

OHIO COUNTY SHERIFF'S MANUAL



Dave Yost • Auditor of State

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Dave Yost • Auditor of State

Dear Ohio Sheriffs,

As the chief law enforcement officer of your county, you have many important responsibilities. Keeping Ohio citizens safe, for which we owe you a great deal of gratitude, is the primary goal of your office. Due to the nature of a public office you are also tasked with financial management of the public funds received by your office and follow correct accounting procedures.

The Ohio Auditor of State is your partner in safeguarding public dollars so you can focus more attention on your primary goal. This manual is designed to assist you in properly conducting the financial affairs of the County Sheriff's Office and has been formatted to allow for easy updating.

Additionally, the Ohio Auditor of State's Office, through the Local Government Services (LGS) section, stands ready to provide personal consultation on fiscal and procedural matters at your request. For more information, you may contact LGS at 800-345-2519 or 614-466-4717.

Thank you for the work you do in Ohio to keep us safe, and I look forward to our continued work together.

Sincerely,

A handwritten signature in blue ink that reads "Dave Yost".

Dave Yost
Auditor of State

County Sheriff's Manual For The State Of Ohio

Table of Contents

| | |
|--|----|
| Introduction | 1 |
| Fund Descriptions | 2 |
| Records to Be Maintained | 7 |
| Other Record Keeping Responsibilities | 8 |
| Posting Procedures: | |
| Cashbook | 10 |
| General Cashbook | 10 |
| General Cashbook – Annual Reports | 11 |
| Furtherance of Justice Fund | 11 |
| Inmate Fund | 11 |
| Commissary Fund | 12 |
| Prisoner Return Fund | 12 |
| Drug Law Enforcement Fund | 13 |
| Open Items | 13 |
| Bank Reconciliation | 14 |
| Allowance for Prisoners | 14 |
| Jail Register | 15 |
| Schedule of Reports | 16 |
| Internal Control | 18 |
| Examples: | |
| January Transactions – Receipts | 21 |
| January Transactions – Expenditures | 22 |
| Individual Cashbook February Transactions | 23 |
| Individual Cashbook March Thru December- | |
| Miscellaneous Transactions Recorded in Ledgers – By Fund | 24 |
| Individual Cashbook System: | |
| General Cashbook – January Cash Received | 26 |
| General Cashbook – January Cash Disbursements | 28 |
| General Cashbook – February Cash Received | 30 |
| General Cashbook – February Cash Disbursements | 32 |
| Inmate Fund Cashbook – January | 34 |

(continued)

County Sheriff's Manual For The State Of Ohio

Table of Contents (continued)

| | |
|--|----|
| Individual Inmate Account..... | 35 |
| Commissary Fund Cashbook | 36 |
| Prisoner Return Fund Cashbook | 37 |
| Furtherance of Justice Fund Cashbook | 38 |
| Bank Reconciliation – Furtherance of Justice Fund..... | 39 |
| Combined Cashbook System: | |
| General Cashbook – January Cash Received..... | 40 |
| General Cashbook – January Cash Disbursements | 42 |
| Open Items List – General Cashbook | 44 |
| Open Items List – Inmate Fund..... | 45 |
| Bank Reconciliation Summary – Individual Cashbook System | 46 |
| Bank Reconciliation – Combined Cashbook System..... | 47 |
| Annual Report of Fines and Costs..... | 49 |
| Combined Annual Report..... | 50 |
| Furtherance of Justice Annual Report..... | 51 |
| Annual Inventory Report..... | 52 |
| Property Seized or Forfeited | 53 |
| Disposition of Fees Report..... | 54 |
| Proceeds From The Sale of Property..... | 55 |
| Mandatory Drug Fines | 56 |
| Allowance for Prisoners Report | 57 |
| Prisoner Return Monthly Report..... | 58 |
| Jail Register | 60 |
| Bulletins that Reference Sheriff Office Operations: | |
| Listing..... | 64 |
| Bulletin Summaries | 65 |
| Attorney General Opinions and Court Cases that References Sheriff Office Operations: | |
| Listing..... | 84 |
| Attorney General Opinions and Court Cases Summaries | 85 |

Introduction

The purpose of this manual is to address various topics associated with maintaining an adequate accounting system for the Sheriff's office. The manual consists of narratives relating to various accounting topics concerning the Sheriff's accounting system. The Sheriff is responsible for the following funds; the General Fund, Furtherance of Justice Fund, Inmate Fund, Commissary Fund, Prisoner Return Fund, Drug Law Enforcement Fund and Law Enforcement Trust Fund. Examples of these items will be explained in the text of this manual.

Although a Sheriff's office may vary in size, the accounting systems requirements are the same and the systems are very similar in design. The Sheriff is required by Ohio Revised Code Sections 311.01 to 311.23, to maintain various records. These records are open to public search or inspection upon request and certified copies of such are to be made available at a charge of twenty-five cents. Within the Sheriff's accounting cycle some deposits received are paid out within the same month. Other items received, such as inmate money may be held for several months until the inmate is released. The Sheriff's office must be able to identify each item that comprises the fund balances of each of the required and optional funds at any given time.

FUND DESCRIPTIONS

FURTHERANCE OF JUSTICE FUND

Pursuant to Ohio Revised Code §§ 325.12 and 325.071, a County Prosecutor and County Sheriff must be allowed, annually, an amount equal to one-half the officer's salary to provide for expenses that the official incurs in the performance of the official's duties and in the furtherance of justice. This amount is commonly known as the FOJ Fund. This allowance is made upon order of the officer to be paid out of the General Fund in an amount not to exceed one-half of the officer's official salary. The officer may not receive this amount unless the officer gives bond in an amount not less than the officer's official salary. Once bond is given, the officer is entitled to the funds without further approval by the County Commissioners.

Subject to two exceptions discussed below, the dollar amount provided to the FOJ fund is fixed by statute and may not be increased by any means. Donations to the FOJ fund are not permitted nor may additional funding be provided at the request of the County Officer, even with the approval of the County Commissioners. Furthermore, funds may not be transferred into the FOJ fund from another fund, nor may FOJ funds be expended and then reimbursed at a later date except in an emergency situation. The amount equal to one-half the officer's official salary is a not-to-exceed amount and additional funding above the statutory limit will be subject to a finding for adjustment in favor of the proper fund by the Auditor of State.

There are two exceptions to the FOJ amounts noted above. The first is the allowance to County Prosecutors provided by Ohio Revised Code § 325.13. This section allows County Prosecutors to appeal to the Common Pleas Court for an amount not to exceed \$10,000 for the investigation and prosecution of criminal activities if FOJ funds are insufficient. The funds provided under Ohio Revised Code § 325.13 are to be expended in the same manner as those funds provided under Ohio Revised Code § 325.12.

The second exception is the authority of a Court, by statute, to distribute a fine or a portion of a fine by any method or on any term as the Court so chooses. In this situation, a Court may order a fine to be paid into a County Prosecutor's or County Sheriff's FOJ Fund. For this distribution to be permissible, a court order is required.

INMATE FUND and COMMISSARY FUND

The Inmate Fund is a record of all personal property and money the prisoner might have with him/her at the time of arrest or incarceration. All inmates must have a separate ledger card which shows all personal property in his/her possession at the time of arrest or incarceration. The ledger card is updated when the inmate receives money from friends or relatives by crediting the account of the inmate. Whenever an inmate makes a purchase from the commissary, the inmate's account must be debited. When the inmate is released, he/she is to sign a statement that he/she has received all personal items and the balance of any cash that was brought in, less any money spent at the commissary or disbursed by his/her approval.

The Commissary Fund is for the operation of the commissary. Pursuant to Ohio Revised Code § 341.25, a Sheriff may establish a commissary from which anyone incarcerated in the jail may make purchases. The commissary is required to provide for the distribution of hygiene articles and writing materials to indigent inmates.

FUND DESCRIPTIONS (continued)

Once a commissary is established, the management of the fund is strictly controlled in accordance with procedures adopted by the Auditor of State. Ohio Revised Code § 341.25(B). An account must be maintained reflecting all receipts and expenditures incurred in the regular operation of the commissary.

Commissary fund revenues in excess of operating costs and reserve are considered profits. With respect to the expenditure of those revenues, the statute states: all profits from the commissary fund shall be used to purchase supplies and equipment, and to provide life skills training and education or treatment services, or both, for the benefit of persons incarcerated in the jail, and to pay salary and benefits for employees of the sheriff who work in or are employed for the purpose of providing service to the commissary. The sheriff shall adopt rules for the operation of any commissary fund the sheriff establishes.

Even though the Inmate Fund and the Commissary Fund go hand in hand, they should have separate checking accounts.

PRISONER RETURN FUND

Pursuant to Ohio Revised Code § 325.07, the Board of County Commissioners may authorize an advance, not exceeding fifty percent of his/her annual salary, from appropriations made to him by the board for pursuing prisoners within or without the State or for transporting the prisoners to correctional institutions, or both, from which sum of money so advanced the necessary expenses for the transportation or pursuance may be paid by the Sheriff. The County Auditor shall draw his warrant upon the County Treasurer, in favor of the Sheriff, as authorized by the Board.

Each sheriff shall file under oath a monthly report containing a full, accurate, and itemized account of all his actual and necessary expenses, including telephone tolls and any other transportation expense mentioned in this section, before the expense is allowed by the board. The statement shall show the number of the case, the court in which the service was rendered, and the point from which a transportation vehicle was used. Upon filing the report, the board shall restore to the fund the amount expended and disbursed by the Sheriff, as approved and allowed by the board. Any unexpected balance remaining in the fund at the end of each succeeding fiscal year shall be returned to the County treasury.

DRUG LAW ENFORCEMENT FUND (MANDATED DRUG FINE FUND)

Mandatory fines imposed pursuant to Ohio Revised Code § 2925.03 are required to be paid into a fund to subsidize the County's law enforcement efforts that pertain to drug offenses. Money received under this section is subject to the appropriation, budget, purchase order, certification, voucher, warrant or check writing and any other accounting controls which all other public money is subject to. Because money collected in this fund is used in undercover law enforcement efforts, it is recommended that the County appropriate an amount of money in the Drug Law Enforcement Fund to be used in accordance with the guidelines established for Furtherance of Justice money. Money can be made available on a voucher or purchase order, with a warrant or check, payable to the responsible officials, which they in turn could convert to cash to be used in drug related law enforcement efforts under the Furtherance of Justice guidelines.

FUND DESCRIPTIONS (continued)

LAW ENFORCEMENT TRUST FUND

Pursuant to Ohio Revised Code § 2981.13, a law enforcement trust fund must be established by each County Sheriff to receive proceeds from the sale of forfeited property and contraband seized during law enforcement activities. Any County Sheriff who receives proceeds or forfeited moneys pursuant to this section during any calendar year is required to file a report with the County Auditor verifying that the proceeds and forfeited moneys were expended by the Sheriff only for the purposes authorized and specifying the amounts expended by the Sheriff for each authorized purpose. County Sheriff's do not need to follow Chapter 5705 public money budgetary requirements but Ohio Revised Code § 2981.13(C)(2)(a) requires the County Sheriff to adopt a written internal control policy that addresses the keeping of detailed financial records of the amount and disposition of any proceeds of a sale of the property and of the general types of expenditures made out of the proceeds retained by the agency and the specific amount expended on each general type of expenditure.

CONCEALED HANDGUN LICENSE ISSUANCE EXPENSE FUND

According to provisions prescribed in Ohio Revised Code § 311.42, each County is required to create this special revenue fund. Sheriffs are required to deposit all fees collected for the issuance or renewal of a license or duplicate license to carry a concealed handgun into this fund. The County must distribute all fees deposited into the fund except forty dollars of each fee paid by an applicant under division (B) of section 2923.125 of the Revised Code, fifteen dollars of each fee paid under section 2923.1213 of the Revised Code, and thirty-five dollars of each fee paid under division (F) of section 2923.125 of the Revised Code to the attorney general to be used to pay the cost of background checks performed by the bureau of criminal identification and investigation and the federal bureau of investigation and to cover administrative costs associated with issuing the license. With approval from the Board of County Commissioners, County Sheriffs may spend any County portion of the fees to pay any costs in connection with performing any administrative functions incurred in issuing the license. For example, Ohio Revised Code § 311.42 allows sheriffs to charge personnel expenses and the costs of any handgun safety education program they offer to the Fund.

PAY TO STAY FUND

When a Court sentences an offender for a felony and orders the offender to pay costs incurred by the county for housing the offender and operating the jail, Ohio Revised Code § 2929.18(C)(1) is applicable. The moneys collected are directed to the County Treasurer who is required to deposit them into the county treasury "sanction cost reimbursement fund" created by the county commissioners. The County shall use the amounts deposited to pay the costs incurred by the county while housing the offender and operating the jail.

When a Court sentences an offender for a misdemeanor and orders the offender to pay costs incurred by the county for housing the offender and operating the jail, Ohio Revised Code § 2929.28(C)(1) is applicable. The moneys collected are paid to the County Treasurer who is required to deposit them into the county's general fund. The county shall use the amounts deposited to pay the costs incurred by the county while operating the jail.

FUND DESCRIPTIONS (continued)

When a Court does not order reimbursement of confinement costs under Ohio Revised Code § 2929.18 or 2929.28, a County board of commissioners, in agreement with the sheriff, may adopt a policy that requires the prisoner to pay all or part of the costs of confinement in the facility. See Ohio Revised Code § 2929.37.

If a Board of County Commissioners, legislative authority, corrections commission, facility governing board, or other entity adopts a policy for a facility pursuant to one of those sections, the person in charge of that facility shall appoint a reimbursement coordinator to administer the facility's policy.

The costs of confinement may include, but are not limited to, the costs of repairing property damaged by the prisoner while confined, a per diem fee for room and board, medical and dental treatment costs, the fee for a random drug test assessed under division (E) of Ohio Revised Code § 341.26 and division (E) of Ohio Revised Code § 753.33, and a one-time reception fee for the costs of processing the prisoner into the facility at the time of the prisoner's initial entry into the facility under the confinement in question, minus any fees deducted under Ohio Revised Code § 2929.38.

The amount assessed under this section shall not exceed the total amount that the prisoner is able to pay.

Ohio Revised Code § 2929.37(B)(1) provides that “Each prisoner covered by a repayment policy adopted as described in division (A) of this section shall receive at the end of the prisoner's confinement an itemized bill of the expenses to be reimbursed. The policy shall allow periodic payments on a schedule to be implemented upon a prisoner's release. The bill also shall state that payment shall be made to the person identified in the bill as the reimbursement coordinator and include a notice that specifies that the prisoner has thirty days in which to dispute the bill by filing a written objection with the reimbursement coordinator and that if the prisoner does not dispute the bill in that manner within that period, the prisoner is required to pay the bill and a certificate of judgment may be obtained against the prisoner for the amount of the unpaid expenses. The prisoner shall sign a copy of the bill, and the reimbursement coordinator shall retain that copy. If the prisoner disputes an item on the bill within thirty days after receiving the bill, the reimbursement coordinator may either concede the disputed item or proceed to a hearing under division (B)(2) of this section.”

Ohio Revised Code § 2929.37(B)(2) provides that “If the prisoner disputes an item on an itemized bill presented to the prisoner under division (B)(1) of this section and the reimbursement coordinator does not concede the item, the reimbursement coordinator shall submit the bill to the court, and the court shall hold a hearing on the disputed items in the bill. At the end of the hearing, the court shall determine how much of the disputed expenses the prisoner shall reimburse the legislative authority or managing authority and shall issue a judgment in favor of the legislative authority or managing authority for any undisputed expenses and the amount of the disputed expenses for which the prisoner must reimburse the legislative authority or managing authority. The reimbursement coordinator shall not seek to enforce the judgment until at least ninety days after the court issues the judgment.”

FUND DESCRIPTIONS (continued)

Ohio Revised Code § 2929.37(C) provides that “If a prisoner does not dispute the itemized bill presented to the prisoner under division (B) of this section and does not pay the bill within ninety days, the reimbursement coordinator shall send by mail a notice to the prisoner requesting payment of the expenses as stated in the bill. If the prisoner does not respond to the notice by paying the expenses in full within thirty days of the date the notice was mailed, the reimbursement coordinator shall send by mail a second notice to the prisoner requesting payment of the expenses. If one hundred eighty days elapse from the date that the reimbursement coordinator provides the bill and if the prisoner has not paid the full amount of the expenses pursuant to the bill and the notices, the reimbursement coordinator may notify the clerk of the appropriate court of those facts, and the clerk may issue a certificate of judgment against the prisoner for the balance of the expenses remaining unpaid.”

Ohio Revised Code § 2929.37(D) provides that “The reimbursement coordinator may collect any amounts remaining unpaid on an itemized bill and any costs associated with the enforcement of the judgment and may enter into a contract with one or more public agencies or private vendors to collect any amounts remaining unpaid. For enforcing a judgment issued under this section, the reimbursement coordinator may assess an additional poundage fee of two per cent of the amount remaining unpaid and may collect costs associated with the enforcement of the judgment.”

Ohio Revised Code § 2929.37(E) provides that “Neither the reimbursement coordinator nor the legislative authority or the managing authority shall enforce any judgment obtained under this section by means of execution against the prisoner's homestead. Any reimbursement received under this section shall be credited to the general fund of the treasury of the political subdivision that incurred the expense, to be used for general fund purposes.”

**RECORDS TO BE MAINTAINED
(Required)**

CASHBOOK

Ohio Revised Code § 311.11 requires the County Sheriff to keep a cashbook. Upon receipt of any money in his official capacity, the Sheriff shall make an entry of the date, the amount, the title of the cause, and the name and number of the writ or process on which such money was received or for whom it was disbursed. The number of cashbooks required will depend on the size of the Sheriff's office and the number of funds being maintained. Funds requiring a cashbook include: Furtherance of Justice (FOJ) Fund, Inmate Fund, Commissary Fund, and the Prisoner Return Fund.

FOREIGN EXECUTION DOCKET

Ohio Revised Code § 311.10 requires the County Sheriff to keep a foreign execution docket. This docket is a record of all Court ordered processes from any Court or County other than the County in which the Sheriff resides. The docket must include the date of such writ, when it was received by him, from what Court and County it was issued, and the date and amount of the judgment or decree. Any information on the writ should be duplicated on the docket (description of the property, or real estate, etc.). The Sheriff shall also enter in the foreign execution docket the receipt of any process issued by a proper and lawful authority of a State other than this State, the date of issuance and the date of his receipt of the process, the Court and State in which the process was issued, and the nature of the process. The Sheriff shall also enter in the docket all action taken in relation to such process by his office.

JAIL REGISTER

Pursuant to Ohio Revised Code § 341.02, the Sheriff shall keep a jail register in the office of the jailer, and delivered to the successor in office of such jailer, which shall include the name of each prisoner, the date and cause of his commitment, and the date and manner of his discharge. The Sheriff or jail administrator shall prepare written operational policies and procedures and prisoner rules of conduct, and maintain the records prescribed by these policies and procedures in accordance with the minimum standards for jails in Ohio promulgated by the department of rehabilitation and correction. The Court of Common Pleas shall review the jail's operational policies and procedures and prisoner rules of conduct. If the Court approves the policies, procedures, and rules of conduct, they shall be adopted.

