

# OHIO COUNTY SHERIFF'S OFFICE MANUAL

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**October 2022**





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(800) 282-0370

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 following 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, 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,

Keith Faber  
Auditor of State  
Columbus, Ohio



# Ohio County Sheriff's Manual

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## 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 various funds such as the General Fund, the Furtherance of Justice Fund, the Inmate Fund, the Commissary Fund, the Prisoner Return Fund, and Law Enforcement Funds. 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 Revised Code (R.C.) Sections [311.01 to 311.43](#), 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.

## Section A – General Procedures

### Cashbook

#### *Definition*

[R.C. 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.

Upon receipt of any money in his official capacity, the Sheriff shall make an entry of the date, the amount, the title of the case, and the name and number of the writ or process on which such money was received or for whom it was disbursed. 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. Examples of the individual cashbook system can be found on pages A2 (General fund), C3 (Furtherance of Justice), D3 (Inmate), D4 (Commissary), and F3 (Prisoner Return).

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 may not be necessary to maintain individual cashbooks in most Sheriff offices. An alternative method of maintaining individual cashbooks combines all funds into one cashbook, except the FOJ fund which is required to be maintained in a separate cashbook. An example of the combined cashbook system can be found on page A3. If the Sheriff decides to use the combined cashbook system, 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.

#### *General Fund (Individual Cashbook System)*

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).

#### *Sample Transactions:*

Date	Receipt	Check Number	Description
1/2	3696		Deposit paid on purchase of house at Sheriff's sale
1/2	3697		Deposit paid on purchase of house at Sheriff's sale
1/2	3698		Collection of deed fees
1/2		2510	Deed fees collected to the County Treasurer
1/5	3701		Balance paid on purchase of house at Sheriff's sale
1/5	3702		Balance paid on purchase of house at Sheriff's sale
1/5		2511	Fees and taxes due and payable from a Sheriff's sale
1/5		2512	County Clerk of Court fees from a Sheriff's sale
1/5		2513	Auctioneer fees from a Sheriff's sale
1/5		2514	Proceeds from a Sheriff's sale to the mortgage holder
1/5		2515	Fees and taxes due and payable from a Sheriff's sale
1/5		2516	County Clerk of Court fees from a Sheriff's sale
1/5		2517	Auctioneer fees from a Sheriff's sale
1/5		2518	Proceeds from a Sheriff's sale to the mortgage holder
1/12	3710		Collection of Court costs
1/15	3717		Collection of bond payment
1/20		2519	Bond payment for Municipal Court

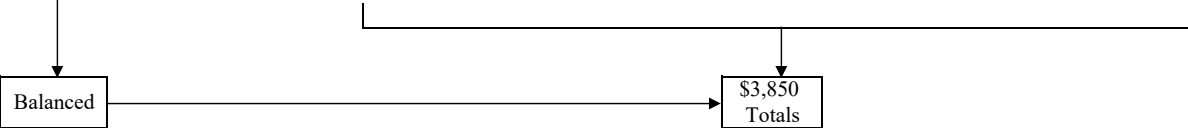
Individual Cashbook System

Shading below signifies individual transactions for ease of separation

General Cashbook

For January 20CY

Date	Case Number	Received From/ Paid To	Purpose	Receipt Number	Check Number	Cash Received (Paid)	Deposit Applied	C.B./Page Deposit Received (1)	Court Fees 1	County Fees 2	Sheriff 3	Judgments and Sales 4	Taxes 5	Sundries 6	Deposits Received	C.B./Page Deposit Applied (2)
1/2/20CY	111	William Jones	Deposit	3696		\$1,000	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$1,000	Jan 20CY page 1
1/2/20CY	112	John Deere	Deposit	3697		3,000	0		0	0	0	0	0	0	3,000	Feb 20CY page 1
1/2/20CY	113	Willie Honda	Deed Fee	3698		50	0		0	50	0	0	0	0	0	
1/2/20CY	113	County Treasurer	Willie Honda Deed Fee		2510	(50)			0	(50)	0	0	0	0	0	
1/5/20CY	111	William Jones	Proceeds	3701		10,000	1,000	Jan 20CY page 1	1,000	50	0	9,000	700	250	0	
1/5/20CY	97	Toby Skinner	Proceeds	3702		18,000	2,000	Dec 20PY page 1	250	30	0	15,520	4,000	200	0	
1/5/20CY	111	County Treasurer	Taxes and Fees		2511	(750)			0	(50)	0	0	(700)	0	0	
1/5/20CY	111	County Clerk of Courts	Fees		2512	(1,000)			(1,000)	0	0	0	0	0	0	
1/5/20CY	111	Bill Gabby	Auctioneer		2513	(250)			0	0	0	0	0	(250)	0	
1/5/20CY	111	Harry Walters Estate	Proceeds		2514	(9,000)			0	0	0	(9,000)	0	0	0	
	111	Total Disbursed				(11,000)										
1/5/20CY	97	County Treasurer	Taxes and Fees		2515	(4,030)			0	(30)	0	0	(4,000)	0	0	
1/5/20CY	97	County Clerk of Courts	Fees		2516	(250)			(250)	0	0	0	0	0	0	
1/5/20CY	97	Tom Bellows	Auctioneer		2517	(200)			0	0	0	0	0	(200)	0	
1/5/20CY	97	Bank One	Proceeds		2518	(15,520)			0	0	0	(15,520)	0	0	0	
	97	Total Disbursed				(20,000)										
1/12/20CY	115	Louise Lane	Court Cost	3710		350	0		0	0	0	0	0	0	350	Feb 20CY page 1
1/15/20CY	118	Ollie Oliver	Bond	3717		75	0		0	0	0	0	0	75	0	
1/20/20CY	118	Municipal Court	Ollie Oliver Bond		2519	(75)			0	0	0	0	0	(75)	0	
1/31/20CY		Month to Date Receipts				32,475	3,000		1,250	130	0	24,520	4,700	525	4,350	
1/31/20CY		Month to Date Disburements (-)				(31,125)			(1,250)	(130)	0	(24,520)	(4,700)	(525)	0	
1/31/20CY		Year to Date Receipts				32,475	3,000		1,250	130	0	24,520	4,700	525	4,350	
1/31/20CY		Year to Date Disbursements (-)				(31,125)			(1,250)	(130)	0	(24,520)	(4,700)	(525)	0	
		Balance as of 12/31/20PY				2,500			0	0	0	0	0	0	2,500	
		Current Months Receipts				32,475	3,000		1,250	130	0	24,520	4,700	525	4,350	
		Deposits Applied					(3,000)								(3,000)	
		Current Months Disb (-)				(31,125)			(1,250)	(130)	0	(24,520)	(4,700)	(525)	0	
		Balance as of 1/31/20CY				\$3,850	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$3,850	



NOTE: The following funds are accounted for in separate cashbooks:  
Inmate (pg D3), Commissary (pg D4), Prisoner Return (pg F3), FOJ (pg C3)

(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.

