0	0	0	0	0	0
Adjustment	0	0	0	0	0	0	0	0
Revenues:								
Forfeitures and Seizures	\$ 0	0	0	40,600	10,428	15,893	0	0
Confiscations	17,128	2,457	25,560	0	0	0	59,971	0
Total Revenues	\$ 17,128	2,457	25,560	40,600	10,428	15,893	59,971	0
Expenditures:								
Law Enforcement	\$ 0	0	0	0	0	0	1,834	0
Drug Enforcement/Education	34,157	2,457	25,560	11,893	2,625	15,893	0	0
Total Expenditures	\$ 34,157	2,457	25,560	11,893	2,625	15,893	1,834	0
Ending Balance 6-30-21	\$ 0	0	0	28,707	7,803	0	58,137	0

	Humphreys	Jackson	Jefferson	Johnson	Lake	Lauderdale	Lawrence	Lewis
Beginning Balance 7-1-20	\$ 312,444	23,035	0	0	26,354	62,513	0	0
Adjustment	0	0	0	0	0	0	0	0
Revenues:								
Forfeitures and Seizures	\$ 0	0	0	0	0	2,320	19,195	0
Confiscations	95,176	10,559	0	11,931	0	0	0	0
Total Revenues	\$ 95,176	10,559	0	11,931	0	2,320	19,195	0
Expenditures:								
Law Enforcement	\$ 0	0	0	0	0	0	0	0
Drug Enforcement/Education	292,947	0	0	11,931	7,403	3,451	19,195	0
Total Expenditures	\$ 292,947	0	0	11,931	7,403	3,451	19,195	0
Ending Balance 6-30-21	\$ 114,673	33,594	0	0	18,951	61,382	0	0

	Lincoln	Loudon	Macon	Madison	Marion	Marshall	Maury	McMinn
Beginning Balance 7-1-20	\$ 0	0	24,025	32,940	0	0	0	0
Adjustment	0	0	0	0	0	0	0	0
Revenues:								
Forfeitures and Seizures	\$ 3,052	12,605	0	28	0	0	0	29,291
Confiscations	31,463	22,392	20,510	49,084	0	0	12,900	58,625
Total Revenues	\$ 34,515	34,997	20,510	49,112	0	0	12,900	87,916
Expenditures:								
Law Enforcement	\$ 0	0	0	4,841	0	0	0	36,304
Drug Enforcement/Education	34,515	34,997	7,191	15,568	0	0	12,900	29,291
Total Expenditures	\$ 34,515	34,997	7,191	20,409	0	0	12,900	65,595
Ending Balance 6-30-21	\$ 0	0	37,344	61,643	0	0	0	22,321

	McNairy	Meigs	Monroe	Montgomery	Moore	Morgan	Obion	Overton
Beginning Balance 7-1-20	\$ 0	0	9,342	0	0	0	59,234	0
Adjustment	0	0	0	0	0	0	0	0
Revenues:								
Forfeitures and Seizures	\$ 0	0	0	0	0	0	0	0
Confiscations	55,376	0	31,359	0	0	65,383	20,074	14,449
Total Revenues	\$ 55,376	0	31,359	0	0	65,383	20,074	14,449
Expenditures:								
Law Enforcement	\$ 0	0	0	0	0	19,250	7,552	0
Drug Enforcement/Education	45,812	0	19,008	0	0	46,133	71,756	14,449
Total Expenditures	\$ 45,812	0	19,008	0	0	65,383	79,308	14,449
Ending Balance 6-30-21	\$ 9,564	0	21,693	0	0	0	0	0

	Perry	Pickett	Polk	Putnam	Rhea	Roane	Robertson	Rutherford
Beginning Balance 7-1-20	\$ 0	0	0	0	0	8,943	6,340	99,765
Adjustment	0	0	0	0	0	0	0	0
Revenues:								
Forfeitures and Seizures	\$ 0	0	532	0	0	0	0	0
Confiscations	6,300	0	14,814	26,640	41,833	86,484	37,012	729,644
Total Revenues	\$ 6,300	0	15,346	26,640	41,833	86,484	37,012	729,644
Expenditures:								
Law Enforcement	\$ 0	0	0	0	0	0	0	0
Drug Enforcement/Education	6,300	0	15,346	26,640	24,069	69,408	26,517	247,774
Total Expenditures	\$ 6,300	0	15,346	26,640	24,069	69,408	26,517	247,774
Ending Balance 6-30-21	\$ 0	0	0	0	17,764	26,019	16,835	581,635

	Scott	Sequatchie	Sevier	Smith	Stewart	Sullivan	Sumner	Tipton
Beginning Balance 7-1-20	\$ 0	17,817	0	0	911	19,659	0	0
Adjustment	0	0	0	0	0	0	0	0
Revenues:								
Forfeitures and Seizures	\$ 0	0	0	0	100	25,848	0	2,355
Confiscations	0	39,782	101,630	89,500	72,359	0	14,494	168,648
Total Revenues	\$ 0	39,782	101,630	89,500	72,459	25,848	14,494	171,003
Expenditures:								
Law Enforcement	\$ 0	0	71,788	0	11,469	0	0	46,652
Drug Enforcement/Education	0	6,000	16,000	51,221	45,005	45,507	14,494	124,351
Total Expenditures	\$ 0	6,000	87,788	51,221	56,474	45,507	14,494	171,003
Ending Balance 6-30-21	\$ 0	51,599	13,842	38,279	16,896	0	0	0

	Trousdale	Unicoi	Union	Van Buren	Warren	Washington	Wayne	Weakley
Beginning Balance 7-1-20	\$ 0	4,724	0	0	0	18,375	0	2,518
Adjustment	0	0	0	0	0	0	0	0
Revenues:								
Forfeitures and Seizures	\$ 8,539	0	0	0	0	0	0	75
Confiscations	0	30,263	1,951	0	3,129	0	17,023	0
Total Revenues	\$ 8,539	30,263	1,951	0	3,129	0	17,023	75
Expenditures:								
Law Enforcement	\$ 0	13,982	0	0	0	0	0	75
Drug Enforcement/Education	331	0	1,951	0	3,129	18,375	17,023	2,518
Total Expenditures	\$ 331	13,982	1,951	0	3,129	18,375	17,023	2,593
Ending Balance 6-30-21	\$ 8,208	21,005	0	0	0	0	0	0

	White	Williamson	Wilson	Davidson	Hamilton	Knox	Shelby
Beginning Balance 7-1-20	\$ 0	0	0	1,522,196	0	723,741	1,403,697
Adjustment (1)	0	0	0	(785,647)	0	0	0
Revenues:							
Forfeitures and Seizures	\$ 0	0	0	921,635	52,933	512,946	519,755
Confiscations	5,868	36,654	124,838	87,283	5,604	76,347	228,935
Total Revenues	\$ 5,868	36,654	124,838	1,008,918	58,537	589,293	748,690
Expenditures:							
Law Enforcement	\$ 0	0	0	0	58,537	0	0
Drug Enforcement/Education	5,868	36,654	124,838	1,020,491	0	305,911	1,142,904
Total Expenditures	\$ 5,868	36,654	124,838	1,020,491	58,537	305,911	1,142,904
Ending Balance 6-30-21	\$ 0	0	0	724,976	0	1,007,123	1,009,483

(1) Prior year included Nashville Airport; the adjustment removes the prior year airport balance.