RECORDS TO BE MAINTAINED (continued)
(Suggested)

OPEN ITEM LIST

An open item list is a periodic listing of all money held by the Sheriff that has not been disbursed. The list should include sufficient information to permit the identification of individual amounts by ledger and page number.

RECEIPT/PAY-IN BOOK

A pre-numbered receipt/pay-in provides identity for each item received at the earliest point in the transaction process and enhances internal control.

RECONCILIATION

A reconciliation is a comparison of two independent records. Monthly reconciliations will insure accuracy and prevent errors from being undetected over an extended period of time. All documents pertaining to reconciliations, including outstanding check lists and lists of reconciling items, must be retained.

OTHER RECORD KEEPING RESPONSIBILITIES

ALLOWANCE FOR PRISONERS

Ohio Revised Code § 311.20 requires the Sheriff to submit a report, on or before the twenty-first day of June of each year, to the Board of County Commissioners estimating the cost of operating the jail and feeding its inmates for the ensuing fiscal year. On the fifth day of each month the Sheriff shall render to the board an itemized and accurate account, with all bills attached, showing the actual cost of keeping and feeding prisoners and the number of meals served to each prisoner or other person during the preceding month. The number of days for which allowance shall be made shall be computed on the basis of one day for each three meals actually served.

INVENTORY

Ohio Revised Code § 305.18 requires each County Officer, including the Sheriff, to make an inventory, on the second Monday in January of each year, of all the materials, machinery, tools, and other County supplies under the Sheriff's jurisdiction (See pages 52 and 53). Such inventory shall be a public record, made in duplicate, and one copy shall be filed with the clerk of the Board of County Commissioners and one copy with the County Auditor.

In addition to the inventory, a property card indicating all weapons and special equipment assigned to each deputy or other employee should be kept as part of the personnel file. The property card should identify the name of the officer or other employee and the date each of the items was issued and returned.

RECORDS TO BE MAINTAINED (continued)
(Suggested)

REGISTRATION OF SEXUAL OFFENDERS WITHIN EACH JURISDICTION

The County Sheriff is authorized to charge a registration fee under Ohio Revised Code § 311.171 paid to the general fund for the registration of sexual offenders within each County Sheriff's jurisdiction. All fees paid to a County Sheriff under this Section shall be paid into the County Treasury to the credit of the County General fund and shall be allocated to the County Sheriff to be used to defray the costs of registering sex offenders and child-victim offenders and providing community notification under Chapter 2950 of the Ohio Revised Code.

POSTING PROCEDURES

CASHBOOK

Ohio Revised Code § 311.11 requires the County Sheriff to maintain a cashbook for all money received or expended. The number of cashbooks may vary depending on the size of the Sheriff's office and the number of funds accounted for. The most common funds having cashbooks other than the General fund may include, but are not limited to: the Furtherance of Justice (FOJ) Fund, the Inmate Fund, the Commissary Fund, and the Prisoner Return Fund. The Sheriff's office must issue pre-numbered duplicate receipts for all money received. All receipts must be posted in the respective cashbook to the appropriate case number. All expenditures must be posted by case number and check number. The daily receipts recorded should be totaled and reconciled to the total amount of money collected and deposited to the bank. An example of the individual cashbook system can be found on pages 26 through 38.

The cashbook columns must be totaled and then footed and cross footed for each page. A month to date and year to date total should also be calculated for all cashbooks. This will assist in the reconciling process and prevent errors from being undetected for a long period of time. It is not necessary to maintain individual cashbooks in most Sheriff offices. An alternative method of maintaining the cashbook can be found on pages 40 through 43. This system combines all funds into one cashbook, except the FOJ fund which is maintained in a separate cashbook.

GENERAL CASHBOOK

Pre-numbered receipts must be issued in duplicate for all money received and posted by case number to the respective fund and account. All individual expenditures must be posted by case number and check number. If the Sheriff decides to use one cashbook for all funds except the Furtherance of Justice Fund, the receipts and expenditures would be recorded in the same manner described above. Also, the posting procedures for the individual funds would be followed, but would not have individual cashbooks for each fund.

A receipt recorded in this cashbook is generally disbursed either in the same month it was received or within a few months following the date it was received. Receipts are in the form of deposits for a Sheriff's sale, proceeds from the Sheriff's sale, bonds or waivers, Court costs, etc. Expenditures are applied by case number. For example, when proceeds are received from a Sheriff's sale, all proceeds and previous deposits relating to the sale are applied at that time. (Disbursements of the proceeds may not occur simultaneously for various reasons, e.g., payment to the County may not be made until month end.)

Daily receipts should be totaled and reconciled to the total amount of money collected and deposited to the bank. The cashbook must be reconciled to the open item list and also to the bank balance upon receipt of the bank statement. A copy of the reconciliation and any corresponding documentation must be kept on file for audit purposes. Month-to-Date and Year-to-Date totals are kept to aid in the reconciliation of the cashbook to the bank statement each month. This helps prevent errors from being undetected for a long period of time.

POSTING PROCEDURES (continued)

GENERAL CASHBOOK - ANNUAL REPORTS

On the first business day of each month the Sheriff is to pay all fees, costs, penalties, etc., into the County treasury. At the end of each calendar year, the Sheriff is to prepare and file a sworn statement with the County Commissioners of all fees, costs, penalties, percentages, and allowances which have been unpaid for more than one year prior to the date of the statement.

The Sheriff is to prepare an annual report for the County Commissioners of all fines and costs collected in criminal prosecutions, if any. This report is to be made by the first Monday in September. This report is to include all fines and costs collected and paid over to the clerk of Common Pleas Court or the County Treasurer. If the Sheriff fails to make this report by the first Monday in September, a civil suit may be filed by the County Commissioners in which the Sheriff shall forfeit and pay not less than fifty nor more than one hundred dollars. (See page 49).

A summary report of all cash activity by fund is recommended. (See page 50). The summary report should include all money received and expenditures made for the year. These amounts are to be reported in the respective funds. The summary report should tie to the bank reconciliation(s) as of the end of the year. All columns should be footed and crossfooted. The total receipts, less total expenditures, plus deposits received, minus deposits applied, should equal the open item list as of December 31. The summary report is not required by the Revised Code, but does provide additional information and control.

FURTHERANCE OF JUSTICE FUND

A cashbook is to be maintained to record all receipts and expenditures pertaining to the Furtherance of Justice (FOJ) Fund. This cashbook should include the date, description of the transaction, debit and credit columns, and a balance column. (See page 38) The Sheriff is to receive an advance not to exceed one-half of the Sheriff's annual salary at the beginning of the fiscal year as provided by Ohio Revised Code § 325.071. At the time the advance is received, the initial deposit is credited to the account. All expenditures are then debited and documented at the time the money is disbursed. The Sheriff is to prepare an itemized annual report as to the manner in which the funds have been expended. This report is to be received by the County Auditor by the first Monday in January. Any funds remaining at the end of the fiscal year shall be returned to the County treasury.

A reconciliation is to be performed monthly. See the instructions on page 14.

INMATE FUND

A duplicate receipt must be issued for all money received with one copy given to the inmate, indicating the balance in his/her account, and the other being retained in the Sheriff's file. If money is received from an inmate's friend or relative, a receipt is also given to them. Their receipt would not show any balances reflected on the inmate's account. All money that is received for the inmate must be posted to the cashbook and to the individual's account. This would include any money taken at the time of incarceration and any received on behalf of the inmate after incarceration from friends or relatives. All money received is to be deposited daily into a checking account established by the Sheriff.

POSTING PROCEDURES (continued)

All commissary purchases must be debited to the inmate's account and a current balance maintained. A check should be issued to the Commissary Fund the day purchases are made. A daily reconciliation should be performed of all money received, duplicate receipts, and individual accounts. This will help insure accuracy and prevent errors or irregularities from being undetected over an extended period of time.

COMMISSARY FUND

A cashbook is to be maintained and all receipts and expenditures recorded as they occur. Inmates are to be provided with an order form to make their purchases. The order form should include the inmate's account balance, name, cell number, case number, items available and their cost. After all orders are received and filled, all orders are totaled and debited to the respective inmate's account. A total is then calculated for all orders and a check is issued from the inmate fund to the commissary fund. When the check is received, the account is credited and the money is deposited in the bank. Any expenses incurred are debited to the account and a check issued to the vendor. Any profits from the operation of the commissary shall be used for purchases that benefit the prisoners.

The commissary cashbook should be reconciled monthly. Further instructions concerning the reconciliation procedure can be found on page 14.

PRISONER RETURN FUND

In addition to the Sheriff's salary, the Board of County Commissioners shall make monthly allowances for actual expenditures incurred in pursuing accused or convicted persons as provided by Ohio Revised Code § 325.07. The fund is maintained to record all receipts and expenditures regarding the return of prisoners. The expenditures from this fund are specifically limited to those incurred in the return of prisoners.

Each sheriff shall file under oath a monthly report containing a full, accurate, and itemized account of all his actual and necessary expenses, including telephone tolls and any other transportation expense mentioned in this section, before the expense is allowed by the board. The statement shall show the number of the case, the court in which the service was rendered, and the point from which a transportation vehicle was used. When the expenditures have been approved, the County Auditor will issue a check for the expenses incurred by the Sheriff's office.

The County Commissioners may elect to issue an advance, not to exceed one-half of the Sheriff's salary, at the beginning of the fiscal year. If an advance is received, the expenditures to the account are to be recorded and documented as expended. If the Sheriff does not receive an advance from the County Auditor, the expense is reimbursed on a monthly basis.

The Sheriff may elect to make advances to individuals involved in the return of prisoners. Upon completion of the task, the deputy must provide the Sheriff with documentation of all expenditures made. Any amount of the advance remaining is to be immediately returned to the Sheriff. The documented expenditures and the returned advance must equal the original advance. The expenditures and the returned advance money should be recorded in the cashbook. (See page 37).

POSTING PROCEDURES (continued)

Using either the Individual Cashbook System or the Combined Cashbook System, any unexpended balance in the Prisoner Return Fund at the end of each fiscal year is to be returned to the County treasury by the Sheriff. A reconciliation is to be performed on a monthly basis per the instructions on page 14.

DRUG LAW ENFORCEMENT FUND (MANDATORY DRUG FINE FUND)

Auditor of State Bulletins 86-16 and 87-18 address the creation of a Drug Law Enforcement Fund. The accounting records related to this fund are maintained by the County Auditor along with all other County funds. All supporting documentation is also maintained by the County Auditor. In situations where the normal documentation is not available, the Sheriff needs to itemize the uses of the money and provide all other pertinent information deemed necessary by the County Auditor.

If a County appropriates a portion of this money to be used to make drug purchases, the routine purchasing procedures of the County must be followed.

Although this money can be used for purposes similar to the Furtherance of Justice Fund, the accounting procedures differ.

The County may choose to provide the Sheriff with an amount to cover drug purchases. At the conclusion of the transaction, or at other intervals established by the County Auditor, the Sheriff would make an accounting to the County Auditor of the disbursements made, and any balance. The County may choose to replenish what has been spent or have the moneys returned. The County should have adopted a clearly defined policy and procedure in writing. The County Auditor will then make all appropriate accounting entries. The Sheriff would maintain whatever records necessary to satisfy the County Auditor.

Pursuant to 2925.03(F), the agency receiving this money must have a written internal control policy for the use of these funds. The funds must be used in the agency's drug enforcement efforts and each community addiction services provider that receives in a calendar year any fine moneys under division (H)(3) of this section shall file a yearly report of the use of these funds with the court of common pleas and the board of county commissioners of the county in which the services provider is located, with the court of common pleas and the board of county commissioners of each county from which the services provider received the moneys if that county is different from the county in which the services provider is located, and the Attorney General by March 1 of the following year.

OPEN ITEMS

An open items list is a periodic listing of all items received, that have not yet been disbursed. Open items may consist of bonds, waivers, deposits, or money collected for restitution. Usually the only open items reflected on the cashbook are moneys received which have not been disbursed. Any items that have been applied, but not disbursed can be reflected as a reconciling item, rather than as an open item.

POSTING PROCEDURES (continued)

When examining the perpetual open item list, the reader should be aware that the items being recorded as received or applied on the list pertain only to transactions occurring over month end. Any items received on deposit but paid out before month end are not reflected on the list and do not affect the ending balance. This is because the two transactions net each other out. In the examples in this manual, certain deposits received are paid out in the following period. Subsequently, the totals shown as received or applied are not equal to the activity totals shown on the perpetual open item list. As some items are inevitably disposed of within the same period, the cashbook totals for deposits received and applied will not usually equal the amount shown as received and applied on the list, although the final balance must agree.

BANK RECONCILIATION

The Sheriff's office must perform a monthly reconciliation of the various cashbooks to the Sheriff's bank account(s). The reconciliation should be prepared by personnel independent of other cash operations, such as receipting, disbursing, and making deposits. Performing monthly reconciliations will insure accuracy and prevent errors or irregularities from being undetected over an extended period of time.

An outstanding checklist, a list of deposits in transit, and any other pertinent information must be prepared in conjunction with the reconciliation. Outstanding checks should be subtracted from the bank balance and deposits in transit should be added to the balance reflected on the bank statement. Since most items received during the month are paid by month end, the personnel will be reconciling to open items (deposits). Any difference will be a reconciling item, such as service charges, posting errors, bank encoding errors, etc. These reconciling items should be immediately posted to the records and documented on the reconciliation. Supervisory review, initial, and approval of reconciliation and each individual reconciling item should be performed prior to posting to the records. All working papers regarding the reconciliation should be initialed by the preparers and documented with necessary reviews and approvals. The working papers and the reconciliation must be retained for audit purposes.

ALLOWANCE FOR PRISONERS

On, or before the twenty-first day of June, the Sheriff shall prepare and submit to the County Commissioners a budget estimating the cost of operating the jail and feeding inmates for the ensuing fiscal year.

Ohio Revised Code § 311.20 requires that "On the fifth day of each month the Sheriff shall render to the board an itemized and accurate account, with all bills attached, showing the actual cost of keeping and feeding prisoners and the number of meals served to each such prisoner or other person during the preceding month. The number of days for which allowance shall be made shall be computed on the basis of one day for each three meals actually served."

POSTING PROCEDURES (continued)

JAIL REGISTER

A jail register is to be maintained by the jailor for each person at the time he/she is incarcerated or released. Under Ohio Administrative Code Section 5120:1-8-01 the Sheriff is required to retain the following information in booking and identification records:

1. Time and date of commitment;
2. Name and alias;
3. Official charge or charges;
4. Authority for commitment;
5. Date of birth of inmate;
6. Sex and race of inmate;
7. Height and weight of inmate;
8. Marital status of inmate;
9. Home address and telephone number of inmate;
10. Spouse, next of kin, or person to notify in case of an emergency;
11. Social security number; and,
12. Identifying characteristics (scars, or marks.)

An example of a jail register can be found on page 60.

In accordance with Ohio Revised Code § 341.02, the Sheriff or jail administrator is required to submit written operational policies and procedures of the jail and prisoner rules of conduct to the Court of Common Pleas. The Sheriff is required to operate the jail and maintain the records required therein.

SCHEDULE OF REPORTS

REPORTS TO BE PREPARED ANNUALLY

Annual Report Ohio Revised Code § 311.16 requires on the first Monday in September of each year, the Sheriff to make a certified statement to the Board of County Commissioners regarding all fines and costs in criminal prosecutions collected by him/her on execution or otherwise, during the year next preceding such date, and he shall also report in such statement the amount of fines and costs so collected and paid over to the clerk of the court of common pleas or to the county treasurer. If the Sheriff fails to make this report as required, he shall forfeit and pay between \$50 and \$100, to be recovered in a civil action in the name of the board.

Prisoner Expense Ohio Revised Code § 311.20 requires the Sheriff, on or before the twenty-first day of June of each year, to submit to the Board of County Commissioners a budget estimating the cost of operating the jail and feeding its inmates for the ensuing fiscal year.

Inventory Report Ohio Revised Code § 305.18 requires each County Officer, including the Sheriff, to make an inventory, on the second Monday in January of each year, of all the materials, machinery, tools, and other County supplies under the Sheriff's jurisdiction.

FOJ Report Ohio Revised Code § 325.071 requires the Sheriff to file an annual itemized statement with the County Auditor, before the first Monday of January of each year, showing the manner in which the Furtherance of Justice Fund provided by this section has been expended during the current year, and, if any part of that fund remains in the Sheriff's hands unexpended, forthwith shall pay the remainder into the County treasury.

Law Enforcement Trust Fund Ohio Revised Code § 2981.13 requires the County Sheriff to file a report. Under Ohio Revised Code § 2981.13(C)(3)(a), the report is filed with the County Auditor. This report is filed no later than the 31st of January of the next calendar year and this report verifies that proceeds and forfeited moneys were expended only for authorized purposes.

REPORTS TO BE PREPARED MONTHLY

Unpaid Fees Ohio Revised Code § 325.31 requires that the Sheriff, at the end of each calendar year, make and file a sworn statement with the Board of County Commissioners of all such fees, costs, penalties, percentages, allowances, and perquisites which have been due in the Sheriff's office and unpaid for more than one year prior to the date such statement is required to be made.

Prisoner Expenses Ohio Revised Code § 311.20 requires the Sheriff, on the fifth day of each month, render an itemized and accurate account, with all bills attached, to the Board of County Commissioners showing the actual cost of keeping and feeding prisoners and other persons placed in his charge and the number of meals served to each such prisoner or other person during the preceding month.

SCHEDULE OF REPORTS (continued)

Return of Prisoners Ohio Revised Code § 325.07 requires each Sheriff to file a monthly report containing a full, accurate, and itemized account of all actual and necessary expenses incurred in transporting prisoners throughout the State. The statement shall show the number of the case, the Court in which the service was rendered, and the point from which a transportation vehicle was used.

Disposition of Fees Ohio Revised Code § 325.31 requires the Sheriff to pay into the County treasury, on the first business day of each month, all fees, costs, penalties, percentages, allowances, and perquisites collected by the officer's office during the preceding month or part thereof for official services.

ANNUAL BUDGET REPORT

Allowance for Prisoner Pursuant to Ohio Revised Code § 311.20, on or before the twenty-first day of June of each year, the Sheriff shall prepare and submit to the Board of County Commissioners a budget estimating the cost of operating the jail and feeding its inmates for the ensuing fiscal year.

INTERNAL CONTROL

All public officials are responsible for the design and operation of a system of internal control that is adequate to provide reasonable assurance regarding the achievement of objectives for their respective public offices in certain categories. "Internal control" means a process affected by an entity's governing board, management, and other personnel, designed to provide reasonable assurance regarding the achievement of objectives in the following categories: Reliability of financial reporting; Effectiveness and efficiency of operations; Compliance with applicable laws and regulations; and Safeguarding of assets.