Combined Cashbook System (1)

Shading below signifies individual transactions for ease of separation

Cashbook (excluding FOJ) For January 20CY																			
Date	Case Number	Received From/ Paid To	Purpose	Receipt Number (2)	Check Number (2)	Cash Received (Paid)	Deposit Applied	C.B./Page Deposit Received (3)	Court Fees 1	County Fees 2	Sheriff 3	Judgments and Sales 4	Taxes 5	Sundries 6	Inmate Fund 7	Commissary Fund 8	Prisoner Return Fund 9	Deposits Received 10	C.B./Page Deposit Applied (4)
1/1/20CY		County Auditor	Initial Deposit	3695		\$15,000	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,000	\$0	
1/2/20CY	111	William Jones	Deposit	3696		1,000	0		0	0	0	0	0	0	0	0	0	1,000	Jan 20CY page 1
1/2/20CY	112	John Deere	Deposit	3697		3,000	0		0	0	0	0	0	0	0	0	0	3,000	Feb 20CY page 1
1/2/20CY	113	Willie Honda	Deed Fee	3698		50	0		0	50	0	0	0	0	0	0	0	0	
1/2/20CY	113	County Treasurer	Willie Honda Deed Fee		2510	(50)			0	(50)	0	0	0	0	0	0	0	0	
1/3/20CY	114	Don Whitt - Incarcerated	Inmate Deposit	3699		20			0	0	0	0	0	0	20	0	0	0	
1/5/20CY	111	William Jones	Proceeds	3700		10,000	1,000	Jan 20CY page 1	1,000	50	0	9,000	700	250	0	0	0	0	
1/5/20CY	97	Toby Skinner	Proceeds	3701		18,000	2,000	Dec 20PY page 1	250	30	0	15,520	4,000	200	0	0	0	0	
1/5/20CY	100	Sgt. Harry Winkle	Advance		2511	(600)			0	0	0	0	0	0	0	0	(600)	0	
1/5/20CY	125	Allen Arrow - Incarcerated	Inmate Deposit	3702		100			0	0	0	0	0	0	100	0	0	0	
1/5/20CY	111	County Treasurer	Taxes and Fees		2512	(750)			0	(50)	0	0	(700)	0	0	0	0	0	
1/5/20CY	111	County Clerk of Courts	Fees		2513	(1,000)			(1,000)	0	0	0	0	0	0	0	0	0	
1/5/20CY	111	Bill Gabby	Auctioneer		2514	(250)			0	0	0	0	0	(250)	0	0	0	0	
1/5/20CY	111	Harry Walters Estate	Proceeds		2515	(9,000)			0	0	0	(9,000)	0	0	0	0	0	0	
	111	Total Disbursed				(11,000)													
1/5/20CY	97	County Treasurer	Taxes and Fees		2516	(4,030)			0	(30)	0	0	(4,000)	0	0	0	0	0	
1/5/20CY	97	County Clerk of Courts	Fees		2517	(250)			(250)	0	0	0	0	0	0	0	0	0	
1/5/20CY	97	Tom Bellows	Auctioneer		2518	(200)			0	0	0	0	0	(200)	0	0	0	0	
1/5/20CY	97	Bank One	Proceeds		2519	(15,520)			0	0	0	(15,520)	0	0	0	0	0	0	
	97	Total Disbursed				(20,000)													
1/7/20CY		Commissary Fund	Inmate Purchases		2520	(21)			0	0	0	0	0	0	(21)	0	0	0	
1/7/20CY		Inmate Sales	Inmate Purchases	3703		21			0	0	0	0	0	0	0	21	0	0	
1/12/20CY	115	Louise Lane	Court Cost	3704		350	0		0	0	0	0	0	0	0	0	0	350	Feb 20CY page 1
1/12/20CY	222	Sgt. Tom Skooter	Advance		2521	(350)			0	0	0	0	0	0	0	0	(350)	0	
1/13/20CY	222	Sgt. Tom Skooter	Unexpended Advance	3705		15			0	0	0	0	0	0	0	0	15	0	
1/15/20CY	118	Ollie Oliver	Bond	3706		75	0		0	0	0	0	0	75	0	0	0	0	
1/19/20CY		Commissary Fund	Inmate Purchases		2522	(35)			0	0	0	0	0	0	(35)	0	0	0	
1/19/20CY		Inmate Sales	Inmate Purchases	3707		35			0	0	0	0	0	0	0	35	0	0	
1/20/20CY	118	Municipal Court	Ollie Oliver Bond		2523	(75)			0	0	0	0	0	(75)	0	0	0	0	
1/20/20CY		County Auditor	Commissary Supplies		2524	(98)			0	0	0	0	0	0	0	(98)	0	0	
1/22/20CY	125	Dorothy Booth Deposit for	Inmate Deposit	3708		50			0	0	0	0	0	0	50	0	0	0	
1/26/20CY	114	Don Whitt	Released		2525	(100)			0	0	0	0	0	0	(100)	0	0	0	
1/31/20CY	100	Sgt. Harry Winkle	Unexpended Advance	3709		19			0	0	0	0	0	0	0	0	19	0	
1/31/20CY		Month to Date Receipts				47,735	3,000		1,250	130	0	24,520	4,700	525	170	56	15,034	4,350	
1/31/20CY		Month to Date Disburements (-)				(32,329)			(1,250)	(130)	0	(24,520)	(4,700)	(525)	(156)	(98)	(950)	0	
1/31/20CY		Year to Date Receipts				47,735	3,000		1,250	130	0	24,520	4,700	525	170	56	15,034	4,350	
1/31/20CY		Year to Date Disbursements (-)				(32,329)			(1,250)	(130)	0	(24,520)	(4,700)	(525)	(156)	(98)	(950)	0	
Balance as of 12/31/20PY						2,906			0	0	0	0	0	0	300	106	0	2,500	
Current Months Receipts						47,735	3,000		1,250	130	0	24,520	4,700	525	170	56	15,034	4,350	
Deposits Applied							(3,000)											(3,000)	
Current Months Disb (-)						(32,329)			(1,250)	(130)	0	(24,520)	(4,700)	(525)	(156)	(98)	(950)	0	
Balance as of 1/31/20CY						\$18,312	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$314	\$64	\$14,084	\$3,850	
									</										

## **R.C. 5705**

The following funds are maintained by the County Auditor and are subject to [R.C. 5705](#):

- ... Commissary Fund,
- ... Federal Equitable Sharing Fund,
- ... Law Enforcement Trust Fund,
- ... Drug Law Enforcement Fund.
- ... Concealed Handgun License Issuance Expense Fund, and
- ... Pay To Stay Fund.

Money received 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.

### **Applicable Auditor of State Bulletins and Publications**

Hyper-linked bulletins below prior to 1995 are included within one pdf file.

<a href="#">AOS Bulletin 1990-007</a>	Ohio Ethics Commission – Dealings with Vendors – Ohio Ethics Commission Advisory Opinion Number 90-001
<a href="#">AOS Bulletin 1990-023</a>	Change in Effective Date of the Census – Pay Purposes
<a href="#">AOS Bulletin 1999-015</a>	In-term Wage Increases for County Officials
<a href="#">AOS Bulletin 2019-001</a>	Compensation Increase Legislation

[Ohio Compliance Supplement Manual](#)   Various Applicable Laws

Additional Auditor of State Technical Bulletins applicable to counties and all public entities may apply to the Sheriff's office. A complete list of Auditor of State Technical Bulletins is available at: [Technical Bulletins \(ohioauditor.gov\)](#). The Sheriff and the Sheriff's office employees can sign up for Auditor of State email notifications to receive AOS press releases, audit advisories and the issuance of new technical bulletins at [Contact Us \(ohioauditor.gov\)](#).

### **Bonding Requirement**

[R.C. 311.02](#) states except as otherwise provided in section [3.061](#) of the Revised Code, the Sheriff shall, within ten days after receiving the Sheriff's commission and before the first Monday of January next after being elected, give a bond, signed by a bonding or surety company authorized to do business in this State and to be approved by the Board of County Commissioners (the Board), or, at the option of such Sheriff, signed by two or more freeholders having real estate in the value of double the amount of the bond, over and above all encumbrances to the State, and in a sum not less than five thousand nor more than fifty thousand dollars, which sum shall be fixed by the board. The bond shall be conditioned for the faithful performance of the duties of the office of Sheriff. The expense or premium for such bond shall be paid by the Board and charged to the General fund of the County.

See Furtherance of Justice Fund (FOJ) section for additional bonding requirements under [R.C. 325.071](#) if a FOJ fund is maintained.

## **Receipt/Pay-In Book**

When monies are received in the form of cash or check, the Sheriff or designee must prepare a pre-numbered duplicate receipt. A pre-numbered receipt/pay-in provides identity for each item received at the earliest point in the transaction process and enhances internal control. Receipts should be numbered consecutively and include the following information.

1. Date
2. Receipt number
3. Amount of monies received
4. Who presented the money
5. Reason for receiving the monies
6. Case number
7. Account code
8. Signature of the Sheriff

The original copy should be given to the person making the payment, if in person, while the duplicate should remain in the receipt book. The receipt should be carefully prepared, as the duplicate is the posting source of entry for the cashbook.

