

ANNUAL REPORT OF COUNTY, MUNICIPAL, or DTF FORFEITURE AND SEIZURE ACTIVITIES

Name of Agency _____

For the Year Ended June 30, _____

- | | | |
|----|--------------------------------------------------------------------------------|----------|
| 1. | Beginning Balance | \$ _____ |
| 2. | Dollar amount of proceeds from Seizures and Forfeitures during the year | |
| | a. Cash forfeitures and seizures (once awarded) | \$ _____ |
| | b. Proceeds from confiscated property | _____ |
| | Total Revenues | \$ _____ |
| 3. | Indicate the amount expended for all applicable categories: | |
| | a. Allowable Law Enforcement Activities (General Fund - See Note 1) | \$ _____ |
| | b. Allowable Drug Education Activities (General Fund) | _____ |
| 4. | Special Revenue Fund Expenditures - Drug Fund | |
| | a. General Nonrecurring Law Enforcement (TCA 39-17-420) | \$ _____ |
| | b. Allowable Drug Enforcement Activities (TCA 39-17-420 - See Note 1) | _____ |
| | c. Allowable Drug Education Activities (TCA 39-17-420) | _____ |
| | d. Allowable Drug Treatment Activities (TCA 39-17-420) | _____ |
| | Total Expenditures (3 and 4) | \$ _____ |
| 5. | Ending Balance | \$ _____ |
| | (Beginning balance plus revenues less expenditures) | _____ |

To the best of my knowledge and belief, the information contained in this report accurately reflects the forfeiture and seizure activities of the county, municipality, or DTF for the period.

Submitted by: _____
(Chief Law Enforcement Official)

Title: _____

Date: _____

This report must be filed with the Comptroller of the Treasury by August 31st of each year. Copy retained by law enforcement agency.

NOTE 1: TCA 40-33-211(b) states that funds derived from seizures, confiscations and sale shall not be used to supplement the salary of any public employee or law enforcement officer. Attorney General Opinion 12-10 clarifies that "supplement" does not mean regular salaries and wages.

Instructions:

1. Beginning Balance

The beginning balance should be carried over from the prior year ending balance. For the first year insert the beginning balance if known, otherwise insert \$0.

2. Revenues

- a. **Cash Forfeitures and Seizures** - Insert the cash from forfeitures and seizures that were both awarded and received by your agency. Include amounts received from other agencies from the sharing of forfeiture/seizure proceeds. Do not include seized cash that has not yet been awarded or forfeiture/seizure amounts paid to (shared with) another agency.
- b. **Proceeds from confiscated property** - Insert the proceeds received from the sale of confiscated property. Include amounts received from other agencies from the sharing of proceeds from the sale of confiscated property. Do not include sale proceeds paid to (shared with) another agency.

3. General Fund Expenditures - Item 3 is for use by county and municipalities only. DTFs will enter \$0 in lines 3.a and 3.b.

- a. Enter the allowable law enforcement expenditures from non-drug related forfeitures, seizures, and confiscations made from the county's/municipality's General Fund (or equivalent).
- b. Enter allowable drug education activities from forfeitures, seizures, and confiscations made from the county's/municipality's General Fund (or equivalent).

4. Special Revenue Drug Fund Expenditures

- a. **General Nonrecurring Law Enforcement Activities** - This line item is to be used by counties and municipalities only. DTFs will enter \$0 in this line. Enter the amount of allowable nonrecurring law enforcement expenditures made from forfeitures, seizures, and confiscations.
- b. **Allowable Drug Enforcement Activities** - Enter the amount of allowable drug enforcement expenditures made from forfeitures, seizures, and confiscations.
- c. **Allowable Drug Education Activities** - Enter the amount of allowable drug education expenditures made from forfeitures, seizures, and confiscations.
- d. **Allowable Drug Treatment Activities** - This line item is to be used by counties and municipalities only. DTFs will enter \$0 in this line. Enter the amount of drug treatment expenditures made from forfeitures, seizures, and confiscations.

Note: Do not enter more expenditures into items 3 and 4 than you have revenues in item 2 plus the beginning Balance from Item 1. In other words, don't report expenditures in excess of available funding.

5. Ending Balance - The ending balance should be the beginning balance (Item 1) plus the revenues (item 2) less the expenditures reflected in items 3 and 4. However, do not enter a negative number.

If you have do have a negative number, the expenditures in lines 3 and 4 should be reduced to get the ending balance to \$0.

Submission:

Local Government Audit will assist with the preparation of the form for the counties and DTF's that they audit. Municipalities may contact MTAS for assistance with the preparation of the form.

Municipalities and counties audited by CPA firms may submit the form via mail, fax, or electronic submission.

**Comptroller of the Treasury
Division of Local Government Audit
Cordell Hull Building
425 Fifth Avenue North
Nashville, TN 37243
Fax: 615-741-6216
E-mail Address: greg.worley@cot.tn.gov
Phone: 615-401-7841**