Internal control consists of the following five interrelated components:

1. Control environment sets the tone of an organization, influencing the control consciousness of its people. It is the foundation for all other components of internal control, providing discipline and structure.
2. Risk assessment, which is the entity's identification and analysis of relevant risks to the achievement of its objectives, forming a basis for determining how the risks should be managed.
3. Control activities, which are policies and procedures that help ensure management directives are carried out.
4. Information and communication, which are the identification, capture and exchange of information in a form and time frame that enable people to carry out their responsibilities.
5. Monitoring, which is a process that assesses the quality of internal control performance over time.

Consideration should be given to the cost benefit of the controls. The cost of controls should not exceed their benefit.

Control Objectives

1. All revenue due the Sheriff's office is received.
2. All receipts are promptly recorded in the books and deposited on a timely basis.
3. All receipts and disbursements are properly recorded and allocated to the correct accounts or funds.
4. All disbursements are drawn for the correct amount and payee.
5. All pertinent information relating to each individual case is recorded.
6. All disbursements and expenditures are proper, adequately documented, and supported with legitimate receipts (special receipt rules apply to certain undercover drug and other buys.)

INTERNAL CONTROL (continued)

Potential Errors

- A. Bills for money due are not sent out on a timely basis.
- B. Receivables are not collected.
- C. Individual receiving money diverts money to own use.
- D. Amount received and, or, payee is incorrectly recorded upon receiving.
- E. Receipts are not deposited in the bank account.
- F. Deposits are not made on a timely basis.
- G. Receipts and deposits are not recorded promptly.
- H. Receipts are allocated to the wrong case.
- I. Disbursements are made for an improper amount.
- J. Unauthorized disbursements are made.

Controls

- 1. Staff is competent and well trained. (Reduce errors: A, B)
- 2. A record of overdue amounts owed should be prepared. Any overdue items should be billed and an effort made to collect the amount owed. (Reduce errors: B)
- 3. Instruct payers not to send cash by mail. (Reduce errors: B, C)
- 4. Incoming checks should immediately receive a restrictive endorsement. (Reduce errors: C, E)
- 5. A record of pre-numbered receipts must be maintained. All receipts must be accounted for. (Reduce errors: C, E)
- 6. Mail should be opened by an employee not involved with the receipting process; checks received should be listed by name, date received, and amount prior to distributing them to the proper department to establish accountability for receipts and subsequent deposits. (Reduce errors: B, C, E)
- 7. Duties of preparing receipts, posting receipts, preparing bank deposits, and posting to the cashbook should be performed by different individuals. Segregation or rotation of duties may avoid intentional and unintentional errors. (Reduce errors: B, E)
- 8. Deposits should be reconciled to cash receipts by an individual independent of the receiving and recording functions. Bank deposits should be made daily. (Reduce errors: C, E)
- 9. Timely bank reconciliations should be prepared regularly and reviewed by someone independent of the cash collection and recording function. (Reduce errors: C, I, J)
- 10. There should be adequate physical safeguards (safe, locked doors, pay window, etc.) for all cash transactions and all pre-numbered documents accounted for. Access to these items should be restricted to authorized personnel. (Reduce errors: C)

INTERNAL CONTROL (continued)

11. Periodically the Foreign Execution Docket should be reviewed. Those cases completed and unpaid should be investigated. (Reduce errors: D, I)
12. All employees having custodial control over assets must be bonded.
13. All disbursements must be properly inspected and authorized by management. (Reduce errors: I, J)

EXAMPLES

JANUARY TRANSACTIONS

RECEIPTS

| <u>Date</u> | <u>Receipt</u> | <u>Description</u> |
|-------------|----------------|--|
| 1/1 | 3694 | County Auditor advance for expenses incurred in the FOJ Fund |
| 1/1 | 3695 | County Auditor advance for expenses incurred in the Prisoner Return Fund |
| 1/2 | 3696 | Deposit paid on purchase of house at the Sheriff sale |
| 1/2 | 3697 | Deposit paid on purchase of house at the Sheriff sale |
| 1/2 | 3698 | Collection of deed fees |
| 1/3 | 3699 | Inmate incarcerated with money to be credited to his account |
| 1/3 | 3700 | Inmate incarcerated with money to be credited to his account |
| 1/5 | 3701 | Balance paid on purchase of house at the Sheriff sale |
| 1/5 | 3702 | Balance paid on purchase of house at the Sheriff sale |
| 1/5 | 3703 | Inmate incarcerated with money to be credited to his account |
| 1/7 | 3704 | Inmate incarcerated with money to be credited to his account |
| 1/7 | 3705 | Inmate purchases made from the commissary |
| 1/8 | 3706 | Inmate incarcerated with money to be credited to his account |
| 1/8 | 3707 | To record a deposit made for a house purchased at the Sheriff sale |
| 1/9 | 3708 | Inmate purchases made from the commissary |
| 1/12 | 3709 | Inmate incarcerated with money to be credited to his account |
| 1/12 | 3710 | Collected Court cost from inmate |
| 1/12 | 3711 | Balance paid on purchase of house at the Sheriff sale |
| 1/12 | 3712 | Deposit paid on purchase of house at the Sheriff sale |
| 1/12 | 3713 | Balance paid on purchase of house at the Sheriff sale |
| 1/14 | 3714 | Inmate purchases made from the commissary |
| 1/15 | 3715 | Inmate incarcerated with money to be credited to his account |
| 1/15 | 3716 | Inmate incarcerated with money to be credited to his account |
| 1/15 | 3717 | Bond money received to release inmate |
| 1/16 | 3718 | Inmate incarcerated with money to be credited to his account |
| 1/16 | 3719 | Inmate purchases made from the commissary |
| 1/19 | 3720 | Inmate purchases made from the commissary |
| 1/20 | 3721 | Deposit paid on purchase of house at the Sheriff sale |
| 1/21 | 3722 | Inmate incarcerated with money to be credited to his account |
| 1/24 | 3723 | Inmate purchases made from the commissary |
| 1/27 | 3724 | Inmate purchases made from the commissary |
| 1/28 | 3725 | Inmate incarcerated with money to be credited to his account |
| 1/29 | 3726 | Deposit paid on purchase of house at the Sheriff sale |
| 1/29 | 3727 | Inmate purchases made from the commissary |
| 1/29 | 3728 | (See same receipt entry on next page) |
| 1/29 | 3729 | (See same receipt entry on next page) |

JANUARY TRANSACTIONS

EXPENDITURES

| <u>Date</u> | <u>Check Number</u> | <u>Description</u> |
|-------------|-------------------------|--|
| 1/2 | 2510 | Deed fees collected for the County Treasurer |
| | 2511 | Sheriff fees and taxes due and payable from the Sheriff sale |
| | 2512 | County Clerk of Court fees from the Sheriff sale |
| | 2513 | Auctioneer fees from the Sheriff sale |
| | 2514 | Proceeds from the Sheriff sale paid to Mortgage Holder |
| 1/5 | 2515 | Sheriff fees and taxes due and payable from the Sheriff sale |
| | 2516 | County Clerk of Court fees from the Sheriff sale |
| | 2517 | Auctioneer fees from the Sheriff sale |
| | 2518 | Proceeds from the Sheriff sale paid to Mortgage Holder |
| 1/5 | 2519 | Sheriff fees and taxes due and payable from the Sheriff sale |
| | 2520 | County Clerk of Court fees from the Sheriff sale |
| | 2521 | Auctioneer fees from the Sheriff sale |
| | 2522 | Proceeds from the Sheriff sale paid to Mortgage Holder |
| 1/5 | 2523 | Travel advance for return of a prisoner |
| 1/7 | 2524 | Purchases made from commissary by inmates |
| 1/8 | 2525 | Payment to the County Auditor to replenish the commissary |
| 1/9 | 2526 | Purchases made from commissary by inmates |
| 1/12 | 2527 | Travel advance for return of a prisoner |
| 1/14 | 2528 | Purchases made from commissary by inmates |
| 1/15 | 2529 | Payment to the County Auditor to replenish the commissary |
| 1/16 | 2530 | Purchases made from commissary by inmates |
| 1/18 | 2531 | Inmate released and money remaining in his account returned |
| 1/19 | 2532 | Purchases made from commissary by inmates |
| 1/20 | 2533 | Sheriff fees and taxes due and payable from the Sheriff sale |
| 1/20 | 2534 | County Clerk of Court fees from the Sheriff sale |
| 1/20 | 2535 | Auctioneer fees from the Sheriff sale |
| 1/20 | 2536 | Proceeds from the Sheriff sale paid to Mortgage Holder |
| 1/20 | 2537 | Bond payment for Municipal Court |
| 1/20 | 2538 | Purchases made from commissary by inmates |
| 1/20 | 2539 | Payment to the County Auditor to replenish the commissary |
| 1/20 | 2540 | Inmate released and money remaining in his account returned |
| 1/20 | 2541 | Purchases made from commissary by inmates |
| 1/20 | 2542 | Purchases made from commissary by inmates |
| 1/29 | 3728(R) | Unexpended travel advance |
| 1/29 | 3729(R) | Unexpended travel advance |
| 1/29 | 2543 | Inmate released and money remaining in his account returned |

**INDIVIDUAL CASHBOOK
FEBRUARY TRANSACTIONS**

RECEIPTS

| <u>Date</u> | <u>Receipt</u> | <u>Description</u> |
|-------------|----------------|--|
| 2/02 | 3743 | Deposit paid on purchase of house at the Sheriff sale |
| 2/02 | 3744 | Balance paid on purchase of house at the Sheriff sale |
| 2/03 | 3710 | Court cost received from inmate |
| 2/03 | 3745 | Court cost received from inmate |
| 2/03 | 3746 | Balance paid on purchase of house at the Sheriff sale |
| 2/05 | 3747 | Court cost received from inmate |
| 2/05 | 3748 | Deposit paid on purchase of house at the Sheriff sale |
| 2/05 | 3749 | Deposit paid on purchase of house at the Sheriff sale |
| 2/15 | 3750 | Balance paid on purchase of house at the Sheriff sale |
| 2/15 | 3751 | Court cost received from inmate |
| 2/20 | 3752 | Voided |
| 2/24 | 3753 | Voided |
| 2/24 | 3754 | Bond money received to release inmate |
| 2/26 | 3755 | Balance paid on purchase of house at the Sheriff sale |
| 2/26 | 3756 | Deposit paid on purchase of house at the Sheriff sale |
| 2/28 | 3757 | Additional deposit paid on purchase of a house at the Sheriff sale |

EXPENDITURES

| <u>Date</u> | <u>Check Number</u> | <u>Description</u> |
|-------------|---------------------|--|
| 2/02 | 2538 | Sheriff fees and taxes due and payable from the Sheriff sale |
| 2/02 | 2539 | County Clerk of Court fees from the Sheriff sale |
| 2/02 | 2540 | Auctioneer fees from the Sheriff sale |
| 2/02 | 2541 | Proceeds from the Sheriff sale paid to Mortgage Holder |
| 2/03 | 2542 | Sheriff fees and taxes due and payable from the Sheriff sale |
| 2/03 | 2543 | County Clerk of Court fees from the Sheriff sale |
| 2/03 | 2544 | Auctioneer fees from the Sheriff sale |
| 2/03 | 2545 | Proceeds from the Sheriff sale paid to Mortgage Holder |
| 2/07 | 2546 | Inmate Court cost paid |
| 2/07 | 2547 | Inmate Court cost paid |
| 2/07 | 2548 | Inmate Court cost paid |
| 2/15 | 2549 | Sheriff fees and taxes due and payable from the Sheriff sale |
| 2/15 | 2550 | County Clerk of Court fees from the Sheriff sale |
| 2/15 | 2551 | Auctioneer fees from the Sheriff sale |
| 2/15 | 2552 | Proceeds from the Sheriff sale paid to Mortgage Holder |
| 2/15 | 2553 | Inmate Court cost paid |
| 2/26 | 2554 | Sheriff fees and taxes due and payable from the Sheriff sale |
| 2/26 | 2555 | County Clerk of Court fees from the Sheriff sale |
| 2/26 | 2556 | Auctioneer fees from the Sheriff sale |
| 2/26 | 2557 | Proceeds from the Sheriff sale paid to Mortgage Holder |

FURTHERANCE OF JUSTICE TRANSACTIONS

| | | |
|------|---------|---|
| 2/19 | CK 1072 | Stolen Property Purchase |
| 2/21 | REC 110 | Unexpended money from the purchase of stolen property |

**INDIVIDUAL CASHBOOK
MARCH THRU DECEMBER
MISCELLANEOUS TRANSACTIONS RECORDED IN LEDGERS
BY FUND**

DATE RECEIPT CHECK DESCRIPTION

PRISONER RETURN FUND

| <u>Date</u> | <u>Receipt</u> | <u>Check Number</u> | <u>Description</u> |
|-------------|----------------|---------------------|--|
| 3/10 | | 2769 | Travel advance for return of a prisoner |
| 3/15 | 4696 | | Unexpended travel advance returned |
| 3/22 | | 2771 | Travel advance for return of a prisoner |
| 3/27 | 6593 | | Unexpended travel advance returned |
| 8/19 | | 3251 | Travel advance for return of a prisoner |
| 8/25 | 6894 | | Unexpended travel advance returned |
| 10/15 | | 4159 | Travel advance for return of a prisoner |
| 10/20 | 7235 | | Unexpended travel advance returned |
| 12/31 | | 4998 | Check issued to the County treasury to return fund balance to zero |

FURTHERANCE OF JUSTICE FUND

| <u>Date</u> | <u>Receipt</u> | <u>Check Number</u> | <u>Description</u> |
|-------------|----------------|---------------------|--|
| 3/19 | | 1073 | Purchase of Drugs |
| 3/20 | | 1074 | Purchase of Drugs |
| 3/24 | 111 | | Unexpended money from the purchase of drugs |
| 4/05 | | 1075 | Stolen property purchase |
| 4/23 | | 1076 | Stolen property purchase |
| 4/30 | | 1077 | Purchase of Drugs |
| 5/02 | 112 | | Unexpended money from the purchase of stolen property |
| 5/06 | | 1078 | Purchase of drugs |
| 9/01 | | 1079 | Purchase of stolen property |
| 9/13 | 113 | | Unexpended money from the purchase of stolen property |
| 12/18 | | 1080 | Purchase of drugs |
| 12/20 | 114 | | Unexpended money from the purchase of drugs |
| 12/31 | | 1081 | Check issued to the County treasury to return fund balance to zero |

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Individual Cashbook System

**General Cashbook
Cash Received
For January 20x7**

| <u>Date</u> | <u>Case Number</u> | <u>Received From</u> | <u>Purpose</u> | <u>Receipt Number</u> | <u>Cash Received</u> | <u>Deposit Applied</u> | <u>C.B./Page Deposit Received (1)</u> |
|-------------|--------------------|--------------------------|----------------|-----------------------|----------------------|------------------------|---|
| 1/2/20x7 | 111 | William Jones | Deposit | 3696 | \$1,000 | \$0 | |
| 1/2/20x7 | 112 | John Deere | Deposit | 3697 | 3,000 | 0 | |
| 1/2/20x7 | 113 | Willie Honda | Deed Fee | 3698 | 50 | 0 | |
| 1/5/20x7 | 111 | William Jones | Proceeds | 3701 | 10,000 | 1,000 | 26 |
| 1/5/20x7 | 97 | Toby Skinner | Proceeds | 3702 | 18,000 | 2,000 | 24 |
| 1/8/20x7 | 114 | Mary Miller | Deposit | 3707 | 500 | 0 | |
| 1/12/20x7 | 115 | Louise Lane | Court Cost | 3710 | 350 | 0 | |
| 1/12/20x7 | 112 | John Deere | Proceeds | 3711 | 22,000 | 3,000 | 26 |
| 1/12/20x7 | 116 | John Wayne | Deposit | 3712 | 2,000 | 0 | |
| 1/12/20x7 | 114 | Mary Miller | Proceeds | 3713 | 5,500 | 500 | 26 |
| 1/15/20x7 | 118 | Ollie Oliver | Bond | 3717 | 75 | 0 | |
| 1/20/20x7 | 119 | Marty Johnson | Deposit | 3721 | 1,000 | 0 | |
| 1/29/20x7 | 121 | Webster Collins | Deposit | 3726 | 2,550 | 0 | |
| 1/31/20x7 | | Month to Date | | | 66,025 | 6,500 | |
| 1/31/20x7 | | Year to Date | | | 66,025 | 6,500 | |
| | | Balance as of 12/31/20x6 | | | 2,500 | | |
| | | Current Months Receipts | | | 66,025 | 6,500 | |
| | | Deposits Applied | | | | (6,500) | |
| | | Current Months Disb (-) | | | (62,125) | | |
| | | Balance as of 1/31/20x7 | | | \$6,400 | \$0 | |

NOTE: The following funds are accounted for in separate cashbooks:
Inmate (pg 34), Commissary (pg 36), Prisoner Return (pg 37), FOJ (pg 38)

- (1) Identifies cashbook page initial deposit was recorded. Not all page numbers referenced are included in this manual.
- (2) Identifies cashbook page initial deposit was applied to the purchase of the property for distribution. Not all page numbers referenced are included in this manual.

| Court Fees 1 | County Fees 2 | Sheriff 3 | Judgments and Sales 4 | Taxes 5 | Sundries 6 | Deposits Received | C.B./Page Deposit Applied (2) |
|-----------------|------------------|--------------|-----------------------------|---------------|---------------|----------------------|-------------------------------------|
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1,000 | 26 |
| 0 | 0 | 0 | 0 | 0 | 0 | 3,000 | 26 |
| 0 | 50 | 0 | 0 | 0 | 0 | 0 | |
| 1,000 | 50 | 0 | 9,000 | 700 | 250 | 0 | |
| 250 | 30 | 0 | 15,520 | 4,000 | 200 | 0 | |
| 0 | 0 | 0 | 0 | 0 | 0 | 500 | 26 |
| 0 | 0 | 0 | 0 | 0 | 0 | 350 | 30 |
| 450 | 50 | 0 | 16,200 | 8,000 | 300 | 0 | |
| 0 | 0 | 0 | 0 | 0 | 0 | 2,000 | 30 |
| 325 | 25 | 0 | 2,500 | 3,000 | 150 | 0 | |
| 0 | 0 | 0 | 0 | 0 | 75 | 0 | |
| 0 | 0 | 0 | 0 | 0 | 0 | 1,000 | 30 |
| 0 | 0 | 0 | 0 | 0 | 0 | 2,550 | 30 |
| <u>2,025</u> | <u>205</u> | <u>0</u> | <u>43,220</u> | <u>15,700</u> | <u>975</u> | <u>10,400</u> | |
| <u>2,025</u> | <u>205</u> | <u>0</u> | <u>43,220</u> | <u>15,700</u> | <u>975</u> | <u>10,400</u> | |
| | | | | | | 2,500 | |
| 2,025 | 205 | 0 | 43,220 | 15,700 | 975 | 10,400 | |
| (2,025) | (205) | 0 | (43,220) | (15,700) | (975) | (6,500) | |
| <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$6,400</u> | |