Each day that there is money received, a deposit should be made at the bank. When preparing a deposit slip for the bank, the receipt numbers making up the deposit should be recorded on the deposit slip. The daily receipts recorded should be totaled and reconciled to the total amount of money collected and deposited to the bank. In the instance that there is a problem in reconciling to the bank, this will provide all the information needed in order to discover the error.

## **Open Item List**

An open items list is a periodic listing of all items received, that have not yet been disbursed. The list should include sufficient information to permit the identification of individual amounts by ledger and page number.

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. Open items may consist of bonds, waivers, deposits, or money collected for restitution.

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.

## Open Items Lists

### General Cashbook

Ledger No	Page No (1)	December	January	February	March
89	25	\$100			\$100 *
90	25	50			50 *
95	25	250			250 *
97	25	2,000	\$2,000 *		
99	25	25			25 *
110	25	75			75 *
Balance as of 12/31/20PY		<u>\$2,500</u>			
115	29		1,000 *		
116	29		3,000	3,000 *	
121	29		350	350 *	
Deposits Received 1/20CY			4,350		
Prior Month Balance			2,500		
Deposits Applied (-)			<u>(3,000)</u>		
Balance as of 1/31/20CY			<u>\$3,850</u>		
					<i>Ties to ending balance of deposits received in the general cashbook</i>
122	31			1,000	1,000 *
124	31			200	200 *
127	31			1,000	1,000 *
132	31			600	600 *
134	31			2,000	2,000 *
Deposits Received 2/20CY				4,800	
Prior Month Balance				3,850	
Deposits Applied (-)				<u>(3,350)</u>	
Balance as of 2/28/20CY				<u>\$5,300</u>	

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

### Inmate Fund Balances Remaining at End of Month

Ledger No	Page No (1)	December	January	February
592	20	\$50		\$50 ^
593	20	35	\$35 ^	
595	20	34		34 ^
596	20	21	21 ^	
597	20	27		27 ^
598	20	80	80 ^	
599	20	53		53 ^
Balance as of 12/31/20PY		\$300		
604	33		20	
605	33		100	100 ^
606	33		50	50 ^
Outstanding Received 1/20CY			170	
Prior Ending Balance			300	
Amounts Applied (-)			<u>(156)</u>	
Balance as of 1/31/20CY			<u>\$314</u>	
				<i>Ties to the Inmate Fund's ending balance</i>

Please note the ^ denotes items received in the prior month

NOTE: These examples are to be used for the Individual and the Combined Cashbook Systems.

(1) Page numbers referenced are not included in this manual.

## Reconciliation

A reconciliation is to be performed monthly. See the instructions on page B1. All documents pertaining to reconciliations, including outstanding check lists and lists of reconciling items, must be retained.

### *Sample Monthly Bank Reconciliations:*

<i>Individual Cashbook System</i>		<i>Combined Cashbook System</i>	
<b>Bank Reconciliation Summary ^ For January 31, 202x</b>		<b>Bank Reconciliation Summary ^ For January 31, 202x</b>	
<b>Bank:</b>		<b>Bank:</b>	
Bank Statement Balance	\$18,393	Bank Statement Balance	\$18,393
Add - Deposits in Transit		Add - Deposits in Transit	19
Prisoner Return Fund	19	Less - O/S Checks	<u>(100)</u>
Less - O/S Checks		Adjusted Bank Balance	<u><u>\$18,312</u></u>
General Fund	\$0		
Commissary Fund	0		
Inmate Fund	(100)		
Prisoner Return Fund	<u>0</u>		
Total O/S Checks	<u>(100)</u>		
Adjusted Bank Balance	<u><u>\$18,312</u></u>		
<b>Cashbook:</b>		<b>Cashbook:</b>	
Cashbook Balance*		Cashbook Balance*	\$18,312
General Fund	\$3,850	Adjustments:	
Commissary Fund	64	None	<u>0</u>
Inmate Fund	314	Adjusted Cashbook Balance	<u><u>\$18,312</u></u>
Prisoner Return Fund	<u>14,084</u>	Difference	<u><u>(\$18,312)</u></u>
Total Cashbook Balance	\$18,312		
Adjustments:			
None	<u>0</u>		
Adjusted Cashbook Balance	<u><u>\$18,312</u></u>		
Difference	<u><u>\$0</u></u>		

^Excludes FOJ Fund

\*1/31/202x Balance on Sample Cashbooks

## Reports

### *Disposition of Fees*

[R.C. 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.



### *Unpaid Fees*

[R.C. 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.

### *Annual Report*

[R.C. 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 the Sheriff on execution or otherwise, during the year next preceding such date, and the Sheriff 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, a civil suit may be filed by the County Commissioners in which the Sheriff shall forfeit and pay not less than \$50 nor more than \$100.

### *Summary Report*

A summary report of all cash activity by fund is recommended. 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 Ohio Revised Code, but does provide additional information and control.

Examples of reports can be found on pages A9 through A11. 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

## Disposition of Fees Report

### XYZ County Sheriff's Office For the Period Ended December 31, 20CY

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

## Annual Report of Fines and Costs

### XYZ County Sheriff's Office For the Period Ending August 31, 20CY

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

## Summary 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
Total Receipts	<u>\$1,034,900</u>	<u>\$4,000</u>	<u>\$3,600</u>	<u>\$15,000</u>	<u>\$1,057,500</u>
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
Total Expenditures	<u>\$1,034,900</u>	<u>\$4,000</u>	<u>\$3,600</u>	<u>\$15,000</u>	<u>\$1,057,500</u>
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.

## **Section B – Best Practices**

### **Bank Reconciliations**

The Sheriff's office must perform a monthly reconciliation of the various cashbooks to the Sheriff's bank account(s) timely. The reconciliation should be prepared by personnel independent of other cash operations, such as receipting, disbursing, and making deposits. Performing monthly reconciliations timely 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.

### **R.C. 9.38 - Deposits of public money**

*Summary of Requirement (from the 2022 Ohio Compliance Supplement Manual [Section 3-1](#))*

Public moneys exceeding one thousand dollars must be deposited with the treasurer of the public office or to a designated depository on the business day following the day of receipt. Public moneys up to one thousand dollars also must be deposited on the business day following the day of receipt, unless the County Commissioners adopt a policy permitting public offices to hold the moneys past the next business day. The County Commissioners may adopt a policy permitting officials who receive up to one thousand dollars to hold the moneys for up to 3 business days after receipt. The person receiving the moneys must be able to safeguard the moneys until deposit and the policy must include provisions and procedures to ensure the moneys are safeguarded in the intervening period. Public money collected for other public offices must be deposited by the first business day following the date of receipt.

Note: This section does not require the fiscal officer to deposit receipts with the designated depository on the business day following the day of receipt, or any other specified time. However, if the fiscal officer is holding significant amounts of cash and checks for an unreasonable period, auditors may make an internal control recommendation.

Also: Prisoners placing personal phone calls from the phones located in the county and city jails must place collect phone calls. To enable prisoners to place collect calls the Sheriff and/or the City Police Chief may enter into agreements/contracts with long distance carriers. Often times to attract business, long distance carriers offer incentives such as refunds and/or rebates based on usage. Jail officials and employees must deposit rebates and refunds in accordance with [R.C. 9.38](#).

### **R.C. 2335.34 - Lists of unclaimed costs and R.C. 2335.34-35 - Disposition of unclaimed fees and costs**

*Summary of Requirement (from the 2022 Ohio Compliance Supplement Manual [Section 3-8](#))*

On the first Monday of January, each Sheriff shall make two certified lists of unclaimed fees and costs outstanding for one year. The lists must designate the amount of money and in whose hands it remains. For 30 days, the Sheriff must post the lists in a conspicuous place in her/his office as well as in a public area of the courthouse or on the Sheriff's website on the second Monday of January. [[R.C. 2335.34](#)]

After the 30-day period, the Sheriff must pay the money to the county treasury. Each such officer shall indicate in her/his cashbook and docket the disposition of each unclaimed item. Once the Sheriff ceases to be such officer, the Sheriff must pay to his/her successor all money in his/her hands as such officer. [[R.C. 2335.35](#)]

## **Budgeting**

### ***Terminology***

*Estimated Resources* The estimated receipts the government expects to receive during the year plus the unencumbered/unreserved fund balance from the prior year.