Individual Cashbook System

**General Cashbook
Cash Disbursements
For January 20x7**

| <u>Date</u> | <u>Case Number</u> | <u>Paid To</u> | <u>Purpose</u> | <u>Check Number</u> | <u>Amount Paid</u> |
|-------------|--------------------|---------------------------------|----------------|---------------------|------------------------|
| 1/2/20x7 | | County Treasurer | | | |
| | 113 | Willie Honda | Deed Fee | 2510 | \$50 |
| 1/2/20x7 | 111 | County Treasurer | Taxes and Fees | 2511 | 750 |
| 1/2/20x7 | 111 | County Clerk of Courts | Fees | 2512 | 1,000 |
| 1/2/20x7 | 111 | Bill Gabby | Auctioneer | 2513 | 250 |
| 1/2/20x7 | 111 | Harry Walters Estate | Proceeds | 2514 | <u>9,000</u> |
| | 111 | Total Disbursed | | | 11,000 |
| 1/5/20x7 | 97 | County Treasurer | Taxes and Fees | 2515 | 4,030 |
| 1/5/20x7 | 97 | County Clerk of Courts | Fees | 2516 | 250 |
| 1/5/20x7 | 97 | Tom Bellows | Auctioneer | 2517 | 200 |
| 1/5/20x7 | 97 | Bank One | Proceeds | 2518 | <u>15,520</u> |
| | 97 | Total Disbursed | | | 20,000 |
| 1/5/20x7 | 112 | County Treasurer | Taxes and Fees | 2519 | 8,050 |
| 1/5/20x7 | 112 | County Clerk of Courts | Fees | 2520 | 450 |
| 1/5/20x7 | 112 | Tom Bellows | Auctioneer | 2521 | 300 |
| 1/5/20x7 | 112 | Bank One | Proceeds | 2522 | <u>16,200</u> |
| | 112 | Total Disbursed | | | 25,000 |
| 1/20/20x7 | 114 | County Treasurer | Taxes and Fees | 2533 | 3,025 |
| 1/20/20x7 | 114 | County Clerk of Courts | Fees | 2534 | 325 |
| 1/20/20x7 | 114 | Bill Gabby | Auctioneer | 2535 | 150 |
| 1/20/20x7 | 114 | National Savings | Proceeds | 2536 | <u>2,500</u> |
| | 114 | Total Disbursed | | | 6,000 |
| 1/20/20x7 | 118 | Municipal Court Ollie Oliver | Bond | 2537 | <u>75</u> |
| 1/31/20x7 | | Month to Date | | | \$62,125 |
| | | Year to Date | | | <u><u>\$62,125</u></u> |

| Court Fees 1 | County Fees 2 | Sheriff 3 | Judgments and Sales 4 | Taxes 5 | Sundries 6 |
|-----------------|------------------|--------------|--------------------------|-----------------|---------------|
| \$0 | \$50 | \$0 | \$0 | \$0 | \$0 |
| 0 | 50 | 0 | 0 | 700 | 0 |
| 1,000 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 250 |
| 0 | 0 | 0 | 9,000 | 0 | 0 |
| 1,000 | 50 | 0 | 9,000 | 700 | 250 |
| 0 | 30 | 0 | 0 | 4,000 | 0 |
| 250 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 200 |
| 0 | 0 | 0 | 15,520 | 0 | 0 |
| 250 | 30 | 0 | 15,520 | 4,000 | 200 |
| 0 | 50 | 0 | 0 | 8,000 | 0 |
| 450 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 300 |
| 0 | 0 | 0 | 16,200 | 0 | 0 |
| 450 | 50 | 0 | 16,200 | 8,000 | 300 |
| 0 | 25 | 0 | 0 | 3,000 | 0 |
| 325 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 150 |
| 0 | 0 | 0 | 2,500 | 0 | 0 |
| 325 | 25 | 0 | 2,500 | 3,000 | 150 |
| 0 | 0 | 0 | 0 | 0 | 75 |
| \$2,025 | \$205 | \$0 | \$43,220 | \$15,700 | \$975 |
| <u>\$2,025</u> | <u>\$205</u> | <u>\$0</u> | <u>\$43,220</u> | <u>\$15,700</u> | <u>\$975</u> |

Individual Cashbook System

**General Cashbook
Cash Received
For February 20x7**

| <u>Date</u> | <u>Case Number</u> | <u>Received From</u> | <u>Purpose</u> | <u>Receipt Number</u> | <u>Cash Received</u> | <u>Deposit Applied</u> | <u>C.B./Page Deposit Received (1)</u> |
|-------------|------------------------|--------------------------|----------------|---------------------------|--------------------------|----------------------------|---|
| 2/2/20x7 | 122 | Jeannie Hoover | Deposit | 3743 | \$1,000 | \$0 | |
| 2/2/20x7 | 121 | Webster Collins | Proceeds | 3744 | 12,000 | 2,550 | 26 |
| 2/3/20x7 | 115 | Louise Lane | Court Cost | 3710 | 0 | 350 | 26 |
| 2/3/20x7 | 124 | Duncan Smith | Court Cost | 3745 | 200 | 0 | |
| 2/3/20x7 | 119 | Marty Johnson | Proceeds | 3746 | 15,000 | 1,000 | 26 |
| 2/5/20x7 | 609 | James Killinger | Court Cost | 3747 | 100 | 0 | |
| 2/5/20x7 | 127 | Jim Wilson | Deposit | 3748 | 1,000 | 0 | |
| 2/5/20x7 | 128 | Harry Oliver | Deposit | 3749 | 3,000 | 0 | |
| 2/15/20x7 | 128 | Harry Oliver | Proceeds | 3750 | 27,000 | 3,000 | 30 |
| 2/15/20x7 | 130 | Allen Fisher | Court Cost | 3751 | 150 | 0 | |
| 2/20/20x7 | | Voided Receipt | | 3752 | 0 | 0 | |
| 2/24/20x7 | | Voided Receipt | | 3753 | 0 | 0 | |
| 2/24/20x7 | 132 | William Hanger | Bond | 3754 | 600 | 0 | |
| 2/26/20x7 | 116 | John Wayne | Proceeds | 3755 | 18,000 | 2,000 | 26 |
| 2/26/20x7 | 134 | Baldwin Banks | Deposit | 3756 | 1,000 | 0 | |
| 2/28/20x7 | 134 | Baldwin Banks | Deposit | 3757 | 1,000 | 1,000 | 30 |
| 2/28/20x7 | | Month to Date | | | 80,050 | 9,900 | |
| 2/28/20x7 | | Year to Date | | | 146,075 | 16,400 | |
| | | Balance as of 1/31/20x7 | | | 6,400 | | |
| | | Current Months Receipts | | | 80,050 | 9,900 | |
| | | Deposits Applied | | | | (9,900) | |
| | | Current Months Disb (-) | | | (81,150) | | |
| | | Balance as of 2/28/20x7 | | | <u>\$5,300</u> | <u>\$0</u> | |

NOTE: The following funds are accounted for in separate cashbooks:
Inmate (pg 34), Commissary (pg 36), Prisoner Return (pg 37), FOJ (pg 38)

- (1) Identifies cashbook page initial deposit was recorded. Not all page numbers referenced are included in this manual.
- (2) Identifies cashbook page initial deposit was applied to the purchase of the property for distribution. Not all page numbers referenced are included in this manual.

| Court Fees 1 | County Fees 2 | Sheriff 3 | Judgments and Sales 4 | Taxes 5 | Sundries 6 | Deposits Received | C.B./Page Deposit Applied (2) |
|-----------------|------------------|--------------|--------------------------|-----------------|---------------|-------------------|-------------------------------|
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1,000 | |
| 525 | 25 | 0 | 11,300 | 2,500 | 200 | 0 | |
| 350 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 0 | 0 | 0 | 0 | 0 | 0 | 200 | |
| 570 | 30 | 0 | 10,200 | 5,000 | 200 | 0 | |
| 100 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 0 | 0 | 0 | 0 | 0 | 0 | 1,000 | |
| 0 | 0 | 0 | 0 | 0 | 0 | 3,000 | 30 |
| 1,700 | 50 | 0 | 20,000 | 8,000 | 250 | 0 | |
| 150 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 0 | 0 | 0 | 0 | 0 | 0 | 600 | |
| 675 | 25 | 0 | 15,100 | 4,000 | 200 | 0 | |
| 0 | 0 | 0 | 0 | 0 | 0 | 1,000 | 30 |
| 0 | 0 | 0 | 0 | 0 | 0 | 2,000 | |
| <u>4,070</u> | <u>130</u> | <u>0</u> | <u>56,600</u> | <u>19,500</u> | <u>850</u> | <u>8,800</u> | |
| <u>6,095</u> | <u>335</u> | <u>0</u> | <u>99,820</u> | <u>35,200</u> | <u>1,825</u> | <u>19,200</u> | |
| | | | | | | 6,400 | |
| | | | | | | 8,800 | |
| | | | | | | (9,900) | |
| <u>(4,070)</u> | <u>(130)</u> | <u>0</u> | <u>(56,600)</u> | <u>(19,500)</u> | <u>(850)</u> | | |
| <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$5,300</u> | |

Individual Cashbook System

**General Cashbook
Cash Disbursements
For February 20x7**

| <u>Date</u> | <u>Case Number</u> | <u>Paid To</u> | <u>Purpose</u> | <u>Check Number</u> |
|-------------|--------------------|---|----------------|---------------------|
| 2/2/20x7 | 121 | County Treasurer | Taxes and Fees | 2538 |
| 2/2/20x7 | 121 | County Clerk of Courts | Fees | 2539 |
| 2/2/20x7 | 121 | Tom Bellows | Auctioneer | 2540 |
| 2/2/20x7 | 121 | Bank One | Proceeds | 2541 |
| | 121 | Total Disbursed | | |
| 2/3/20x7 | 119 | County Treasurer | Taxes and Fees | 2542 |
| 2/3/20x7 | 119 | County Clerk of Courts | Fees | 2543 |
| 2/3/20x7 | 119 | Tom Bellows | Auctioneer | 2544 |
| 2/3/20x7 | 119 | Home Mortgage | Proceeds | 2545 |
| | 119 | Total Disbursed | | |
| 2/7/20x7 | | County Common Pleas Court | | |
| | 115 | Louise Lane | Court Cost | 2546 |
| | 120 | Sally Hawkins | Waiver | 2547 |
| | 609 | James Killinger | Court Cost | 2548 |
| 2/15/20x7 | 128 | County Treasurer | Taxes and Fees | 2549 |
| 2/15/20x7 | 128 | County Clerk of Courts | Fees | 2550 |
| 2/15/20x7 | 128 | Tom Bellows | Auctioneer | 2551 |
| 2/15/20x7 | 128 | Home Mortgage | Proceeds | 2552 |
| | 128 | Total Disbursed | | |
| 2/15/20x7 | 130 | County Common Pleas Court Allen Fisher | Court Cost | 2553 |
| 2/26/20x7 | 116 | County Treasurer | Taxes and Fees | 2554 |
| 2/26/20x7 | 116 | County Clerk of Courts | Fees | 2555 |
| 2/26/20x7 | 116 | Tom Bellows | Auctioneer | 2556 |
| 2/26/20x7 | 116 | State Savings | Proceeds | 2557 |
| | 116 | Total Disbursed | | |
| 2/28/20x7 | | Month to Date | | |
| | | Year to Date | | |

| Amount Paid | Court Fees 1 | County Fees 2 | Sheriff 3 | Judgments and Sales 4 | Taxes 5 | Sundries 6 |
|------------------|--------------------|---------------------|--------------|-----------------------------|-----------------|----------------|
| \$2,525 | \$0 | \$25 | \$0 | \$0 | \$2,500 | \$0 |
| 525 | 525 | 0 | 0 | 0 | 0 | 0 |
| 200 | 0 | 0 | 0 | 0 | 0 | 200 |
| 11,300 | 0 | 0 | 0 | 11,300 | 0 | 0 |
| 14,550 | 525 | 25 | 0 | 11,300 | 2,500 | 200 |
| 5,030 | 0 | 30 | 0 | 0 | 5,000 | 0 |
| 570 | 570 | 0 | 0 | 0 | 0 | 0 |
| 200 | 0 | 0 | 0 | 0 | 0 | 200 |
| 10,200 | 0 | 0 | 0 | 10,200 | 0 | 0 |
| 16,000 | 570 | 30 | 0 | 10,200 | 5,000 | 200 |
| 350 | 350 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 100 | 100 | 0 | 0 | 0 | 0 | 0 |
| 8,050 | 0 | 50 | 0 | 0 | 8,000 | 0 |
| 1,700 | 1,700 | 0 | 0 | 0 | 0 | 0 |
| 250 | 0 | 0 | 0 | 0 | 0 | 250 |
| 20,000 | 0 | 0 | 0 | 20,000 | 0 | 0 |
| 30,000 | 1,700 | 50 | 0 | 20,000 | 8,000 | 250 |
| 150 | 150 | 0 | 0 | 0 | 0 | 0 |
| 4,025 | 0 | 25 | 0 | 0 | 4,000 | 0 |
| 675 | 675 | 0 | 0 | 0 | 0 | 0 |
| 200 | 0 | 0 | 0 | 0 | 0 | 200 |
| 15,100 | 0 | 0 | 0 | 15,100 | 0 | 0 |
| 20,000 | 675 | 25 | 0 | 15,100 | 4,000 | 200 |
| \$81,150 | \$4,070 | \$130 | \$0 | \$56,600 | \$19,500 | \$850 |
| <u>\$143,275</u> | <u>\$6,095</u> | <u>\$335</u> | <u>\$0</u> | <u>\$99,820</u> | <u>\$35,200</u> | <u>\$1,825</u> |

Individual Cashbook System

**Inmate Fund Cashbook
For January 20x7**

| <u>Date</u> | <u>Received From/ Paid To</u> | <u>Ledger No. (Book In)</u> | <u>Receipt Number</u> | <u>Check Number</u> | <u>Debit</u> | <u>Credit</u> | <u>Balance</u> |
|-------------|-----------------------------------|---------------------------------|---------------------------|-------------------------|--------------|---------------|----------------|
| 1/1/20x7 | Beginning Balance | | | | | | \$300 |
| 1/3/20x7 | Don Whitt - Incarcerated | 600 | 3699 | | | \$20 | 320 |
| 1/3/20x7 | Wesson Smith - Incarcerated | 601 | 3700 | | | 5 | 325 |
| 1/5/20x7 | Allen Arrow - Incarcerated | 602 | 3703 | | | 100 | 425 |
| 1/7/20x7 | Timothy Spademan - Incarcerated | 603 | 3704 | | | 15 | 440 |
| 1/7/20x7 | Commissary Fund | | | 2524 | \$21 | | 419 |
| 1/8/20x7 | Harold Magnum - Incarcerated | 604 | 3706 | | | 10 | 429 |
| 1/9/20x7 | Commissary Fund | | | 2526 | 35 | | 394 |
| 1/12/20x7 | Franklin Tiller - Incarcerated | 605 | 3709 | | | 50 | 444 |
| 1/14/20x7 | Commissary Fund | | | 2528 | 42 | | 402 |
| 1/15/20x7 | Tommy Stover - Incarcerated | 606 | 3715 | | | 10 | 412 |
| 1/15/20x7 | Mary Morris - Incarcerated | 607 | 3716 | | | 14 | 426 |
| 1/16/20x7 | William Hanger - Incarcerated | 608 | 3718 | | | 23 | 449 |
| 1/16/20x7 | Commissary Fund | | | 2530 | 32 | | 417 |
| 1/18/20x7 | Don Whitt - Released | 600 | | 2531 | 4 | | 413 |
| 1/19/20x7 | Commissary Fund | | | 2532 | 49 | | 364 |
| 1/21/20x7 | James Killinger - Incarcerated | 609 | 3722 | | | 5 | 369 |
| 1/20/20x7 | Commissary Fund | | | 2538 | 43 | | 326 |
| 1/20/20x7 | Timothy Spademan - Released | 603 | | 2540 | 10 | | 316 |
| 1/20/20x7 | Commissary Fund | | | 2541 | 35 | | 281 |
| 1/28/20x7 | David Cannit - Incarcerated | 610 | 3725 | | | 27 | 308 |
| 1/20/20x7 | Commissary Fund | | | 2542 | 30 | | 278 |
| 1/29/20x7 | Allen Arrow - Released | 602 | | 2543 | 100 | | <u>\$178</u> |
| | Year to Date Total | | | | \$401 | \$279 | |
| | Current Month Receipts | | | | | 279 | |
| | Disbursements (-) | | | | <u>(401)</u> | | |
| | | | | | | (122) | |
| | Prior Balance (+) | | | | <u>300</u> | | |
| | Balance as of 1/31/20x7 | | | | <u>\$178</u> | | |

Individual Inmate Account (1)

Name: Allen Arrow Prisoner # 12345
 Incarceration Date: 1/5/20x7

| <u>Date</u> | <u>Receipt No.</u> | <u>Received From/ Paid To</u> | <u>Debit</u> | <u>Credit</u> | <u>Balance</u> |
|-------------|--------------------|-----------------------------------|--------------|---------------|----------------|
| 1/5/20x7 | 101 | Allen Arrow - Initial Deposit | | \$100 | \$100 |
| 1/7/20x7 | | Commissary | \$5 | | 95 |
| 1/9/20x7 | | Commissary | 2 | | 93 |
| 1/20/20x7 | | Commissary | 3 | | 90 |
| 1/20/20x7 | | Commissary | 7 | 5 | 88 |
| 1/31/20x7 | | MTD Total | 17 | 105 | 88 |
| 1/31/20x7 | | YTD Total | 17 | 105 | 88 |
| 2/2/20x7 | | Commissary | 7 | | 81 |
| 2/23/20x7 | 222 | Deposit by Dorothy Booth | | 10 | 91 |
| 2/23/20x7 | | Commissary | 6 | | 85 |
| 2/28/20x7 | | MTD Total | 13 | 10 | 85 |
| 2/28/20x7 | | YTD Total | 30 | 115 | 85 |
| 3/1/20x7 | | Commissary | 4 | 5 | 86 |
| 3/7/20x7 | | Commissary | 3 | | 83 |
| 3/14/20x7 | | Commissary | 3 | | 80 |
| 3/21/20x7 | | Allen Arrow - Clear Account | 80 | | 0 |
| 3/31/20x7 | | MTD Total | \$90 | \$5 | \$0 |
| 3/31/20x7 | | YTD Total | \$120 | \$120 | \$0 |

NOTE: This example is to be used for the Individual and the Combined Systems

- (1) Total balance of all individual accounts should agree to the balance in bank account and/or fund.

Individual Cashbook System

**Commissary Fund Cashbook
For January 20x7**

| <u>Date</u> | <u>Received From/ Paid To</u> | <u>Receipt Number</u> | <u>Check Number</u> | <u>Debit</u> | <u>Credit</u> | <u>Balance</u> |
|-------------|-----------------------------------|---------------------------|-------------------------|--------------|---------------|----------------|
| 1/1/20x7 | Beginning Balance | | | | | \$22 |
| 1/7/20x7 | Inmate Sales | 3705 | | | \$21 | 43 |
| 1/8/20x7 | County Auditor (1) | | 2525 | \$35 | | 8 |
| 1/9/20x7 | Inmate Sales | 3708 | | | 35 | 43 |
| 1/14/20x7 | Inmate Sales | 3714 | | | 42 | 85 |
| 1/15/20x7 | County Auditor (1) | | 2529 | 40 | | 45 |
| 1/16/20x7 | Inmate Sales | 3719 | | | 32 | 77 |
| 1/19/20x7 | Inmate Sales | 3720 | | | 49 | 126 |
| 1/24/20x7 | Inmate Sales | 3723 | | | 43 | 169 |
| 1/20/20x7 | County Auditor (1) | | 2539 | 98 | | 71 |
| 1/27/20x7 | Inmate Sales | 3724 | | | 35 | 106 |
| 1/29/20x7 | Inmate Sales | 3727 | | | 30 | 136 |
| | Total | | | \$173 | \$287 | <u>\$136</u> |
| | Current Month Receipts 1/20x7 | | | \$287 | | |
| | Prior Ending Balance | | | 22 | | |
| | Disbursements (-) | | | <u>(173)</u> | | |
| | Balance as of 1/31/20x7 | | | <u>\$136</u> | | |

(1) The County Auditor replenishes the commissary from County General Fund.

Individual Cashbook System

**Prisoner Return Fund Cashbook
For 20x7**

| <u>Date</u> | <u>Description</u> | <u>Check Number</u> | <u>Case Number</u> | <u>Debit</u> | <u>Credit</u> | <u>Balance</u> |
|-------------|---|-------------------------|------------------------|--------------|---------------|----------------|
| 1/1/20x7 | Initial Deposit - Receipt #3695 | | | | \$15,000 | \$15,000 |
| 1/5/20x7 | Advance - Sgt. Harry Winkle | 2523 | 100 | \$975 | | 14,025 |
| 1/12/20x7 | Advance - Sgt. Tom Skooter | 2527 | 222 | 350 | | 13,675 |
| 1/29/20x7 | Unexpended Advance - Sgt. Tom Skooter | 3728 (R) | 222 | (15) | | 13,690 |
| 1/29/20x7 | Unexpended Advance - Sgt. Harry Winkle | 3729 (R) | 100 | (25) | | 13,715 |
| | MTD Total | | | 1,285 | 15,000 | |
| | YTD Total | | | 1,285 | 15,000 | 13,715 |
| 3/10/20x7 | Advance - Capt. Bill Horns | 2769 | 789 | 350 | | 13,365 |
| 3/15/20x7 | Unexpended Advance - Capt. Bill Horns | 4696 (R) | 789 | 123 | | 13,242 |
| 3/22/20x7 | Advance - Sgt. Dan Hoover | 2771 | 876 | 675 | | 12,567 |
| 3/27/20x7 | Unexpended Advance - Sgt. Dan Hoover | 6593 (R) | 876 | (75) | | 12,642 |
| | MTD Total | | | 1,073 | 0 | |
| | YTD Total | | | 2,358 | 15,000 | 12,642 |
| 8/19/20x7 | Advance - Sgt. Sam Steen | 3251 | 225 | 560 | | 12,082 |
| 8/25/20x7 | Unexpended Advance - Sgt. Sam Steen | 6894 (R) | 225 | (20) | | 12,102 |
| | MTD Total | | | 540 | 0 | |
| | YTD Total | | | 2,898 | 15,000 | 12,102 |
| 10/15/20x7 | Advance - Capt. Charlie Bender | 4159 | 1578 | 750 | | 11,352 |
| 10/20/20x7 | Unexpended Advance - Capt. Charlie Bender | 7235 (R) | 876 | (56) | | 11,408 |
| | MTD Total | | | 694 | 0 | |
| | YTD Total | | | 3,592 | 15,000 | 11,408 |
| 12/31/20x7 | County Treasury - Return Fund Balance to Zero | 4998 | | \$11,408 | \$0 | \$0 |

Individual Cashbook System

**Furtherance of Justice Fund Cashbook
For 20x7**

| Date | Description | Receipt Number | Check Number | Various Expenditures | | | | Credit | Balance |
|------------|--|----------------|--------------|-----------------------------|-----------------------------|-----------------|-------|-----------|----------|
| | | | | Narcotics and Vice Activity | Purchase of Stolen Property | Canine Expenses | Other | | |
| 1/1/20x7 | Initial Deposit - Receipt #3694 | | | \$0 | \$0 | \$0 | \$0 | \$15,000 | \$15,000 |
| 1/31/20x7 | MTD Totals | | | 0 | 0 | 0 | 0 | 15,000 | 15,000 |
| 1/31/20x7 | YTD Totals | | | 0 | 0 | 0 | 0 | 15,000 | 15,000 |
| 2/19/20x7 | Sgt. Green - Stolen Property | | 1072 | 0 | 250 | 0 | 0 | 0 | 14,750 |
| 2/21/20x7 | Sgt. Green - Unexp. Money from Prop. Purchase | 110 | | 0 | (25) | 0 | 0 | 0 | 14,775 |
| 2/28/20x7 | MTD Totals | | | 0 | 225 | 0 | 0 | 0 | 14,775 |
| 2/28/20x7 | YTD Totals | | | 0 | 225 | 0 | 0 | 15,000 | 14,775 |
| 3/19/20x7 | Sgt. Clark - Drug Buy | | 1073 | 150 | 0 | 0 | 0 | 0 | 14,625 |
| 3/20/20x7 | Sgt. True - Drug Buy | | 1074 | 255 | 0 | 0 | 0 | 0 | 14,370 |
| 3/24/20x7 | Sgt. True - Unexpended Money from Drug Buy | 111 | | (20) | 0 | 0 | 0 | 0 | 14,390 |
| 3/31/20x7 | MTD Totals | | | 385 | 0 | 0 | 0 | 0 | 14,390 |
| 3/31/20x7 | YTD Totals | | | 385 | 225 | 0 | 0 | 15,000 | 14,390 |
| 4/5/20x7 | Sgt. Flake - Stolen Property Purchase | | 1075 | 0 | 500 | 0 | 0 | 0 | 13,890 |
| 4/23/20x7 | Capt. Black - Stolen Property Purpose | | 1076 | 0 | 1,000 | 0 | 0 | 0 | 12,890 |
| 4/30/20x7 | Sgt. Stake - Drug Buy | | 1077 | 5,000 | 0 | 0 | 0 | 0 | 7,890 |
| 4/30/20x7 | MTD Totals | | | 5,000 | 1,500 | 0 | 0 | 0 | 7,890 |
| 4/30/20x7 | YTD Totals | | | 5,385 | 1,725 | 0 | 0 | 15,000 | 7,890 |
| 5/2/20x7 | Sgt. Flake - Unexp. Money from Prop. Purchase | 112 | | 0 | (350) | 0 | 0 | 0 | 8,240 |
| 5/6/20x7 | Sgt. Green - Drug Buy | | 1078 | 2,000 | 0 | 0 | 0 | 0 | 6,240 |
| 5/31/20x7 | MTD Totals | | | 2,000 | (350) | 0 | 0 | 0 | 6,240 |
| 5/31/20x7 | YTD Totals | | | 7,385 | 1,375 | 0 | 0 | 15,000 | 6,240 |
| 9/1/20x7 | Capt. Black - Stolen Property Purpose | | 1079 | 0 | 500 | 0 | 0 | 0 | 5,740 |
| 9/13/20x7 | Capt. Black - Unexp. Money from Prop. Purchase | 113 | | 0 | (10) | 0 | 0 | 0 | 5,750 |
| 9/30/20x7 | MTD Totals | | | 0 | 490 | 0 | 0 | 0 | 5,750 |
| 9/30/20x7 | YTD Totals | | | 7,385 | 1,865 | 0 | 0 | 15,000 | 5,750 |
| 12/18/20x7 | Capt. Black - Drug Buy | | 1080 | 3,000 | 0 | 0 | 0 | 0 | 2,750 |
| 12/20/20x7 | Capt. Black - Unexpended Money from Drug Buy | 114 | | (40) | 0 | 0 | 0 | 0 | 2,790 |
| 12/31/20x7 | MTD Totals | | | \$2,960 | \$0 | \$0 | \$0 | \$0 | \$2,790 |
| 12/31/20x7 | YTD Totals | | | \$10,345 | \$1,865 | \$0 | \$0 | \$15,000 | \$2,790 |
| 12/31/20x7 | County Treasury - Return Balance to Zero | | 1081 | \$0 | \$0 | \$0 | \$0 | (\$2,790) | \$0 |

Sample Monthly Bank Reconciliation

**Furtherance of Justice Fund (FOJ)
For January 20x7**

| | | |
|----------------------------------|----------|------------------------|
| Beginning Bank Balance | | |
| | FOJ Fund | <u>\$15,000</u> |
| Total Depository Bank Balance | | 15,000 |
| Add - Deposits in Transit | | 0 |
| Less - O/S Checks | | <u>0</u> |
| Adjusted Bank Balance | | <u><u>\$15,000</u></u> |
| Cashbook Balance of as 1/31/20x7 | | <u><u>\$15,000</u></u> |

NOTE: This example is to be used for the Individual and the Combined Cashbook Systems.

Combined Cashbook System (1)

**General Cashbook
For January 20x7
Cash Received (excluding Furtherance of Justice)**

| Date | Case Number | Received From | Purpose | Receipt Number | Cash Received | Deposit Applied | C.B./Page Deposit Received (2) | Court Fees 1 |
|-----------|-------------|---------------------------------|-----------------|----------------|-----------------|-----------------|--------------------------------|--------------|
| 1/1/20x7 | | County Treasury | Initial Deposit | 3695 | \$15,000 | \$0 | | \$0 |
| 1/2/20x7 | 111 | William Jones | Deposit | 3696 | 1,000 | 0 | | 0 |
| 1/2/20x7 | 112 | John Deere | Deposit | 3697 | 3,000 | 0 | | 0 |
| 1/2/20x7 | 113 | Willie Honda | Deed Fee | 3698 | 50 | 0 | | 0 |
| 1/3/20x7 | 600 | Don Whitt - Incarcerated | Inmate Deposit | 3699 | 20 | 0 | | 0 |
| 1/3/20x7 | 601 | Wesson Smith - Incarcerated | Inmate Deposit | 3700 | 5 | 0 | | 0 |
| 1/5/20x7 | 111 | William Jones | Proceeds | 3701 | 10,000 | 1,000 | 40 | 1,000 |
| 1/5/20x7 | 97 | Toby Skinner | Proceeds | 3702 | 18,000 | 2,000 | 38 | 250 |
| 1/5/20x7 | 602 | Allen Arrow - Incarcerated | Inmate Deposit | 3703 | 100 | 0 | | 0 |
| 1/7/20x7 | 603 | Timothy Spademan - Incarcerated | Inmate Deposit | 3704 | 15 | 0 | | 0 |
| 1/7/20x7 | | Commissary Fund | Inmate Purchase | 3705 | 21 | 0 | | 0 |
| 1/8/20x7 | 604 | Harold Magnum - Incarcerated | Inmate Deposit | 3706 | 10 | 0 | | 0 |
| 1/8/20x7 | 114 | Mary Miller | Deposit | 3707 | 500 | 0 | | 0 |
| 1/9/20x7 | | Commissary Fund | Inmate Purchase | 3708 | 35 | 0 | | 0 |
| 1/12/20x7 | 605 | Franklin Tiller - Incarcerated | Inmate Deposit | 3709 | 50 | 0 | | 0 |
| 1/12/20x7 | 115 | Louise Lane | Court Cost | 3710 | 350 | 0 | | 0 |
| 1/12/20x7 | 112 | John Deere | Proceeds | 3711 | 22,000 | 3,000 | 40 | 450 |
| 1/12/20x7 | 116 | John Wayne | Deposit | 3712 | 2,000 | 0 | | 0 |
| 1/12/20x7 | 114 | Mary Miller | Proceeds | 3713 | 5,500 | 500 | 40 | 325 |
| 1/14/20x7 | | Commissary Fund | Inmate Purchase | 3714 | 42 | 0 | | 0 |
| 1/15/20x7 | 606 | Tommy Stover - Incarcerated | Inmate Deposit | 3715 | 10 | 0 | | 0 |
| 1/15/20x7 | 607 | Mary Morris - Incarcerated | Inmate Deposit | 3716 | 14 | 0 | | 0 |
| 1/15/20x7 | 118 | Ollie Oliver | Bond | 3717 | 75 | 0 | | 0 |
| 1/16/20x7 | 608 | William Hanger - Incarcerated | Inmate Deposit | 3718 | 23 | 0 | | 0 |
| 1/16/20x7 | | Commissary Fund | Inmate Purchase | 3719 | 32 | 0 | | 0 |
| 1/19/20x7 | | Commissary Fund | Inmate Purchase | 3720 | 49 | 0 | | 0 |
| 1/20/20x7 | 119 | Marty Johnson | Deposit | 3721 | 1,000 | 0 | | 0 |
| 1/21/20x7 | 609 | James Killinger - Incarcerated | Inmate Deposit | 3722 | 5 | 0 | | 0 |
| 1/24/20x7 | | Commissary Fund | Inmate Purchase | 3723 | 43 | 0 | | 0 |
| 1/27/20x7 | | Commissary Fund | Inmate Purchase | 3724 | 35 | 0 | | 0 |
| 1/28/20x7 | 610 | David Cannit - Incarcerated | Inmate Deposit | 3725 | 27 | 0 | | 0 |
| 1/29/20x7 | 121 | Webster Collins | Deposit | 3726 | 2,550 | 0 | | 0 |
| 1/29/20x7 | | Commissary Fund | Inmate Purchase | 3727 | 30 | 0 | | 0 |
| 1/31/20x7 | | Month to Date | | | 81,591 | 6,500 | | 2,025 |
| 1/31/20x7 | | Year to Date | | | 81,591 | 6,500 | | 2,025 |
| | | Balance as of 12/31/20x6 | | | 2,822 | | | |
| | | Current Months Receipts | | | 81,591 | 6,500 | | 2,025 |
| | | Deposits Applied (-) | | | | (6,500) | | |
| | | Current Months Disb (-) | | | (63,999) | | | (2,025) |
| | | Balance as of 1/31/20x7 | | | <u>\$20,414</u> | <u>\$0</u> | | <u>\$0</u> |

NOTE: The Furtherance of Justice Fund is accounted for on a separate cashbook.

- (1) Best practice dictates that sperate cashbooks be held for each account so that the Sheriff can ensure that funds are not commingled and misappropriated.
- (2) Identifies cashbook page initial deposit was recorded. Not all page numbers referenced are included in this manual.
- (3) Identifies cashbook page initial deposit was applied to the purchase of the property for distribution. Not all page numbers referenced are included in this manual.

| County Fees 2 | Sheriff 3 | Judgments and Sales 4 | Taxes 5 | Inmate Fund 6 | Commissary Fund 7 | Prisoner Return Fund 8 | Sundries 9 | Deposits Received 10 | C.B./Page Deposit Applied (3) |
|------------------|--------------|-----------------------------|------------|---------------------|-------------------------|---------------------------------|---------------|----------------------------|-------------------------------------|
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$15,000 | \$0 | \$0 | |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,000 | 40 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,000 | 40 |
| 50 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 0 | 0 | 0 | 0 | 20 | 0 | 0 | 0 | 0 | |
| 0 | 0 | 0 | 0 | 5 | 0 | 0 | 0 | 0 | |
| 50 | 0 | 9,000 | 700 | 0 | 0 | 0 | 250 | 0 | |
| 30 | 0 | 15,520 | 4,000 | 0 | 0 | 0 | 200 | 0 | |
| 0 | 0 | 0 | 0 | 100 | 0 | 0 | 0 | 0 | |
| 0 | 0 | 0 | 0 | 15 | 0 | 0 | 0 | 0 | |
| 0 | 0 | 0 | 0 | 0 | 21 | 0 | 0 | 0 | |
| 0 | 0 | 0 | 0 | 10 | 0 | 0 | 0 | 0 | |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 500 | 40 |
| 0 | 0 | 0 | 0 | 0 | 35 | 0 | 0 | 0 | |
| 0 | 0 | 0 | 0 | 50 | 0 | 0 | 0 | 0 | |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 350 | 42 |
| 50 | 0 | 16,200 | 8,000 | 0 | 0 | 0 | 300 | 0 | |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,000 | 42 |
| 25 | 0 | 2,500 | 3,000 | 0 | 0 | 0 | 150 | 0 | 42 |
| 0 | 0 | 0 | 0 | 0 | 42 | 0 | 0 | 0 | |
| 0 | 0 | 0 | 0 | 10 | 0 | 0 | 0 | 0 | |
| 0 | 0 | 0 | 0 | 14 | 0 | 0 | 0 | 0 | |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 75 | 0 | |
| 0 | 0 | 0 | 0 | 23 | 0 | 0 | 0 | 0 | |
| 0 | 0 | 0 | 0 | 0 | 32 | 0 | 0 | 0 | |
| 0 | 0 | 0 | 0 | 0 | 49 | 0 | 0 | 0 | |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,000 | 42 |
| 0 | 0 | 0 | 0 | 5 | 0 | 0 | 0 | 0 | |
| 0 | 0 | 0 | 0 | 0 | 43 | 0 | 0 | 0 | |
| 0 | 0 | 0 | 0 | 0 | 35 | 0 | 0 | 0 | |
| 0 | 0 | 0 | 0 | 27 | 0 | 0 | 0 | 0 | |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,550 | 42 |
| 0 | 0 | 0 | 0 | 0 | 30 | 0 | 0 | 0 | |
| 205 | 0 | 43,220 | 15,700 | 279 | 287 | 15,000 | 975 | 10,400 | |
| 205 | 0 | 43,220 | 15,700 | 279 | 287 | 15,000 | 975 | 10,400 | |
| 205 | 0 | 43,220 | 15,700 | 300 | 22 | 15,000 | 975 | 2,500 | |
| (205) | 0 | (43,220) | (15,700) | (401) | (173) | (1,300) | (975) | 10,400 | |
| | | | | | | | | (6,500) | |
| | | | | | | | | | |
| <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$178</u> | <u>\$136</u> | <u>\$13,700</u> | <u>\$0</u> | <u>\$6,400</u> | |