*Appropriations* The governing body's authorization to spend the government's resources. A legal authorization granted by the legislative body to make expenditures and incur obligations for specific purposes. An appropriation usually is limited in amount and time it may be expended. Appropriations do not imply cash is available to be spent immediately.

*Encumbrances* The authorized purchase commitments related to unperformed contracts for goods or services. Expenditures and encumbrances reduce available appropriations.

### ***Monitoring***

Appropriations vs. Expenditures (cash disbursements plus encumbrances)

1. Review appropriation line-items for possible deficiencies or excesses in the appropriated amounts
2. Modifications/Amendments to appropriations
3. Appropriateness of disbursements charged to expenditure lines

Outstanding purchase orders/contracts/encumbrances

1. Old outstanding purchase orders
2. Close to free up available appropriations

Fund cash and unencumbered cash balances

## **Internal Controls**

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.)

### ***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)
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)

## **Evidence Rooms**

Every law enforcement agency is responsible for the proper handling and disposition of property and evidence within its custody. Policies and internal control procedures are critical to maintaining the integrity and security of a property and evidence room. A sheriff's office should create and follow policies and procedures designed to:

1. Keep the property and evidence room secure.
2. Preserve evidence and property according to existing laws, courtroom requirements, and agency retention schedules.
3. Establish and maintain accurate documentation, including inventory and chain of custody documentation.
4. Ensure the physical safety and legal compliance of all personnel.

A property and evidence room policy explains in general terms what agency personnel are required to do, and why. Internal control procedures are step-by-step instructions that tell agency personnel how to implement the policy successfully, with appropriate supervision. The key to avoiding property and evidence room problems is ensuring that all personnel follow the proper policies and procedures all day, every day. Property and evidence room policies do not have to be complicated to be effective. However, they should include:

1. A clear statement of purpose that defines why the policy exists.
2. A commitment to trained specialized property and evidence room staff.
3. The recognition that the property and evidence room must be secure, with restricted access.
4. The stated expectation that all agency staff will follow agency procedures about the proper acceptance, categorization, packaging, access, disposal, and record keeping of property and evidence submitted, seized, or otherwise received by the agency.
5. Provisions for monthly inspections, random and yearly audits, and independent audits.

Ohio laws that govern property and evidence rooms vary with the type of law enforcement agency involved. Sheriff offices should refer to [Ohio Revised Code Chapter 2981](#) for requirements related to property in their custody. Sheriffs must tailor policies and procedures to fit their individual needs and abilities. Please check with your legal counsel to ensure compliance



## Section C - Furtherance of Justice Fund

### Fund Description

[R.C. 325.071](#) provides for a Furtherance of Justice (FOJ) Fund to provide for the expenses a Sheriff incurs in the performance of the Sheriff's duties and in the furtherance of justice. The annual amount is one-half of the official salary provided in [R.C. 325.06\(A\)](#) and [325.18](#). The funds shall not be paid until the Sheriff provides a bond in the amount and manner as required by [R.C. 325.071](#) (or a [3.061](#) policy). Once the bond/policy is given, on order of the Sheriff the funds shall be payable to the Sheriff/designee out of the general fund of the county. By the first Monday every January, the Sheriff shall file an itemized statement with the County Auditor documenting expenditures from the fund, and return any unexpended funds to the county treasury.

Note: The following are to be considered public records open for inspection under [R.C. 149.43](#):

- ... The written internal control policy,
- ... All financial records of the receipts of those fine moneys,
- ... The general types of expenditures made out of those fine moneys, and
- ... The specific amount of each general type of expenditure by an agency.

**Examples of Expenses** (Consult with County Prosecutor for guidance on specific situations and obtain approval in writing, preferably a formal written legal opinion, when possible)

Allowable expenses include, but are not necessarily limited to, the following:

1. Membership dues to state and national law enforcement associations
2. Membership dues to organizations providing services directly related to official duties and associated costs
  - i.e. Middle Atlantic Great Lakes Organized Crime Law Enforcement Network (MAGLOCLN) and County Township Associations
3. Criminal Investigation expenses
  - i.e. Informant payments, undercover contraband purchases, expert costs, consultant costs, photographs
4. Training directly related to the duties of the office
  - i.e. Conferences, seminars, and related travel
5. Meals, mementos, awards, retirement gifts for staff
6. K-9 purchase, supplies other costs
7. Mileage on personal vehicle when used for official business
  - Note: Mileage to and from work is not allowable
8. Electronic research
  - i.e. LEADS, Ohio Law Enforcement Gateway (OLEG), Lexis-Nexis Accurint
9. Equipment for actual enforcement
  - i.e. Listening devices and polygraph
10. Settlement of claims raised by jailed inmate
11. Uniform Acquisition
  - Can include Polo-style shirts bearing Sheriff's insignia to be worn at event of official business

**Not** allowable expenses include, but are not necessarily limited to, the following:

1. Alcoholic beverages
2. Christmas or birthday cards or gifts
3. Political advertising
4. Personal expenses (i.e. Dry cleaning, medical/pharmaceutical costs )
5. Office parties

### **Applicable Auditor of State Bulletins and Publications and Attorney General Opinions**

[AOS Bulletin 1981-007](#) Furtherance of Justice Fund ORC 325.12 and 325.071

[AOS Bulletin 1997-014](#) Furtherance of Justice (FOJ) Fund Update

#### Ohio Compliance Supplement Section 3-14

[AG Opinion 17-018](#) FOJ Funds, Law Enforcement Trust Funds, or Mandatory Drug Fines

[AG Opinion 16-008](#) FOJ Funds

[AG Opinion 88-100](#) FOJ Expenditures

[AG Opinion 82-006](#) FOJ Expenditures

[AG Opinion 79-27](#) FOJ Expenditures

[AG Opinion 72-122](#) FOJ Expenditures

[AG Opinion 33-1687](#) FOJ Expenditures

[AG Opinion 38-2959](#) FOJ Expenditures

Please see page A4 for additional guidance regarding Auditor of State Bulletins and Publications.

### **Cashbook**

A cashbook is to be maintained to record all receipts and expenditures pertaining to the FOJ Fund. This cashbook should include the date, description of the transaction, debit and credit columns, and a balance column. (See page A1) When the Sheriff receives the FOJ funds at the beginning of the year, the initial deposit is credited to the account. All expenditures are then debited and documented at the time the money is disbursed. Any funds remaining at the end of the fiscal year shall be returned to the County treasury.

*Sample Transactions:*

<u>Date</u>	<u>Receipt</u>	<u>Check Number</u>	<u>Description</u>
1/1	3694		County Auditor advance for FOJ fund
2/19		1072	Purchase of stolen property
2/21	110		Unexpended money from the purchase of stolen property
3/19		1073	Purchase of Drugs
3/20		1074	Purchase of drugs
3/24	111		Unexpended money from the purchase of drugs
4/5		1075	Purchase of stolen property
4/23		1076	Purchase of stolen property
4/30		1077	Purchase of drugs
5/2	112		Unexpended money from the purchase of stolen property
5/6		1078	Purchase of drugs
9/1		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 County treasury to return fund balance to zero

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

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

## Reconciliation

A reconciliation is to be performed monthly. See the instructions on page B1. All documents pertaining to reconciliations, including outstanding check lists and lists of reconciling items, must be retained.

*Sample Monthly Bank Reconciliation:*

### **Furtherance of Justice Fund (FOJ) For April 30, 202x**

#### **Bank:**

Bank Statement Balance	\$13,890
Add - Deposits in Transit	
None	0
Less - O/S Checks	
Check #1076   Capt. Black	(1,000)
Check #1077   Sgt. Stake	<u>(5,000)</u>
Adjusted Bank Balance	<u><u>\$7,890</u></u>

#### **Cashbook:**

Cashbook Balance*	\$7,890
Adjustments:	
None	<u>0</u>
Adjusted Cashbook Balance	<u><u>\$7,890</u></u>
Difference	<u><u>\$0</u></u>

\*4/30/202x Balance on Sample Cashbook

## Reports

As provided in [R.C. 325.071](#), the Sheriff is to prepare an itemized annual report as to the manner in which the funds have been expended, submit it to the County Auditor, by the first Monday in January, and, any funds remaining at the end of the year shall be returned to the County treasury.