Combined Cashbook System

**General Cashbook
For January 20x7
Cash Disbursements (excluding Furtherance of Justice)**

| Date | Case Number | Paid To | Purpose | Check Number | Amount Paid | Court Fees 1 |
|-----------|-------------|---------------------------------|----------------|--------------|-----------------|----------------|
| 1/2/20x7 | | County Treasurer | | | | |
| | 113 | Willie Honda | Deed Fee | 2510 | \$50 | \$50 |
| 1/2/20x7 | 111 | County Treasurer | Taxes and Fees | 2511 | 750 | 0 |
| 1/2/20x7 | 111 | County Clerk of Courts | Fees | 2512 | 1,000 | 1,000 |
| 1/2/20x7 | 111 | Bill Gabby | Auctioneer | 2513 | 250 | 0 |
| 1/2/20x7 | 111 | Harry Walters Estate | Proceeds | 2514 | 9,000 | 0 |
| | 111 | Total Disbursed | | | 11,000 | 1,000 |
| 1/5/20x7 | 97 | County Treasurer | Taxes and Fees | 2515 | 4,030 | 0 |
| 1/5/20x7 | 97 | County Clerk of Courts | Fees | 2516 | 250 | 250 |
| 1/5/20x7 | 97 | Tom Bellows | Auctioneer | 2517 | 200 | 0 |
| 1/5/20x7 | 97 | Bank One | Proceeds | 2518 | 15,520 | 0 |
| | 97 | Total Disbursed | | | 20,000 | 250 |
| 1/5/20x7 | 112 | County Treasurer | Taxes and Fees | 2519 | 8,050 | 0 |
| 1/5/20x7 | 112 | County Clerk of Courts | Fees | 2520 | 450 | 450 |
| 1/5/20x7 | 112 | Tom Bellows | Auctioneer | 2521 | 300 | 0 |
| 1/5/20x7 | 112 | Bank One | Proceeds | 2522 | 16,200 | 0 |
| | 112 | Total Disbursed | | | 25,000 | 450 |
| 1/5/20x7 | 100 | Sgt. Harry Winkle | Advance | 2523 | 975 | 0 |
| 1/7/20x7 | | Commissary Fund | Purchases | 2524 | 21 | 0 |
| 1/8/20x7 | | County Auditor | Supplies | 2525 | 35 | 0 |
| 1/9/20x7 | | Commissary Fund | Purchases | 2526 | 35 | 0 |
| 1/12/20x7 | 222 | Sgt. Tom Skooter | Advance | 2527 | 350 | 0 |
| 1/14/20x7 | | Commissary Fund | Purchases | 2528 | 42 | 0 |
| 1/15/20x7 | | County Auditor | Supplies | 2529 | 40 | 0 |
| 1/16/20x7 | | Commissary Fund | Purchases | 2530 | 32 | 0 |
| 1/18/20x7 | 600 | Don Whitt | Released | 2531 | 4 | 0 |
| 1/19/20x7 | | Commissary Fund | Purchases | 2532 | 49 | 0 |
| 1/20/20x7 | 114 | County Treasurer | Taxes and Fees | 2533 | 3,025 | 0 |
| 1/20/20x7 | 114 | County Clerk of Courts | Fees | 2534 | 325 | 325 |
| 1/20/20x7 | 114 | Bill Gabby | Auctioneer | 2535 | 150 | 0 |
| 1/20/20x7 | 114 | National Savings | Proceeds | 2536 | 2,500 | 0 |
| | 114 | Total Disbursed | | | 6,000 | 325 |
| 1/20/20x7 | 118 | Municipal Court Ollie Oliver | Bond | 2537 | 75 | 0 |
| 1/20/20x7 | | Commissary Fund | Purchases | 2538 | 43 | 0 |
| 1/20/20x7 | | County Auditor | Supplies | 2539 | 98 | 0 |
| 1/20/20x7 | 603 | Timothy Spademan | Released | 2540 | 10 | 0 |
| 1/20/20x7 | | Commissary Fund | Purchases | 2541 | 35 | 0 |
| 1/20/20x7 | | Commissary Fund | Purchases | 2542 | 30 | 0 |
| 1/29/20x7 | 222 | Sgt. Tom Skooter | Reimbursement | 3728 (R) | (15) | 0 |
| 1/29/20x7 | 100 | Sgt. Harry Winkle | Reimbursement | 3729 (R) | (25) | 0 |
| 1/29/20x7 | 602 | Allen Arrow | Released | 2543 | 100 | 0 |
| 1/31/20x7 | | Month to Date | | | \$63,984 | \$2,075 |
| | | Year to Date | | | <u>\$63,984</u> | <u>\$2,075</u> |

| County Fees 2 | Sheriff 3 | Judgments and Sales 4 | Taxes 5 | Inmate Fund 6 | Commissary Fund 7 | Prisoner Return Fund 8 | Sundries 9 |
|------------------|--------------|-----------------------------|------------|---------------------|-------------------------|------------------------------|---------------|
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 50 | 0 | 0 | 700 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 250 |
| 0 | 0 | 9,000 | 0 | 0 | 0 | 0 | 0 |
| 50 | 0 | 9,000 | 700 | 0 | 0 | 0 | 250 |
| 30 | 0 | 0 | 4,000 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 200 |
| 0 | 0 | 15,520 | 0 | 0 | 0 | 0 | 0 |
| 30 | 0 | 15,520 | 4,000 | 0 | 0 | 0 | 200 |
| 50 | 0 | 0 | 8,000 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 300 |
| 0 | 0 | 16,200 | 0 | 0 | 0 | 0 | 0 |
| 50 | 0 | 16,200 | 8,000 | 0 | 0 | 0 | 300 |
| 0 | 0 | 0 | 0 | 0 | 0 | 975 | 0 |
| 0 | 0 | 0 | 0 | 21 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 35 | 0 | 0 |
| 0 | 0 | 0 | 0 | 35 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 350 | 0 |
| 0 | 0 | 0 | 0 | 42 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 40 | 0 | 0 |
| 0 | 0 | 0 | 0 | 32 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 4 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 49 | 0 | 0 | 0 |
| 25 | 0 | 0 | 3,000 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 150 |
| 0 | 0 | 2,500 | 0 | 0 | 0 | 0 | 0 |
| 25 | 0 | 2,500 | 3,000 | 0 | 0 | 0 | 150 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 75 |
| 0 | 0 | 0 | 0 | 43 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 98 | 0 | 0 |
| 0 | 0 | 0 | 0 | 10 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 35 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 30 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | (15) | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | (25) | 0 |
| 0 | 0 | 0 | 0 | 100 | 0 | 0 | 0 |
| \$155 | \$0 | \$43,220 | \$15,700 | \$401 | \$173 | \$1,285 | \$975 |
| \$155 | \$0 | \$43,220 | \$15,700 | \$401 | \$173 | \$1,285 | \$975 |

**Open Items List
General Cashbook**

| <u>Ledger No</u> | <u>Page No</u> | <u>December</u> | <u>January</u> | <u>February</u> | <u>March</u> |
|--------------------------|----------------|-----------------------|-----------------------|-----------------------|--------------|
| 89 | 25 | \$100 | | | \$100 * |
| 90 | 25 | 50 | | | 50 * |
| 95 | 25 | 250 | | | 250 * |
| 97 | 25 | 2,000 | \$2,000 * | | |
| 99 | 25 | 25 | | | 25 * |
| 110 | 25 | <u>75</u> | | | 75 * |
| Balance as of 12/31/20x6 | | <u><u>\$2,500</u></u> | | | |
| 115 | 29 or 39 | | 350 | \$350 * | |
| 116 | 29 or 39 | | 2,000 | 2,000 * | |
| 119 | 29 or 39 | | 1,000 | 1,000 * | |
| 121 | 29 or 39 | | <u>2,550</u> | 2,550 * | |
| Deposits Received 1/20x7 | | | 5,900 | | |
| Prior Month Balance | | | 2,500 | | |
| Deposits Applied (-) | | | <u>(2,000)</u> | | |
| Balance as of 1/31/20x7 | | | <u><u>\$6,400</u></u> | | |
| 122 | 31 | | | 1,000 | 1,000 * |
| 124 | 31 | | | 200 | 200 * |
| 127 | 31 | | | 1,000 | 1,000 * |
| 132 | 31 | | | 600 | 600 * |
| 134 | 31 | | | <u>2,000</u> | 2,000 * |
| Deposits Received 2/20x7 | | | | 4,800 | |
| Prior Month Balance | | | | 6,400 | |
| Deposits Applied (-) | | | | <u>(5,900)</u> | |
| Balance as of 2/28/20x7 | | | | <u><u>\$5,300</u></u> | |

* Please note that the * denotes items that have been applied

NOTE: This example is to be used for the Individual and the Combined Cashbook Systems.

**Open Items List
Inmate Fund**

| <u>Ledger No</u> | <u>Page No</u> | <u>December</u> | <u>January</u> | <u>February</u> |
|-----------------------------|----------------|-----------------|----------------|-----------------|
| 592 | 20 | \$50 | \$50 * | |
| 593 | 20 | 48 | 48 * | |
| 595 | 20 | 34 | 34 * | |
| 596 | 20 | 10 | | \$10 * |
| 597 | 20 | 15 | 15 * | |
| 598 | 20 | 34 | 34 * | |
| 599 | 20 | 53 | | 53 * |
| Balance as of 12/31/20x6 | | \$244 | | |
| 604 | 33 | | \$7 | 7 * |
| 605 | 33 | | 45 | 45 * |
| 606 | 33 | | 5 | |
| 607 | 33 | | 10 | 10 * |
| 608 | 33 | | 20 | |
| 609 | 33 | | 5 | |
| 610 | 33 | | 23 | |
| Outstanding Received 1/20x7 | | | 115 | |
| Prior Ending Balance | | | 244 | |
| Amounts Applied (-) | | | (181) | |
| Balance as of 1/31/20x7 | | | \$178 | |

Please note the * denotes items received in the prior month

NOTE: This example is to be used for the Individual and the Combined Cashbook Systems.

Bank Reconciliation Summary (Excluding Furtherance of Justice) (1)
Individual Cashbook System

General Cashbook
For January 20x7

Ending Bank Balance per Fund

| | | |
|--|----------------------|------------------------|
| | General Fund | \$7,317 |
| | Commissary Fund | 150 |
| | Inmate Fund | 253 |
| | Prisoner Return Fund | <u>13,800</u> |
| Total Depository Balance | | 21,520 |
| Less - O/S Checks - General Fund | | (917) |
| Less - O/S Checks - Commissary Fund | | (14) |
| Less - O/S Checks - Inmate Fund | | (75) |
| Less - O/S Checks - Prisoner Return Fund | | <u>(100)</u> |
| | | <u>\$20,414</u> |
| Cashbook Balance as of 1/31/20x7 | | <u><u>\$20,414</u></u> |

Note: Individual bank reconciliations would be done for each checking account.

- (1) Best practice dictates that sperate cashbooks be held for each account so that the Sheriff can ensure that funds are not commingled and misappropriated.

**Bank Reconciliation (Excluding Furtherance of Justice)
Combined Cashbook System**

**General Cashbook
For January 20x7**

| | |
|----------------------------------|------------------------|
| Ending Bank Balance | |
| General Account #123456789 | <u>\$21,520</u> |
| Total Depository Balance | 21,520 |
| Less - O/S Checks | <u>(1,106)</u> |
| Adjusted Bank Balance | <u><u>\$20,414</u></u> |
| Cashbook Balance as of 1/31/20x7 | <u><u>\$20,414</u></u> |

PLEASE NOTE:

The following reports do not reflect the figures on the preceding cashbooks. These reports are provided for reference only and may not be inclusive as to what is to appear on the reports required in the Ohio Revised Code.

Annual Report of Fines and Costs

**XYZ County Sheriff's Office
For the Period Ending August 31, 20x7**

| <u>Date</u> | <u>Fines Collected</u> | <u>Court Costs Collected</u> | <u>Total Collected</u> |
|-------------|----------------------------|----------------------------------|----------------------------|
| 9/30/20x6 | \$250 | \$50 | \$300 |
| 10/31/20x6 | 625 | 75 | 700 |
| 11/30/20x6 | 75 | 25 | 100 |
| 12/31/20x6 | 80 | 20 | 100 |
| 1/31/20x7 | 360 | 40 | 400 |
| 2/28/20x7 | 650 | 50 | 700 |
| 3/31/20x7 | 450 | 50 | 500 |
| 4/30/20x7 | 90 | 10 | 100 |
| 5/31/20x7 | 615 | 85 | 700 |
| 6/30/20x7 | 800 | 100 | 900 |
| 7/31/20x7 | 570 | 30 | 600 |
| 8/31/20x7 | <u>250</u> | <u>50</u> | <u>300</u> |
| Totals | <u><u>\$4,815</u></u> | <u><u>\$585</u></u> | <u><u>\$5,400</u></u> |

I _____, Sheriff of XYZ County,
do hereby certify that the amounts and totals shown in this report
are true and correct to the best of my knowledge and belief.

NOTE: This report must be submitted to the board of County
Commissioners by the first Monday in September.

Combined Annual Report

**XYZ County Sheriff Department
(all funds except Furtherance of Justice)**

| Description | General Cashbook | Inmate Fund Cashbook | Commissary Fund Cashbook | Prisoner Return Fund Cashbook | Total |
|------------------------------------|---------------------|----------------------------|--------------------------------|-------------------------------------|--------------------|
| Receipts: | | | | | |
| Court Fees | \$15,500 | \$0 | \$0 | \$0 | \$15,500 |
| County Fees | 2,400 | 0 | 0 | 0 | 2,400 |
| Sheriff | 0 | 0 | 0 | 0 | 0 |
| Judgment and Sales | 755,000 | 0 | 0 | 0 | 755,000 |
| Taxes | 250,000 | 0 | 0 | 0 | 250,000 |
| Sundries | 12,000 | 0 | 0 | 0 | 12,000 |
| Inmate Deposits | 0 | 4,000 | 0 | 0 | 4,000 |
| Inmate Sales | 0 | 0 | 3,600 | 0 | 3,600 |
| Reimbursements from County Auditor | 0 | 0 | 0 | 0 | 0 |
| Advances from County Auditor | 0 | 0 | 0 | 15,000 | 15,000 |
| Other (Specify) | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 |
| Total Receipts | \$1,034,900 | \$4,000 | \$3,600 | \$15,000 | \$1,057,500 |
| Expenditures: | | | | | |
| Court Fees | \$15,500 | \$0 | \$0 | \$0 | \$15,500 |
| County Fees | 2,400 | 0 | 0 | 0 | 2,400 |
| Sheriff | 0 | 0 | 0 | 0 | 0 |
| Judgment and Sales | 755,000 | 0 | 0 | 0 | 755,000 |
| Taxes | 250,000 | 0 | 0 | 0 | 250,000 |
| Sundries | 12,000 | 0 | 0 | 0 | 12,000 |
| Inmate Withdrawals | 0 | 400 | 0 | 0 | 400 |
| Inmate Purchases | 0 | 3,600 | 0 | 0 | 3,600 |
| Commissary Purchases | 0 | 0 | 3,600 | 0 | 3,600 |
| Transporting Prisoners | 0 | 0 | 0 | 12,000 | 12,000 |
| County Treasury | 0 | 0 | 0 | 3,000 | 3,000 |
| Other (Specify) | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | \$1,034,900 | \$4,000 | \$3,600 | \$15,000 | \$1,057,500 |
| Deposits Received (+) | 125,000 | | | | 125,000 |
| Deposits Applied (-) | (120,000) | | | | (120,000) |

NOTE: This report is not required by the Ohio Revised Code but is useful since it provides additional information and control.

Furtherance of Justice Annual Report

**XYZ County Sheriff's Office
For the Year Ended December 31, 20x7**

| <u>Description</u> | <u>Actual Receipts</u> | <u>Actual Expenditures</u> |
|------------------------------|----------------------------|--------------------------------|
| Receipts: | | |
| 20x7 Allocation | \$15,000 | |
| Expenditures: | | |
| Narcotics and Vice Activity | | \$10,345 |
| Stolen Property Purchases | | 1,865 |
| Canine Expenses | | 0 |
| Training Expenses | | 0 |
| Equipment Purchases | | 0 |
| Other | | 0 |
| Totals | <u>\$15,000</u> | <u>\$12,210</u> |
| Total Due to County Treasury | <u><u>\$2,790</u></u> | |

NOTE: This report must be received by the County Auditor by the first Monday in January.

Annual Inventory Report

**XYZ County Sheriff's Office
For the Year Ended December 31, 20x7**

| Description | Assigned To | Assigned Number | Quantity on Hand | Year Put Into Service | Cost Per Item | Disposition of Property | |
|----------------------------|-------------|-----------------|------------------|-----------------------|---------------|-------------------------|---------------|
| | | | | | | Method Used To Dispose | Date Disposed |
| Casio - 101 Calculator | Office | 543 | 1 | 20x6 | \$90 | | |
| Casio - 101 Calculator | Office | 544 | 1 | 20x7 | 110 | | |
| Slick u-212 Tri-Pod | Det. Brown | 545 | 1 | 20x6 | 70 | | |
| Black Camcorder Case | Det. Luke | 546 | 1 | 20x6 | 60 | | |
| Radio Shack Power Pack | Det. Murphy | 547 | 1 | 20x7 | 40 | | |
| Sharp Calculator | Ch. Deputy | 548 | 1 | 20x6 | 80 | | |
| Casio - 101 Calculator | Sheriff | 549 | 1 | 20x7 | 130 | | |
| Minolta 7000 Auto Focus | Sheriff | 550 | 1 | 20x7 | 400 | | |
| 358 Winchester Revolver | Det. Brown | 551 | 1 | 20x7 | 350 | | |
| 358 Winchester Revolver | Det. Luke | 552 | 1 | 20x7 | 350 | | |
| 358 Winchester Revolver | Det. Murphy | 553 | 1 | 20x7 | 350 | | |
| 12 Gauge Remington Shotgun | Det. Brown | 554 | 1 | 20x7 | 950 | | |
| 20x8 Ford LTD | | | 1 | 20x7 | 20,000 | | |
| 20x8 Ford LTD | | | 1 | 20x7 | 20,000 | | |
| 20x8 Ford LTD | | | 1 | 20x7 | 20,000 | | |

I HEREBY CERTIFY THAT THE ATTACHED INVENTORY INFORMATION IS CORRECT.

Department Head: _____

Inventory Completed By: _____

NOTE: This report should be completed in triplicate by the second Monday in January. One copy should be filed with the County Auditor; one copy should be filed with the Clerk of County Commissioners; and one copy should be retained within the Sheriff's department.

Property Seized or Forfeited

(to be used for reports required by O.R.C. 2981.13 (D) and 3719.141)

| Case Number | Date Custody Obtained | Property Description | Date of Disposition | Name of Person Who Received Property & Manner of Disposition | Proceeds |
|-------------|-----------------------|----------------------|---------------------|--|----------|
| 126 | 2/14/20x7 | 2 Kilos of Cocaine | 6/25/20x7 | John Smith -- Incinerated | \$0.00 |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

FILING AGENCY:

Agency Name

Signature

Street Address

Title

City State Zip

Date

Telephone

Return form to:
Bureau of Criminal Identification & Investigation
Attn: Jennifer Dillion
P. O. Box 365
London, OH 43140
For inquires, contact: (740) 845-2456

Disposition of Fees Report

**XYZ County Sheriff's Office
For the Period Ended December 31, 20x7**

| <u>Date</u> | <u>Sheriff Fees</u> | <u>Xerox Copies</u> | <u>Sustenance of Prisoners</u> | <u>Dangerous Ordinance</u> | <u>Sundries</u> | <u>Monthly Totals</u> |
|-----------------------------|---------------------|---------------------|--------------------------------|----------------------------|-----------------|-----------------------|
| 1/31/20x7 | \$2,000 | \$200 | \$3,000 | \$0 | \$150 | \$5,350 |
| 2/28/20x7 | 3,000 | 200 | 100 | 0 | 100 | 3,400 |
| 3/31/20x7 | 1,000 | 200 | 300 | 0 | 100 | 1,600 |
| 4/30/20x7 | 1,000 | 150 | 4,000 | 50 | 500 | 5,700 |
| 5/31/20x7 | 3,000 | 200 | 1,000 | 0 | 500 | 4,700 |
| 6/30/20x7 | 2,000 | 250 | 150 | 0 | 100 | 2,500 |
| 7/31/20x7 | 500 | 200 | 2,000 | 0 | 50 | 2,750 |
| 8/31/20x7 | 1,000 | 200 | 100 | 0 | 150 | 1,450 |
| 9/30/20x7 | 2,000 | 300 | 150 | 20 | 100 | 2,570 |
| 10/31/20x7 | 2,000 | 300 | 5,000 | 80 | 0 | 7,380 |
| 11/30/20x7 | 2,500 | 300 | 1,000 | 0 | 20 | 3,820 |
| 12/31/20x7 | <u>1,000</u> | <u>200</u> | <u>3,500</u> | <u>0</u> | <u>80</u> | <u>4,780</u> |
| Total Fees Paid | \$21,000 | \$2,700 | \$20,300 | \$150 | \$1,850 | \$46,000 |
| Unpaid Fees - 12/31/20x7 | \$250 | \$50 | \$0 | \$0 | \$0 | \$300 |

I _____, Sheriff of XYZ County,
do hereby certify that the amounts and totals shown in this report are
true and correct to the best of my knowledge and belief.

Proceeds From The Sale of Property

(To be used for report of receipts and expenditures required by O.R.C. 2981.11 (B)(2) and 3719.141)

Name and address of filing agency: _____

I. Receipts

| | | |
|---|-----------------------------|-----------------|
| a). Monies Deposited in Law Enforcement Trust Fund | <u>\$500.00</u> | |
| b). Proceeds From Sale of Real or Personal Property | <u> </u> | |
| Total Received in Calendar Year | | <u>\$500.00</u> |

II. Expenditures

| | | |
|-------------------------------------|-----------------------------|-----------------|
| a). Investigations | <u>\$246.00</u> | |
| b). Prosecution | <u> </u> | |
| c). Training | <u> </u> | |
| d). Equipment | <u> </u> | |
| e). Personnel | <u> </u> | |
| f). Other* | <u> </u> | |
| Total Expenditures in Calendar Year | | <u>\$246.00</u> |
| Balance on Hand | | <u>\$254.00</u> |

Signature

Title

Date

* Explain on reverse side

Mandatory Drug Fines

(To be used for report of receipts and expenditures required by O.R.C. 2925.03)

Name and address of filing agency:

I. Receipts

a). Total Fines Received in Calendar Year \$283.00

II. Expenditures

a). Investigations \$250.00

b). Prosecution

c). Training

d). Equipment

e). Personnel

f). Other*

Total Expenditures in Calendar Year \$250.00

Balance on Hand \$33.00

Signature

Title

Date

* Explain on reverse side

Allowance for Prisoners Report

**XYZ County Sheriff's Office
For the Month of July 31, 20x7**

| <u>Date</u> | <u>Number of Inmates</u> | <u>Number of Meals Served</u> | <u>Food Costs</u> | <u>Medical Costs</u> | <u>Laundry Costs</u> | <u>Housing In Other Counties</u> | <u>Misc. Costs</u> | <u>Total Monthly Costs</u> |
|-------------|--------------------------|-------------------------------|-------------------|----------------------|----------------------|----------------------------------|--------------------|----------------------------|
| 1/31/20x7 | 250 | 11,250 | \$39,375 | \$373 | \$75 | \$150 | \$0 | \$39,973 |
| 2/28/20x7 | 90 | 4,700 | 16,450 | 134 | 22 | 50 | 0 | 16,656 |
| 3/31/20x7 | 85 | 5,300 | 18,550 | 127 | 45 | 75 | 0 | 18,797 |
| 4/30/20x7 | 115 | 5,300 | 18,550 | 171 | 45 | 65 | 0 | 18,831 |
| 5/31/20x7 | 120 | 6,300 | 22,050 | 179 | 60 | 220 | 0 | 22,509 |
| 6/30/20x7 | 95 | 5,200 | 18,200 | 142 | 45 | 125 | 0 | 18,512 |
| 7/31/20x7 | 150 | 8,750 | 30,625 | 224 | 70 | 25 | 0 | 30,944 |
| *8/31/20x7 | | | | | | | | |
| *9/30/20x7 | | | | | | | | |
| *10/31/20x7 | | | | | | | | |
| *11/30/20x7 | | | | | | | | |
| *12/31/20x7 | | | | | | | | |
| YTD Totals | <u>905</u> | <u>46,800</u> | <u>\$163,800</u> | <u>\$1,350</u> | <u>\$362</u> | <u>\$710</u> | <u>\$0</u> | <u>\$166,222</u> |

* This example is for the month of July. Additional information should be entered at the end of each month.

NOTE: This report must be submitted to the Board of County Commissioners on the fifth day of each month for the prior month.

In addition, an annual report must be submitted to the Board of County Commissioners on or before the twenty-first day of June of each year to estimate the cost of operating the jail and feeding its inmates for the ensuing year.

Prisoner Return Monthly Report

**XYZ County Sheriff's Office
For the Month of July 31, 20x7**

| <u>Date</u> | <u>Case Number</u> | <u>Requesting Court</u> | <u>Type of Transportation</u> | <u>Person/Persons Transported</u> |
|-------------|--------------------|-------------------------|-------------------------------|-----------------------------------|
| 7/12/20x7 | 8276-3 | Common Pleas | Air | John Willis |
| 7/13/20x7 | 1346-9 | Municipal | Auto | Tom Henry |
| 7/18/20x7 | 7832-5 | Common Pleas | Auto | Martha Moore |
| 7/22/20x7 | 3542-87 | Common Pleas | Auto | Harold Miller |
| 7/25/20x7 | 3368-0 | Common Pleas | Air | Frank Thompson |
| 7/28/20x7 | 9420-52 | Common Pleas | Auto | Wilma Green |

| | |
|-----------------------------------|------------|
| Total Prisoners Returned | 6 |
| Officers Required | 8 |
| Hours Required | 65 |
| Prisoners Released to Other Dept. | 2 |
| Total Extradition Trips | 2 |
| Miles Flown | 6,600 |
| Miles Driven | <u>550</u> |
| Total Miles Traveled | 7,150 |
| Total Expenses | \$3,045 |

NOTE: This report is required to be submitted to the Board of County Commissioners on a monthly basis.

| <u>Transporting Officer/Officers</u> | <u>Departure</u> | <u>Destination</u> | <u>Miles Traveled</u> | <u>Total Expenses</u> |
|--|------------------|--------------------|---------------------------|---------------------------|
| T. Murphy/D. Brown | Port Columbus | Los Angeles, CA | 4,000 | \$2,000 |
| H. Smith | Sheriffs' Office | State Penitentiary | 250 | 115 |
| R. Williams | Wyandot County | Sheriffs' Office | 75 | 35 |
| W. Phelps | Sheriffs' Office | Orient City | 110 | 95 |
| T. Murphy/D. Brown | Port Columbus | Tampa Bay, FL | 2,600 | 700 |
| B. Jackson | Franklin County | Sheriffs' Office | 115 | 100 |

**Jail Register
Record of Prisoners**

XYZ County Sheriff's Office

| <u>Ledger Account No</u> | <u>Name and Alias</u> | <u>Social Security Number*</u> | <u>Address*</u> |
|------------------------------|------------------------------|------------------------------------|--|
| 600 | Don Whitt | xxx-xx-xxxx | 123 Independence Ave., Delaware, OH |
| 601 | Wesson Smith (Magnum) | xxx-xx-xxxx | 9876 Harvey Rd., Columbus, OH |
| 602 | Allen Arrow (Straight Arrow) | xxx-xx-xxxx | 456 Wilson Rd., Columbus, OH |
| 603 | Timothy Spademan | xxx-xx-xxxx | 789 E. 5th Ave., Columbus, OH |
| 604 | Harold Magnum | xxx-xx-xxxx | 234 Parsons Ave., Columbus, OH |
| 605 | Franklin Tiller | xxx-xx-xxxx | 1234 E. Livingston Ave., Columbus, OH |
| 606 | Tommy Stover (Russell) | xxx-xx-xxxx | 5678 S. High St., Columbus, OH |
| 607 | Mary Morris | xxx-xx-xxxx | 1111 Hudson St., Columbus, OH |
| 608 | William Hanger | xxx-xx-xxxx | 5555 Olentangy River Rd., Delaware, OH |
| 609 | James Killinger | xxx-xx-xxxx | 888 E. Long St., Columbus, OH |
| 610 | David Cannit | xxx-xx-xxxx | 12345 Western Ave., Columbus, OH |

* Should be documented in compliance with Ohio Administrative Code Section 5120:1-8-01

| Telephone Number* | Sex M/F* | Race* | Height* | Weight* | Marital Status* M/S | Birthdate* |
|----------------------|-------------|------------------|---------|---------|---------------------------|------------|
| 123-456-7890 | M | Caucasian | 6'2" | 210 | M | 05/15/85 |
| 123-567-8901 | M | African American | 5'2" | 180 | M | 11/23/90 |
| 123-678-9012 | M | Caucasian | 5'11" | 190 | M | 06/15/89 |
| 123-789-0123 | M | Mexican | 6'3" | 200 | M | 05/30/40 |
| 123-890-1234 | M | African American | 6'1" | 205 | S | 02/29/88 |
| 123-901-2345 | M | Caucasian | 6'2" | 195 | S | 03/25/71 |
| 123-012-3456 | M | Caucasian | 5'11" | 250 | S | 01/28/91 |
| 123-123-4567 | F | African American | 5'4" | 175 | M | 04/15/76 |
| 123-234-5678 | M | African American | 6'5" | 275 | S | 11/08/43 |
| 123-345-6789 | M | African American | 6'1" | 170 | S | 09/06/33 |
| 234-567-8911 | M | Caucasian | 5'9" | 197 | S | 08/14/68 |

**Jail Register
Record of Prisoners (continued)**

XYZ County Sheriff's Office

| Ledger Account No | Name and Alias | Time and Date Received | Date Discharged | Character of Offense |
|----------------------|------------------------------|---------------------------|--------------------|-------------------------|
| 600 | Don Whitt | 1/3/20x7 3:00 am | 1/18/20x7 | DUI |
| 601 | Wesson Smith (Magnum) | 1/3/20x7 7:08 am | | Armed Robbery |
| 602 | Allen Arrow (Straight Arrow) | 1/5/20x7 12:34 pm | 1/31/20x7 | Non-Support |
| 603 | Timothy Spademan | 1/7/20x7 2:53 pm | 1/25/20x7 | Murder |
| 604 | Harold Magnum | 1/8/20x7 7:05 am | | Armed Robbery |
| 605 | Franklin Tiller | 1/12/20x7 9:08 pm | | Arson |
| 606 | Tommy Stover (Russell) | 1/15/20x7 6:15 pm | | DUI |
| 607 | Mary Morris | 1/15/20x7 11:11 pm | | Check Forgery |
| 608 | William Hanger | 1/16/20x7 9:08 pm | | Drug Trafficking |
| 609 | James Killinger | 1/22/20x7 10:08 am | | DUI |
| 610 | David Cannit | 1/28/20x7 7:07 am | | Drug Trafficking |

* Should be documented in compliance with Ohio Administrative Code Section 5120:1-8-01

| <u>Committing Authority*</u> | <u>To Whom Released*</u> | <u>Emergency Contact*</u> | <u>Identifying Characteristic*</u> |
|------------------------------|--------------------------------|---------------------------|------------------------------------|
| County Sheriff | Mary Whitt | Mary Whitt | 3" scar on left cheek |
| County Sheriff | | Donna Smith | None |
| County Sheriff | Williams County Sheriff | Arial Arrow | "Mom" tattoo on right arm |
| County Sheriff | Detective Williams/Orient City | Tina Spademan | None |
| County Sheriff | | Donald Magnum | None |
| County Sheriff | | Heidi Tiller | Missing toe on left foot |
| County Sheriff | | Joan Stover | None |
| FBI | | Frank Morris | None |
| FBI | | Dorothy Hanger | None |
| County Sheriff | | Mike Killinger | Cross tattoo under right eye |
| FBI | | Tom Cannit | None |

BULLETINS THAT REFERENCE SHERIFF OFFICE OPERATIONS

| | |
|--------|---|
| 77-05 | Furtherance of Justice and Commissary Funds Guidelines |
| 81-07 | Furtherance of Justice Fund ORC 325.12 and 325.071 |
| 86-01A | Commissary and Inmate Funds Accounting Procedures |
| 86-12 | Law Enforcement Fund - Proceeds From Sale of Contraband |
| 86-16 | Drug Law Enforcement Fund Collections |
| 87-18 | Drug Law Enforcement Fund Uses |
| 88-18 | Federal Law Enforcement Proceeds |
| 90-07 | Ohio Ethics Commission – Dealings with Vendors – Ohio Ethics Commission Advisory Opinion Number 90-001 |
| 90-23 | Change in Effective Date of the Census – Pay Purposes |
| 90-26 | Law Enforcement Trust Fund and Drug Law Enforcement Fund – Various Agencies and Accounting |
| 91-17 | Law Enforcement Trust Fund (LETF) – Senate Bill Number 258 |
| 92-15 | Attorney General Opinion: Proceeds from Sale of Contraband and Forfeited Moneys |
| 93-20 | Proceeds from the Sale of Vehicles Ordered Criminally Forfeited |
| 93-21 | Immobilization of Vehicle Fee |
| 97-01 | Accounting Issues |
| 97-11 | Commissary Funds and Reimbursement of Prisoner Confinement Costs |
| 97-14 | Furtherance of Justice (FOJ) Fund Update |
| 99-15 | In-term Wage Increases for County Officials |
| 04-03 | Establishment of Concealed Handgun License Issuance Expense Fund |

Summary of Bulletin 77-05

Furtherance of Justice and Commissary Funds Guidelines

Furtherance of Justice Fund:

1. Funds should not be used for expenditures which are specifically provided for in another section of the revised code.
2. Funds cannot be used for personal expenditures.
3. Document and itemize expenditures.
4. Prior approval for spending funds.

Commissary and Inmate Fund:

1. Two separate bank accounts should be kept. The inmate account is for the inmates' money. The commissary account is for all money the prison commissary takes in. A cashbook record should also be kept for the accounts. Reconciliation should be done monthly.
2. Any money an inmate receives shall be posted to an individual ledger card and the inmate or family member who gave the money shall be given a one part of a duplicate pre-numbered receipt.
3. Deposits should be made daily into the inmate account and a check should be cut taking the money from the inmate account and putting it into the commissary account for any supplies the inmates purchase.
4. Proper internal controls should be maintained.

Summary of Bulletin 81-07 (Supersedes 80-1)

Furtherance of Justice Fund ORC §§ 325.12 and 325.071

1. Moneys in the Furtherance of Justice (FOJ) fund may be used for any expense incurred in the performance of official duties and in the furtherance of justice, unless authority to use other appropriated moneys exist and that money is available. If the money is not currently available, the FOJ fund may be used and then reimbursed when the proper fund has the money.
2. FOJ moneys need not be requested in the regular budget.
3. An inventory of all property purchased with FOJ funds shall be maintained and filed with the clerk of the Board of County Commissioners and one copy with the county auditor in accordance with ORC § 305.18.
4. If a confidential payment is made, and the Sheriff decides that release of the required documentation would be harmful in any way, then an affidavit shall be made. In this affidavit shall be the amount of the expenditure, a check number if one was used, and a general explanation of the transaction that took place. Once this is done, the Auditor will not ask to see the receipt, check, or any other details from the transaction, unless they feel the affidavit has been falsified.
5. The money in the imprest fund must be under the custody and control of a specific supervisory officer at all times and may only be used for certain expenditures when the bank is not open to cash checks.
6. A Purchase Order or Requisition may be used for undercover drug buys. Included should be the date and purpose of the use of the money.

Summary of Bulletin 86-01 (A)

Commissary and Inmate Funds Accounting Procedures

1. Money received should be posted to an individual inmate ledger card.
2. Money should be deposited daily into a checking account. On weekends, it should be put in a night deposit.
3. A duplicate receipt should be issued. Either the inmate or the person giving the money should be given the second copy.
4. Sales made in the commissary should be debited from the inmate's ledger card right away. Inmates should also use an order form when ordering items.
5. The ledger cards should always be kept current and should be reconciled monthly.
6. Proper internal control should be maintained over the receipt of money and the reconciliation of the accounts each day.
7. A cash book should be kept and balanced monthly with the depository account. The account should be reconciled monthly.
8. A commissary fund may be set up to record purchases and sales in the commissary.
9. A perpetual inventory shall be kept.
10. Money made from sales in the commissary shall be deposited in the County treasury monthly.
11. Any surpluses, which should be kept to a minimum, in the Commissary fund can be used to purchase equipment for the prisoner's benefit. Purchases must comply with County statutes.
12. Financial statements should be prepared monthly.

Summary of Bulletin 86-12

**This Bulletin references Ohio Revised Code § 2933.43. This section was repealed and replaced by Ohio Revised Code § 2981.13. The guidance provided remains relevant.

Law Enforcement Trust Fund - Proceeds from Sale of Contraband

Proceeds from Sales of Contraband under Ohio Revised Code § 2933.43 are to be used in the following order:

1. Payment for costs incurred in the forfeiture proceedings
2. Payment of the balance due on any security interest preserved in the property.
3. Payment of any costs incurred by the seizing agency in connection with the storage, maintenance, security and forfeiture of the property.
4. Given to the law enforcement trust fund of the political subdivision whose agency made the seizure.

Summary of Bulletin 86-16

Drug Law Enforcement Fund Collections

Pursuant to Ohio Revised Code § 2925.03:

1. Fines collected “shall be paid to the law enforcement agencies that were primarily responsible for or involved in making the arrest of, and in prosecuting, the offender.”
2. “Mandatory fines shall be used to subsidize each agency’s law enforcement efforts that pertain to drug offenses.”
3. Any additional fines shall be disbursed as otherwise provided by law.
4. The presiding Court shall decide which agencies shall participate in the distribution and how much money each shall receive. They also collect and account for all fines.
5. All money should be deposited in the manner provided by law.

Summary of Bulletin 87-18

**This Bulletin references Ohio Revised Code § 2925.03(J). This section has been replaced by Ohio Revised Code § 2925.03(F). The guidance provided remains relevant.