**Furtherance of Justice Annual Report**

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

<u>Description</u>	<u>Actual Receipts</u>	<u>Actual Expenditures</u>
Receipts:		
20CY 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.

## **Section D – Inmate and Commissary Funds**

### **Inmate Fund**

#### *Fund Description*

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 record/account which shows all personal property in his/her possession at the time of arrest or incarceration. The ledger record/account 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.

#### *Posting Procedures*

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.

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**

#### *Fund Description*

The Commissary Fund is for the operation of the commissary. Pursuant to [R.C. 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.

Once a commissary is established, the management of the fund is strictly controlled in accordance with procedures adopted by the Auditor of State. [R.C. 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 and to purchase technology designed to prevent contraband from entering the jail. The Sheriff shall adopt rules for the operation of any commissary fund the Sheriff establishes.

#### *Posting Procedures*

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.

## **Applicable Auditor of State Bulletins and Publications and Attorney General Opinions**

[AOS Bulletin 1997-011](#) Commissary Funds and Reimbursement of Prisoner Confinement Costs

[Ohio Compliance Supplement Section 3-7](#)

[AG Opinion 08-031](#) Commissary Fund Profits

[AG Opinion 04-006](#) Commissary Fund Profits

[AG Opinion 00-031](#) Commissary Fund Profits

Please see page A4 for additional guidance regarding Auditor of State Bulletins and Publications.

## **Cashbook**

Cashbooks are to be maintained to record all receipts and expenditures pertaining to the Inmate and Commissary Fund. The cashbooks should include the date, description of the transaction, debit and credit columns, and a balance column. (See page A1)

Even though the Inmate Fund and the Commissary Fund go hand in hand, they should have separate checking accounts and cashbooks if the individual cashbook system is maintained. The Commissary Fund checking account is maintained by the County Auditor.

*Sample Transactions:*

### ***Inmate Fund:***

Date	Receipt	Check Number	Description
1/3	3699		Inmate incarcerated with money to be credited to his account
1/5	3700		Inmate incarcerated with money to be credited to his account
1/7		2524	Purchases made from commissary by inmates
1/19		2525	Purchases made from commissary by inmates
1/22	3703		Deposit to inmate account
1/26		2526	Inmate released and money remaining in his account returned

### ***Commissary Fund:***

Date	Receipt	Check Number	Description
1/7	3701		Purchases made from commissary by inmates
1/19	3702		Purchases made from commissary by inmates
1/20		1859	Payment to County Auditor to replenish the commissary



## Individual Cashbook System

### Inmate Fund Cashbook For January 20CY

Date	Received From/ Paid To	Ledger No. (Book In)	Receipt Number	Check Number	Debit	Credit	Balance
1/1/20CY	Beginning Balance						\$300.00
1/3/20CY	Don Whitt - Incarcerated	600	3699			\$20.00	320.00
1/5/20CY	Allen Arrow - Incarcerated	602	3700			100.00	420.00
1/7/20CY	Commissary Fund			2524	\$21.00		399.00
1/19/20CY	Commissary Fund			2525	35.00		364.00
1/22/20CY	Dorothy Booth Deposit for Allen Arrow	605	3703			50.00	414.00
1/26/20CY	Don Whitt - Released	602		2526	100.00		314.00
	Month to Date Total				\$156.00	\$170.00	
	Year to Date Total				\$156.00	\$170.00	
	Current Month Receipts (+)				170.00		
	Current Month Disbursements (-)				(156.00)		
	Net Monthly Receipts Over (Under) Disbursements				14.00		
	Prior Month Balance (+)				300.00		
	Balance as of 1/31/20CY				\$314.00		
							Balanced

## Individual Inmate Account (1)

Name: Allen Arrow

Incarceration Date: 1/5/20CY

Release Date: 3/21/20CY

Date	Received From/ Paid To	Receipt Number	Check Number	Debit	Credit	Balance
1/5/20CY	Allen Arrow - Initial Deposit	3700			\$100.00	\$100.00
1/7/20CY	Commissary			\$21.00		79.00
1/22/20CY	Deposit by Dorothy Booth	3703			50.00	129.00
1/31/20CY	MTD Total			21.00	150.00	129.00
1/31/20CY	YTD Total			21.00	150.00	129.00
2/2/20CY	Commissary			7.00		122.00
2/23/20CY	Deposit by Dorothy Booth	3715			10.00	132.00
2/23/20CY	Commissary			6.00		126.00
2/28/20CY	MTD Total			13.00	10.00	126.00
2/28/20CY	YTD Total			34.00	160.00	126.00
3/1/20CY	Commissary			4.00	5.00	127.00
3/7/20CY	Commissary			3.00		124.00
3/14/20CY	Commissary			3.00		121.00
3/21/20CY	Allen Arrow - Clear Account		2550	121.00		0.00
3/31/20CY	MTD Total			\$131.00	\$5.00	\$0.00
3/31/20CY	YTD Total			\$165.00	\$165.00	\$0.00

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 20CY

Date	Received From/ Paid To	Receipt Number	Check Number	Debit	Credit	Balance
1/1/20CY	Beginning Balance					\$106.00
1/7/20CY	Inmate Sales	3701			\$21.00	127.00
1/19/20CY	Inmate Sales	3702			35.00	162.00
1/20/20CY	County Auditor (1)		1859	98.00		64.00
	Month to Date Total			\$98.00	\$56.00	
	Year to Date Total			\$98.00	\$56.00	
	Current Month Receipts (+)			56.00		
	Current Month Disbursements (-)			(98.00)		
	Net Monthly Receipts Over (Under) Disbursements			(42.00)		
	Prior Month Balance (+)			106.00		
	Balance as of 1/31/20CY			\$64.00		
	Total					

Balanced

↑

←

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

## Reconciliation

A reconciliation is to be performed monthly. See the instructions on page B1. All documents pertaining to reconciliations, including outstanding check lists and lists of reconciling items, must be retained. The total balance of all the individual inmate accounts should agree to the balance in the inmate bank account and/or fund.

*Sample Monthly Bank Reconciliation:*

### Inmate Fund

**For January 31, 202x**

#### Bank:

Bank Statement Balance	\$414.00
Add - Deposits in Transit	
None	0.00
Less - O/S Checks	
Check #2526   Don Whitt	<u>(100.00)</u>
Adjusted Bank Balance	<u><u>\$314.00</u></u>

#### Cashbook:

Cashbook Balance*	\$314.00
Adjustments:	
None	<u>0.00</u>
Adjusted Cashbook Balance	<u><u>\$314.00</u></u>
Difference	<u><u>\$0.00</u></u>

*Sample Cashbook and Individual Inmate Account Reconciliation:*

### Cashbook and Individual Inmate Accounts

**For January 31, 202x**

Cashbook Balance*	<u><u>\$314.00</u></u>
Individual Inmate Accounts	
Allen Arrow^	\$129.00
John Doe	89.00
Jane Smith	<u>96.00</u>
Total Individual Inmate Accounts	<u><u>\$314.00</u></u>
Difference	<u><u>\$0.00</u></u>

\*1/31/202x Balance on Sample Cashbook

^1/31/202x Balance on Sample Individual Inmate Account

## Section E – Law Enforcement Funds

### Federal Equitable Sharing Fund

#### *Definition*

The purpose of the Equitable Sharing Program (Program) is to foster greater law enforcement cooperation among state, local, tribal, and federal law enforcement agencies. Eligible state and local law enforcement agencies can request federally forfeited funds or tangible assets through the Program and will receive a share based on their qualitative and/or quantitative contributions to an investigation resulting in federal forfeiture.

#### *Department of Justice ([Assistance Listing 16.922](#))*

The Department of Justice Asset Forfeiture Program is a nationwide law enforcement initiative that removes the tools of crime from criminal organizations, deters crime and deprives wrongdoers of their criminal proceeds, and recovers property that may be used to compensate victims. Equitable sharing further enhances the law enforcement mission by fostering cooperation among federal, state, and local law enforcement agencies. Federal law authorizes the U.S. Attorney General to share federally forfeited property with participating state and local law enforcement agencies. The exercise of this authority is discretionary and limited by statute. The U.S. Attorney General is not required to share property in any case.