Drug Law Enforcement Fund Uses

Money received under Ohio Revised Code § 2925.03 should be subject to the appropriation, budget, purchase order, certification, voucher, warrant, check writing and any other accounting controls to which all other public money is subject.

Money can be used for undercover drug law enforcement efforts. The drug law enforcement fund should be set up in accordance with guidelines established for Furtherance of Justice money.

Money in this fund can be made available to responsible officials on a voucher or purchase order with a warrant or check. The recommended procedure is to set up an imprest account for this fund and use that money whenever possible.

Summary of Bulletin 88-18

Federal Law Enforcement Proceeds

The Law Enforcement Trust Fund should be used for federal law enforcement moneys received as a result of the law enforcement's participation in an arrest and seizure of Federal cases.

These proceeds are restricted and should be used only for law enforcement purposes.

Summary of Bulletin 90-07

Ohio Ethics Commission - Dealings with Vendors - Ohio Ethics Commission Advisory Opinion Number 90-001

Prohibits vendors who are doing or seeking to do business with an office, department, or agency of a political subdivision from promising or giving travel, meal, and lodging expenses incurred in inspecting and observing the vendor's product, even if they end up buying the product, pursuant to competitive bidding, to the officials and employees of the office, department, or agency.

Summary of Bulletin 90-23

Change in the Effective Date of the Census - Pay Purposes

County Officials whose pay is based on the Census and who merit pay raises based on population increases will receive the raises effective as of (or retroactive to) the date the Governor receives the completed basic population tabulations from the Secretary of Commerce.

County Officials of counties whose population declines enough to cause a compensation decrease will be governed by Ohio Revised Code § 325.22, which prohibits a compensation decrease during the remainder of the term of office due to a decline in the population of the County.

Summary of Bulletin 90-26

**This Bulletin references Ohio Revised Code §§ 2923.32 and 2933.43, which have been repealed and relocated. Ohio Revised Code §§ 2981.12-2981.14 now address the Law Enforcement Trust Fund and Drug Law Enforcement Fund.

Law Enforcement Trust Fund and Drug Law Enforcement Fund - Various Agencies and Accounting

1. Ohio Revised Code § 2923.32(B)(6) states that the law enforcement agency that seizes the property must maintain an accurate record of the property and not identify the officer who seized the property.
2. Ohio Revised Code § 2933.43 states that the remaining proceeds, fines, and penalties that are paid to a law enforcement trust fund or that are deposited into the State highway patrol contraband, forfeiture, and other fund, the board of pharmacy drug law enforcement fund, or the peace officer training commission fund.
3. Each Sheriff that receives money from a Law Enforcement Trust Fund shall prepare a report for each year. The report must contain all public financial information kept by the Sheriff.
4. Ohio Revised Code § 3719.11 states, in part, that the agency served by the peace officer who obtained a controlled substance may destroy the substance or send it to the Bureau of Criminal Identification and Investigation for destruction.
5. Ohio Revised Code §§ 3719.14 and 3719.141 state, in part, that peace officers may possess and sell a controlled substance in the performance of their official duties. Detailed receipts must be kept and internal controls over selling must be in place.

Summary of Bulletin 91-17

**This Bulletin references sections of the Ohio Revised Code which have repealed or relocated. Ohio Revised Code §§ 2933.41 and 2933.43 have been repealed and replaced. Ohio Revised Code §§ 2981.12-2981.14 now address the Law Enforcement Trust Fund. Ohio Revised Code § 2925.03(J)(3)(A) and (B) of the Ohio Revised Code have been moved to Ohio Revised Code § 2925.03(F)(3).

Law Enforcement Trust Fund (LETF) - Senate Bill Number 258

The County Sheriff needs to establish a LETF per Senate Bill 258. This fund will be completely under control of the Sheriff. This means that appropriations, purchase orders and other budgetary and accounting requirements of ORC Chapter 5705 do not apply.

1. Money received into this fund comes from sale of contraband after paying any costs associated with the sale.
2. A report must be filed with the County by January 31, verifying that the proceeds and forfeited moneys were expended only for statutorily authorized purposes and specifying the amounts.
3. At least 10 percent of the first \$100,000, and 20 percent of that over \$100,000 deposited, will be used in connection with Community Preventive Education Programs (CPEP's).
4. Money received from a sale of forfeited property under Federal Law shall deposit, use, and account for the amounts, including any interest derived, in accordance with applicable federal law.
5. If the County has a Citizen's Reward Program, then 25 percent of proceeds of the sale of contraband must be put into this fund.

Summary of Bulletin 92-15

**This Bulletin references sections of the Ohio Revised Code which have repealed or relocated. Ohio Revised Code § 1742.33 has been repealed and replaced by Ohio Revised Code § 305.171. Ohio Revised Code § 2933.43 has also been repealed and replaced by Ohio Revised Code § 2981.13.

Attorney General Opinion: Proceeds from the Sale of Contraband and Forfeited Moneys

County Sheriffs may deposit money from mandatory drug fines and proceeds from sales of contraband and forfeited money into interest bearing accounts. Interest earned on these accounts must be added to the sum and used for expenditures.

Summary of Bulletin 93-20

**This Bulletin references Ohio Revised Code § 2933.43 has also been repealed and replaced by Ohio Revised Code § 2981.13.

Proceeds from the Sale of Vehicles Ordered Criminally Forfeited

The vehicle may either be given to the law enforcement agency responsible for the seizure, or sold at public auction. If the vehicle is sold at a public auction, the proceeds are to be distributed as follows:

1. Costs incurred in connection with the seizure, storage and security of the vehicle.
2. Payment for the value of any legal right, title, or interest in the vehicle.
3. Up to \$1,000 to the agency responsible for the seizure of the vehicle.
4. Remaining money is to be distributed as follows:
 - a. Fifty percent to Reparation Fund of the State.
 - b. Twenty-five percent to the Drug Abuse Resistance Education Program Fund of the State.
 - c. Twenty-five percent to the Law Enforcement Trust Fund described in ORC § 2933.43.

Summary of Bulletin 93-21

Immobilization of Vehicle Fee

Per ORC § 4503.233 of the Ohio Revised Code, the registrar shall pay the immobilization fee to the law enforcement agency that employs the law enforcement officer who immobilizes the vehicle to reimburse the agency for the costs incurred in immobilizing the vehicle.

Summary of Bulletin 97-01

Accounting Issues

This bulletin addresses the following seven accounting procedures which arise regularly:

1. Establishing a New Fund
2. Corrections and Adjustments
3. Repayment of Notes through the Debt Service Fund
4. Transfers
5. Refund of a Receipt
6. Reduction of an Expenditure
7. Amending Appropriations

Summary of Bulletin 97-11

**This Bulletin references sections of the Ohio Revised Code that have been repealed or replaced. Chapter 750 of the Ohio Revised Code has been removed. Ohio Revised Code § 2929.223 has been repealed and replaced by Ohio Revised Code §§ 2929.28, 2929.37 and 2929.38..

Commissary Funds and Reimbursement of Prisoner Confinement Costs

Sub. H.B. 480, effective October 16, 1996, expanded the costs a political subdivision can require prisoners to reimburse:

1. Prisoner Costs
 - a. Typical costs are food, clothing and shelter
 - b. Medical
 1. For treatment at an offender's request, a reasonable fee may be charged, for not more than actual cost and a policy must be in place.
 - c. Costs are to be the same for all at the facility
 - d. Felony Reimbursement may include,
 1. Room and board; lesser of actual cost or \$60 per day
 2. Actual medical and dental
 3. Property damage by the inmate
2. Reimbursement Policy or Reimbursement Hearing
 - a. A judgment must be issued on the final cost
 - b. Payment schedule for reimbursement
 - c. Where the reimbursement should be made
 - d. A coordinator can be hired by the person in-charge at the Correctional Facility. They may collect money owed.
3. Allows for the hiring of civilian correctional officer in County jails to run commissaries
 - a. Staff can include a jail administrator; jail officer, including civilians; and other necessary employees
 - b. Staff quarters for female employees are no longer required
4. Permits County jails to contract for food, medical and other services necessary for the care and welfare of the offenders.
5. Clarifies how the Sheriff's Furtherance of Justice fund is to be calculated at the County level.
6. Eliminates the \$.50 per day fee for housing neighboring counties' inmates, instead it is required to put down a weekly deposit equal to actual housing and feeding costs.
7. Commissary and Inmate Funds Accounting Policies and Procedures
 - a. Rules and Regulation should be adopted for the commissary
 - b. Accounts shall be established for each inmate
 - c. Medical expenses can be deducted automatically from the account, if money is available
 - d. Maintenance of proper documentation on all inmate sales

Summary of Bulletin 97-14

Furtherance of Justice (FOJ) Fund Update

Please see 81-7 for more information.

The dollar amount of the FOJ fund is fixed by statute, except for the following exceptions, to one-half the officer's salary. Donations cannot be received, funds cannot be transferred, and funds cannot be expended then later reimbursed. The two exceptions are:

1. The County Prosecutors appeal to the Common Pleas Court for an amount not to exceed \$10,000 for the investigation and prosecution of criminal activities if the FOJ funds are insufficient.
2. The Court, by statute, may order a fine or a portion of a fine distributed into the FOJ fund. A court order is required.

FOJ funds may be used for expenditures incurred in the performance of the officer's official duties and in the furtherance of justice. Some allowable expenditures are:

1. Mileage on a personal car used during official business.
2. Membership dues if related directly to the officer's official duties.
3. To pay for the cost of foreclosure proceedings.
4. To pay for the repair of private vehicles used in an emergency rescue mission.
5. To pay for meals, mementos and retirement gifts.
6. To pay for office equipment.

Summary of Bulletin 99-15

In-term Wage Increases for County Officials

Pursuant to Attorney General Opinion 99-033, a County Sheriff's salary may be increased, in-term, when the County's population increases. The increase must be documented by the federal decennial census, and when the increase occurs, the County Sheriff may lawfully receive the higher salary as provided for by the compensation schedule.

While a Sheriff's salary may be increased in-term if the decennial census shows an increase in the County's population, the salary cannot be decreased in-term if there is a decrease in the population. Ohio Revised Code § 325.22 prohibits an in-term decrease to a Sheriff's salary when the County population decreases.

Summary of Bulletin 04-03

Establishment of Concealed Handgun License Issuance Expense Fund

According to provisions prescribed in Ohio Revised Code § 311.42, each County is required to create a Concealed Handgun License Issuance Expense Fund. County Sheriffs are required to deposit all fees collected for the issuance of a license to those who wish to carry a concealed handgun into this Fund. The money will then be distributed in accordance with the guidelines established by the Ohio Peace Officer Training Commission. With approval from County Commissioners, County Sheriffs may spend any County portion of the fees to pay any costs incurred in issuing the license. For example, Ohio Revised Code § 311.42 allows County Sheriffs to charge personnel expenses and the costs of any handgun safety education program they offer to the Fund.

**ATTORNEY GENERAL OPINIONS AND COURT CASES THAT REFERENCES
SHERIFF OFFICE OPERATIONS**

12-015 Law Enforcement Trust Fund
08-031 Commissary Fund Profits
04-006 Commissary Fund Profits
00-031 Commissary Fund Profits
92-040 Law Enforcement Trust Fund
89-090 Mandatory Drug Fines
88-100 FOJ Expenditures

Stokes v. St. Paul Fire and Marine Insurance Co., 35 Ohio App. 3d 97 (1987).

82-006 FOJ Expenditures
79-27 FOJ Expenditures
72-122 FOJ Expenditures
33-1687 FOJ Expenditures
38-2959 FOJ Expenditures

State ex rel. Copeland v. State Medical Board, 107 Ohio St. 20 (1923) – FOJ Expenditures

Summary of Attorney General Opinion 12-015 – Law Enforcement Trust Funds

Sub. H.B. 241 significantly altered many aspects of Ohio forfeiture law. The provisions of R.C. 2981.13(C)(2)(a)(i)-(v) are almost identical to those of former R.C. 2933.43(D)(1)(c)(ii) regarding law enforcement trust funds. In analyzing the “other law enforcement purposes” language in the statute, the Attorney General has provided that the language is broad and grants the relevant officer or governing entity “the discretion to determine whether a proposed expenditure is for an appropriate law enforcement purpose. A county prosecuting attorney may use moneys in her law enforcement trust fund created pursuant to R.C. 2981.13 to employ and pay the salary and fringe benefits of an assistant prosecuting attorney whose responsibilities consist solely of prosecuting drug offenses under R.C. Chapter 2925, provided the prosecuting attorney determines, in the reasonable exercise of her discretion, that such use is an appropriate law enforcement purpose. An expenditure of law enforcement trust fund moneys for that purpose must be made in accordance with the written internal control policy that addresses the use of those moneys.”

Summary of Attorney General Opinion 08-31 - Commissary Fund Profits

Profits from the commissary fund under [R.C. 341.25](#) may not be used to purchase prescription medications for persons incarcerated in the jail. “In light of the established interpretation and application of the commissary provisions discussed above, it does not appear that prescription medications may be deemed to be “supplies ... for the benefit of persons incarcerated in the jail” that may be purchased with commissary fund profits under [R.C. 341.25](#). The county sheriff is given statutory responsibility for providing health care to jail inmates, and this responsibility includes the duty of providing necessary prescription medications. Commissary fund profits cannot properly be spent to fulfill the basic duty of operating a jail that meets statutory standards. Because commissary profits are intended to be used for supplemental benefits, rather than to fulfill statutory duties, they may not be used to purchase necessary prescription drugs for inmates.

Summary of Attorney General Opinion 04-06 - Commissary Fund Profits

[R.C. 341.25\(B\)](#) permits the County Sheriff's Office to expend profits from the commissary fund to pay a nonprofit agency to provide life skills, training, and education or treatment services for the benefit of inmates at the County Justice Center.

[R.C. 341.25\(B\)](#) permits the County Sheriff's Office to expend profits from the commissary fund to pay for the repair or purchase of refrigerators, washers and dryers, stoves, dishwashers, and related items only if the refrigerators, washers and dryers, stoves, dishwashers, or related items are provided for the benefit of persons incarcerated in the jail, or are provided for use in life skills training and education or treatment services for the benefit of persons incarcerated in the jail, and are not provided for purposes of the general operation of the County Justice Center.

Summary of Attorney General Opinion 00-31 - Commissary Fund Profits

Pursuant to [R.C. 341.25\(B\)](#), a county sheriff may spend profits from the county jail commissary fund to purchase hand-held radios to be used by corrections officers when supervising inmates outside the jail facility only if the sheriff reasonably determines that such radios are supplies and equipment for the benefit of persons incarcerated in the jail, or are used to provide life skills, training, and education or treatment services for the benefit of persons incarcerated in the jail.

Summary of Attorney General Opinion 92-040 – Law Enforcement Trust Fund

****This Attorney General Opinion references sections of the Ohio Revised Code that have been repealed or replaced. Ohio Revised Code § 2933.43 has been repealed and replaced by Ohio Revised Code § 2981.13.**

Based on the foregoing, it is my opinion, and you are hereby advised that moneys received pursuant to federal law that are deposited into a law enforcement trust fund created under R.C. 2933.43(D)(1)(c) are not subject to the disbursement provisions of R.C. 2933.43(D)(1)(c), but rather, pursuant to R.C. 2933.43(D)(4), these moneys are disbursed in accordance with the applicable federal law.

Summary of Attorney General Opinion 89-090 – Mandatory Drug Fines

****This Attorney General Opinion references sections of the Ohio Revised Code that have been relocated. Ohio Revised Code § 2925.03(J) is now addressed in Ohio Revised Code § 2925.03(F). This Opinion was modified by OAG 90-022 due to a change in statute, which requires a written internal control policy to receive and use such funds.**

A county prosecutor may expend mandatory drug fines, distributed pursuant to R.C. 2925.03(F), for those expenses determined by him to be consistent with the activities of his office that pertain to drug offenses. This determination must be reasonable and within the limitations set by statute.

The determination as to the most appropriate method of establishing an understanding or agreement between a county prosecutor and the law enforcement agencies within his jurisdiction for the sharing of mandatory drug fines imposed and collected pursuant to R.C. 2925.03, remains with such prosecutor and the law enforcement agencies within his jurisdiction. Any exercise of discretion must, however, be reasonable.

The Auditor of State has the discretion to determine whether the accounting method utilized by a county prosecutor for his furtherance of justice fund is an appropriate accounting procedure for mandatory drug fines disbursed to a county prosecutor, pursuant to R.C. 2925.03(F).

Mandatory drug fines collected under R.C. 2925.03 are excluded from the disbursement provisions of R.C. 3719.21.

Summary of Attorney General Opinions 88-100 & 82-006 - Furtherance of Justice Expenditures

Under R.C. 325.071, a county sheriff may expend FOJ funds for expenses, including meals for staff and retirement mementos, which are incurred by him in the performance of his official duties and which he determines are in the furtherance of justice. This determination must not be manifestly arbitrary or unreasonable.

Under [R.C. 307.01](#), the Board of County Commissioners must provide for the sheriff such office equipment as the board considers reasonably necessary for the proper and convenient conduct of the sheriff's office. "It would appear, therefore, that the board of county commissioners must purchase the sheriff's office equipment. However, it is possible that the board would not consider the office equipment in question to be reasonably necessary. If so, the sheriff may purchase the equipment upon a determination that such purchase will aid the performance of his official duties and be in the

furtherance of justice. As long as this determination is not arbitrary or unreasonable, the expenditure from the sheriff's furtherance of justice funds for office equipment is valid." See 1967 Op. Att'y Gen. No. 67-120 (the sheriff may use furtherance of justice funds for any purpose, including the purchase of law enforcement equipment, which is in furtherance of his responsibility to preserve justice). Again, this is a matter for the judgment of the officers involved, the Board of County Commissioners and county sheriff, rather than the Attorney General.

**Summary of *Stokes v. St. Paul Fire and Marine Insurance Co.*, 35 Ohio App. 3d 97 (1987)
Furtherance of Justice Expenditures**

FOJ moneys may be used as payment to settle a claim.

Summary of Attorney General Opinion 79-27 - Furtherance of Justice Expenditures

FOJ moneys may be used to pay for the repair of private vehicles used in an emergency rescue operation.

Summary of Attorney General Opinion 72-122 - Furtherance of Justice Expenditures

FOJ moneys may be used to pay for the costs of foreclosure proceeding.

Summary of Attorney General Opinion 33-1687 – FOJ Expenditures

FOJ moneys may be used to reimburse for mileage on a personal car when the car is used for official business.

Summary of Attorney General Opinion 38-2959 – FOJ Expenditures

FOJ moneys may be used to pay membership dues only if directly related to the performance of the officer's official duties.

Summary of *State ex rel. Copeland v. State Medical Board*, 107 Ohio St. 20, 140 N.E. 660, (1923) -Furtherance of Justice Proper Expenditures

The Court upheld the Sheriff's use of FOJ funds to pay expenses for police and sheriff's associations meetings and to settle the claim of an individual improperly held in the county jail.