The Sheriff can request federally forfeited funds through the Equitable Sharing Program (Program). The share the Sheriff receives will be based on their qualitative and/or quantitative contributions to a federal forfeiture. The Program is managed by the Money Laundering and Asset Recovery Section (MLARS), a section within the Department of Justice's Criminal Division. Equitably shared funds must be used by law enforcement agencies for law enforcement purposes only.

The Department of the Treasury also manages its own Program under [Assistance Listing 21.016](#). Funds from each Program must be maintained and managed separately, using separate accounts or account codes in accordance with federal fund management guidance <https://home.treasury.gov/system/files/246/2018-Justice-Treasury-Joint-EQS-Guide-final-equitable-sharing.pdf>.

#### *Department of the Treasury ([Assistance Listing 21.016](#))*

The Program is managed by the Treasury Executive Office for Asset Forfeiture (TEOAF), which reports to the Department of the Treasury's Office of Terrorism and Financial Intelligence (TFI). TEOAF manages the Treasury Forfeiture Fund, which is the receipt account for non-tax federal forfeitures made by Treasury and Department of Homeland Security law enforcement agencies.

A Sheriff that assists in federal investigations resulting in forfeiture may seek a portion of the federally forfeited funds in an amount commensurate with their efforts resulting in the forfeiture. A law enforcement agency seeking a share of federally forfeited funds must meet eligibility requirement of being a law enforcement agency, must file an annual Equitable Sharing Agreement and Certification (ESAC) form, and must be in compliance with program requirements at the time of payment. The payment must bear a reasonable relationship to the level of the recipient agency's participation in the total law enforcement effort resulting in the forfeiture. Shared funds may be used for a variety of law enforcement purposes, including but not limited to training, equipment, accounting services, joint law enforcement/public safety operations, drug, gang and other prevention or awareness programs.

[R.C. 2981.14](#) – *Forfeiture under federal law - Summary of Requirement (from the 2022 Ohio Compliance Supplement Manual [Section 3-17](#))*

[R.C. 2981.14\(B\)](#) states, A law enforcement agency or prosecuting authority shall not directly or indirectly transfer or refer any property seized by the agency or authority to any federal law enforcement authority or other federal agency for purposes of forfeiture under federal law unless the value of the seized property exceeds \$100,000, excluding the potential value of the sale of contraband, or the property is being transferred or referred for federal criminal forfeiture proceedings.

## Law Enforcement Trust Fund

### *Definition*

Pursuant to [R.C. 2981.13](#), a law enforcement trust fund must be established by each Sheriff to receive proceeds from the sale of forfeited property and contraband seized during law enforcement activities.

[R.C. 2981.13\(C\)\(2\)\(a\)](#) requires the County Sheriff to adopt a written internal control policy requiring that proceeds from the sale of forfeited property and contraband seized during law enforcement activities may only be used for the following purposes:

1. To pay the costs of protracted or complex investigations or prosecutions;
2. To provide reasonable technical training or expertise;
3. To provide matching funds to obtain federal grants to aid law enforcement, in the support of DARE programs or other programs designed to educate adults or children with respect to the dangers associated with the use of drugs of abuse;
4. To pay the costs of emergency action taken under section [3745.13](#) of the Revised Code relative to the operation of an illegal methamphetamine laboratory if the forfeited property or money involved was that of a person responsible for the operation of the laboratory;
5. For other law enforcement purposes that the superintendent of the state highway patrol, department of public safety, attorney general, auditor of state, prosecutor, county sheriff, legislative authority, department of taxation, Ohio casino control commission, board of township trustees, or board of park commissioners determines to be appropriate.

[R.C. 2981.13\(D\)](#) also requires the financial records kept by the Sheriff under the internal control policy to specify the amount deposited during each calendar year in the portion of that amount that was used. The internal control policy also must require the Sheriff to identify the programs for which the amount from the law enforcement trust fund was used.

[R.C. 2981.13\(C\)\(3\)\(a\)](#) requires any 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, no later than January 31<sup>st</sup> of the next calendar year, 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.

Examples of reports can be found on pages E4 through E6. 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.

## **Drug Law Enforcement Fund (*Mandatory Drug Fines*)**

[R.C. 2925.03\(F\)\(2\)](#) specifies an internal control policy must (1) address the agency's use and disposition of all fine moneys so received, (2) provide for the keeping of detailed financial records of the receipts of those fine moneys, the general types of expenditures made out of those fine moneys, and the specific amount of each general type of expenditure, and (3) not provide for or permit the identification of any specific expenditure that is made in an ongoing investigation. A clerk of a court will not pay a mandatory fine to a law enforcement agency unless the agency has adopted a written internal control policy under division (F)(2) that addresses the use of the fine moneys that it receives.

Note: The following are to be considered public records open for inspection under [R.C. 149.43](#):

- ... The written internal control policy,
- ... All financial records of the receipts of those fine moneys,
- ... The general types of expenditures made out of those fine moneys, and
- ... The specific amount of each general type of expenditure by an agency.

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 FOJ 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 FOJ guidelines.

### *Posting Procedures*

The accounting records related to Drug Law Enforcement 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.

[R.C. 2925.03\(F\)\(1\)](#) requires Sheriffs to use mandatory fine proceeds to subsidize the Sheriff's law enforcement efforts pertaining to drug offenses, consistent with the Sheriff's written internal control policy.

In accordance with principles established in [AG Opinion 98-023](#), a County may choose to provide the Sheriff with an amount from its general fund to cover drug purchases when the purchase is necessary in the performance of official law enforcement duties. At the conclusion of the transaction, or at other intervals established by the County Auditor, the Sheriff should 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.

### **Applicable Auditor of State Bulletins and Publications and Attorney General Opinions**

Hyper-linked bulletins below prior to 1995 are included within one pdf file.

<a href="#">AOS Bulletin 1986-16</a>	Drug Law Enforcement Fund Collections
<a href="#">AOS Bulletin 1987-18</a>	Drug Law Enforcement Fund Uses
<a href="#">AOS Bulletin 1988-18</a>	Federal Law Enforcement Proceeds
<a href="#">AOS Bulletin 1993-20</a>	Proceeds from the Sale of Vehicles Ordered Criminally Forfeited

### [Ohio Compliance Supplement Section 3-17](#)

<a href="#">AG Opinion 17-018</a>	FOJ Funds, Law Enforcement Trust Funds, or Mandatory Drug Fines
<a href="#">AG Opinion 12-015</a>	Law Enforcement Trust Fund
<a href="#">AG Opinion 89-090</a>	Mandatory Drug Fines (modified by <a href="#">AG Opinion 90-022</a> )

Please see page A4 for additional guidance regarding Auditor of State Bulletins and Publications.

### 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	2/14/20CY	2 Kilos of Cocaine	6/25/20CY	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**

## Proceeds From The Sale of Property

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

Name and address of filing agency:

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### 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:

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### I. Receipts

a). Total Fines Received in Calendar Year	<u>\$283.00</u>
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### II. Expenditures

a). Investigations	<u>\$250.00</u>
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b). Prosecution	<u></u>
-----------------	---------

c). Training	<u></u>
--------------	---------

d). Equipment	<u></u>
---------------	---------

e). Personnel	<u></u>
---------------	---------

f). Other*	<u></u>
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Total Expenditures in Calendar Year	<u>\$250.00</u>
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Balance on Hand	<u>\$33.00</u>
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Signature

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Title

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Date

\* Explain on reverse side

## Section F – Prisoner Return Fund

### Fund Description

Pursuant to [R.C. 325.07](#), the Board of County Commissioners (the Board) shall make monthly allowances, or the Board may authorize an advance to the Sheriff, not exceeding fifty percent of the Sheriff's annual salary, from appropriations the Board made to the Sheriff, to each Sheriff for the actual and necessary expenses incurred and expended in pursuing prisoners within or without the State for transporting the prisoners to correctional institutions, for expenses incurred in conveying and transferring persons to or from any state hospital for the mentally ill, any institution for persons with intellectual disabilities, any institution operated by the youth commission, children's homes, county homes, and all similar institutions, and for all expenses of maintaining transportation facilities necessary to the proper administration of the duties of the Sheriff's office.

The County Auditor shall draw a warrant upon the County Treasury, in favor of the Sheriff, as authorized by the Board. If an advance is received, the expenditures to the account are to be recorded and documented as expended.

Upon filing the monthly report (See page F5), the Board shall restore to the fund the amount expended and disbursed by the Sheriff, as approved and allowed by the Board.

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. Any unexpended balance remaining in the fund at the end of each succeeding fiscal year shall be returned to the County treasury.

The Sheriff may elect to make advances to individual deputies in the Sheriff's office who are 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 F3).

#### *Sample Deputy Advance Reconciliation:*

**Name:** Sgt. Harry Winkle  
**Case Number:** 100

1/5/202x      Advance - Check 2523      \$600.00

#### Travel Receipts

1/7/202x	Sheetz	Gas	\$50.00
1/7/202x	Panera	Food	10.36
1/7/202x	Best Western	Hotel	186.68
1/7/202x	Applebees	Food	15.95
1/8/202x	Dunkin Donuts	Food	9.14
1/8/202x	McDonalds	Food	5.69
1/8/202x	Embassy Suites	Hotel	215.84
1/8/202x	LoneStar	Food	16.85
1/9/202x	Dunkin Donuts	Food	10.49
1/9/202x	BP	Gas	60.00

Total Travel Receipts      581.00

Balance of Advance      19.00

Advance Returned - Receipt #3729      19.00

Difference      \$0.00

Completed by: Captain Charlie Bender

Deputy Harry Winkle

## Cashbook

A cashbook is to be maintained to record all receipts and expenditures pertaining to the Prisoner Return Fund. This cashbook should include the date, description of the transaction, debit and credit columns, and a balance column. (See page A1) If the Board authorizes an advance, when the Sheriff receives the prisoner return funds at the beginning of the year, the initial deposit is credited to the account. All expenditures are then debited and documented at the time the money is disbursed. Any funds remaining at the end of the fiscal year shall be returned to the County treasury.

*Sample Transactions (advance method presented):*

Date	Receipt	Check Number	Description
1/1	3695		County Auditor advance for Prisoner Return fund
1/5		2523	Travel advance for return of prisoner
1/12		2527	Travel advance for return of prisoner
1/13	3728		Unexpended travel advance
1/29	3729		Unexpended travel advance
3/10		2769	Travel advance for return of prisoner
3/15	4696		Unexpended travel advance
3/22		2771	Travel advance for return of prisoner
3/31	6593		Unexpended travel advance
8/19		3251	Travel advance for return of prisoner
8/25	6894		Unexpended travel advance
10/15		4159	Travel advance for return of prisoner
10/20	7235		Unexpended travel advance
12/31		4998	Check issued to County treasury to return fund balance to zero

# Individual Cashbook System

## Prisoner Return Fund Cashbook For 20CY

Date	Description	Receipt Number	Check Number	Case Number	Debit	Credit	Balance
1/1/20CY	Initial Deposit	3695				\$15,000.00	\$15,000.00
1/5/20CY	Advance - Sgt. Harry Winkle		2523	100	\$600.00		14,400.00
1/12/20CY	Advance - Sgt. Tom Skooter		2527	222	350.00		14,050.00
1/13/20CY	Unexpended Advance - Sgt. Tom Skooter	3728		222	(15.00)		14,065.00
1/29/20CY	Unexpended Advance - Sgt. Harry Winkle	3729		100	(19.00)		14,084.00
	MTD Total				916.00	15,000.00	
	YTD Total				916.00	15,000.00	14,084.00
3/10/20CY	Advance - Capt. Bill Horns		2769	789	350.00		13,734.00
3/15/20CY	Unexpended Advance - Capt. Bill Horns	4696		789	123.00		13,611.00
3/22/20CY	Advance - Sgt. Dan Hoover		2771	876	675.00		12,936.00
3/31/20CY	Unexpended Advance - Sgt. Dan Hoover	6593		876	(75.00)		13,011.00
	MTD Total				1,073.00	0.00	
	YTD Total				1,989.00	15,000.00	13,011.00
8/19/20CY	Advance - Sgt. Sam Steen		3251	225	560.00		12,451.00
8/25/20CY	Unexpended Advance - Sgt. Sam Steen	6894		225	(20.00)		12,471.00
	MTD Total				540.00	0.00	
	YTD Total				2,529.00	15,000.00	12,471.00
10/15/20CY	Advance - Capt. Charlie Bender		4159	1578	750.00		11,721.00
10/20/20CY	Unexpended Advance - Capt. Charlie Bender	7235		876	(56.00)		11,777.00
	MTD Total				694.00	0.00	
	YTD Total				3,223.00	15,000.00	11,777.00
12/31/20CY	County Treasury - Return Fund Balance to Zero		4998		\$11,777.00	\$0.00	\$0.00

## Reconciliation

A reconciliation is to be performed monthly. See the instructions on page B1. All documents pertaining to reconciliations, including outstanding check lists and lists of reconciling items, must be retained.

*Sample Monthly Bank Reconciliation:*

### Prisoner Return Fund

For March 31, 202x

#### Bank:

Bank Statement Balance	\$12,936
Add - Deposits in Transit	
Receipt #6593 Sgt. Hoover	75
Less - O/S Checks	
None	<u>0</u>
Adjusted Bank Balance	<u><u>\$13,011</u></u>

#### Cashbook:

Cashbook Balance*	\$13,011
Adjustments:	
None	<u>0</u>
Adjusted Cashbook Balance	<u><u>\$13,011</u></u>
Difference	<u><u>\$0</u></u>

\*3/31/202x Balance on Sample Cashbook

## Reports

As provided in [R.C. 325.07](#), each Sheriff shall file under oath a monthly report containing a full, accurate, and itemized account of all the Sheriff's 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.

# Prisoner Return Monthly Report

## XYZ County Sheriff's Office For the Month of July 31, 20CY

Date	Case Number	Requesting Court	Type of Transportation	Person/Persons Transported	Transporting Officer/Officers	Departure	Destination	Miles Traveled	Total Expenses
7/12/20CY	8276-3	Common Pleas	Air	John Willis	T. Murphy/D. Brown	Port Columbus	Los Angeles, CA	4,000	\$2,000.00
7/13/20CY	1346-9	Municipal	Auto	Tom Henry	H. Smith	Sheriffs' Office	State Penitentiary	250	115.00
7/18/20CY	7832-5	Common Pleas	Auto	Martha Moore	R. Williams	Wyandot County	Sheriffs' Office	75	35.00
7/22/20CY	3542-87	Common Pleas	Auto	Harold Miller	W. Phelps	Sheriffs' Office	Orient City	110	95.00
7/25/20CY	3368-0	Common Pleas	Air	Frank Thompson	T. Murphy/D. Brown	Port Columbus	Tampa Bay, FL	2,600	700.00
7/28/20CY	9420-52	Common Pleas	Auto	Wilma Green	B. Jackson	Franklin County	Sheriffs' Office	115	100.00
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.

## Section G – Other Funds

### Registration of Arson Offenders

[R.C. 2909.15](#) requires arson offenders to register with the Sheriff of the county in which the arson offender resides. After registration, the Sheriff shall forward the offender's signed, written registration form, photograph, fingerprints, palm prints, and other materials to the Bureau of Criminal Identification and Investigation (BCI) in accordance with forwarding procedures adopted by the attorney general.

The Sheriff, or the Sheriff's designee, must collect a registration fee of fifty dollars and an annual reregistration fee of twenty-five dollars from each arson offender required to register. Pursuant to [R.C. 2909.15\(F\)](#), prior to the last day of March, June, September and December each year, the Sheriff must send the Attorney General the fees collected during that quarter. A Sheriff may waive a fee for an indigent arson offender or out-of-state arson offender.

### Registration of Sexual Offenders

Ohio's Sex Offender Registration and Notification (SORN) Law requires individuals who are convicted of, pled guilty to, or adjudicated a delinquent child of certain sexually oriented or child victim-oriented crimes register with the Sheriff in the county in which they reside, are employed, and/or attend school or an institution of higher education.

The Sheriff is authorized to charge a registration fee under [R.C. 311.171](#). The amount charged to an offender varies based on the type of offense, age of the offender, and ability of the offender to pay. Consider the requirements set forth in [R.C. 311.171\(C\)](#), (D), and (E). The Sheriff is required to report unpaid fees in accordance with [R.C. 325.31\(C\)](#) and the County may recover those fees in a civil action in the same manner as other money due the County.

Recurring registration fees must be paid into the County general fund. The County must allocate the moneys to the Sheriff and be used by the Sheriff to defray the costs of registering sex offenders and child-victim offenders and providing community notification under [Chapter 2950](#) of the Ohio Revised Code.

The Sheriff is authorized to charge an additional one-time fee of one hundred dollars when an individual registers for the first time under [R.C. 311.172](#). Pursuant to [R.C. 311.172\(B\)](#), the Sheriff shall not refuse to register a person who does not pay the fee required by this section. At the end of each calendar year, the Sheriff shall report to the attorney general all fees that have been due and unpaid for more than one year and that the Sheriff has not previously reported. The attorney general may recover those fees in a civil action. All fees paid to a Sheriff under this Section shall be paid into the County Treasury to be transmitted to the Treasurer of State to be credited to the rape crisis program trust fund under [R.C. 311.172\(C\)](#).

### Continuing Professional Training

[R.C. 109.803](#) requires the Sheriff and officers to complete up to 24 hours of continuing professional training (CPT) each calendar year, as directed by the Ohio Peace Officer Training Commission (OPOTC). A Sheriff may seek a time extension for one or more officer based on emergency circumstances. The Sheriff's time extension request must be filed with OPOTC no later than December 15 in the year in which the extension is requested.

In accordance with [Ohio Administrative Code Section 109:2-18-04](#), as part of the pilot program, the Sheriff also must certify to the Attorney General the total of all salaries to be paid in calendar year 2022 to officers who will receive that training in calendar year 2022 and their hourly rates of pay.

If the Sheriff does not use all of the money, the unused money must be returned to the Attorney General. The Sheriff also must report to the Attorney General the amount of money received, how and when that money was used, and any other information the Attorney General requires with respect to the use of the money. As of the date of this manual, it is unknown if the pilot program will become permanent.

CPT funding may be used to pay for the costs of the associated required training, such as the costs of registration for training seminars, the costs to the local law enforcement agencies of putting on their own training that is compliant with OPOTC-approved curricula, or the cost of regular pay for the time spent by a peace officers when receiving the required 24 hours of training. Please see [Auditor of State Bulletin 2022-004](#) for additional guidance.

### **Concealed Handgun License Issuance Expense Fund**

[R.C. 311.42](#) requires each County to create a concealed handgun license issuance expense fund, a 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 under [R.C. 2923.125](#) and all fees paid by the person seeking a concealed handgun license on a temporary emergency basis under [R.C. 2923.1213](#) into this fund. The County must distribute all fees deposited into the fund except forty dollars of each fee paid by an applicant under [R.C. 2923.125\(B\)](#), fifteen dollars of each fee paid under [R.C. 2923.1213](#), and thirty-five dollars of each fee paid under [R.C. 2923.125\(F\)](#) 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.

The County must distribute all fees deposited into the fund to the Attorney General except for the County's portion of the fees, which are:

1. Forty dollars of each fee paid by an applicant under [R.C. 2923.125\(B\)](#) (applications for concealed handgun licenses),
2. Fifteen dollars of each fee paid under [R.C. 2923.1213](#) (applications for temporary emergency licenses), and
3. Thirty-five dollars of each fee paid under [R.C. 2923.125\(F\)](#) (applications to renew a concealed handgun license).

With approval from the Board of County Commissioners, Sheriffs may spend any County portion of the fees for any of the following:

1. Any costs incurred by the Sheriff in connection with performing any administrative functions related to the issuance of concealed handgun licenses, including, but not limited to, personnel expenses and any costs associated with a firearm safety education program, or a firearm training or qualification program that the Sheriff chooses to fund,
2. Ammunition and firearms to be used by the Sheriff and the Sheriff's employees, and
3. Any costs incurred in constructing, maintaining, or renovating a shooting range to be used by the Sheriff or the Sheriff's employees, including costs incurred for equipment associated with the shooting range.

Please see [Auditor of State Bulletin 2004-003](#) for additional guidance.

### **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, [R.C. 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, [R.C. 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.



When a Court does not order reimbursement of confinement costs under R.C. [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 [R.C. 2929.37](#).

If the County adopts a policy for the County jail, 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 [R.C. 341.26](#), 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 [R.C. 2929.38](#).

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

[R.C. 2929.37\(B\)\(1\)](#) requires the reimbursement coordinator to provide each prisoner covered by the repayment policy with an itemized bill of expenses the prisoner must reimburse. This bill must also state that the prisoner must make payments to the reimbursement coordinator. The reimbursement policy must allow prisoners to make periodic payments on a schedule to be implemented upon a prisoner's release.

The bill the reimbursement coordinator provides prisoners must notify the prisoner that the prisoner has thirty days to dispute the bill by filing a written objection with the reimbursement coordinator. The bill also must provide notice that if the prisoner fails to file written objections, 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 [R.C. 2929.37\(B\)\(2\)](#).

At the hearing held under [R.C. 2929.37\(B\)\(2\)](#), the court shall determine how much of the disputed expenses the prisoner shall reimburse to the County and shall issue a judgment in favor of the Board of County Commissioners for a County-run facility for the amount of the disputed expenses and undisputed expenses for which the prisoner must reimburse the County. The reimbursement coordinator must wait at least 90 days after the court issues the judgment before attempting to enforce the judgment against the prisoner.

[R.C. 2929.37\(C\)](#) provides that if a prisoner does not dispute the itemized bill presented to the prisoner under [R.C. 2929.37\(B\)](#) 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.

[R.C. 2929.37\(D\)](#) provides 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.

[R.C. 2929.37\(E\)](#) provides that neither the reimbursement coordinator nor the Board of County Commissioners, in the case of a County-run facility, shall enforce any judgment by means of execution against the prisoner's homestead.

Any reimbursement received by the County under [R.C. 2929.37](#) shall be credited to the general fund of the County treasury, to be used for general fund purposes.

### **Sheriff's Sales of Real Estate**

[R.C. 2329.152](#) requires the Sheriff to sell real estate at a public auction, unless the presiding court authorizes the judgement creditor's specified private selling officer to conduct the public auction. A County Sheriff must follow the procedures specified in [R.C. 2329.152](#) when conducting the sale.

### **Immobilization of Vehicle Fees**

[R.C. 4503.233](#), 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. The immobilization fee is to be deposited to the fund(s) which initially paid for the immobilization. Please see [Auditor of State Bulletin 1993-021](#) for additional guidance. (Bulletin included within pdf file of pre-1995 bulletins)

## Section H – Other Record Keeping Responsibilities

### Allowance for Prisoners

#### *Monthly Report*

[R.C. 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. 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. An example of the monthly report can be found on page H5. Please note the example does not reflect the figures on the preceding cashbooks. This example is 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 Budget Report*

[R.C. 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.

### Jail Register

Pursuant to [R.C. 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.

Under [Ohio Administrative Code Section 5120:1-8-01](#), the Sheriff is required to implement policies and procedures and produce documentation that shows all inmates are legally committed to the full service jail or minimum security jail and the name of the officer and department responsible for arresting, transporting or committing the inmate. In addition, the Sheriff is required to retain the following information in booking and identification records for each person at the time of commitment in a full service jail or minimum security jail:

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.)

Upon an inmate's release to another agency, the jail shall document the following information:

1. The identity of the receiving officer and the agency;
2. The time and date of the release; and,
3. The authority for the release.

\* Exempt from disclosure under the Ohio Public Records law

In accordance with [R.C. 341.02](#), 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. The Sheriff is required to operate the jail and maintain the records required therein.

Under [Ohio Administrative Code Section 5120:1-8-01](#), the jail shall develop, implement, maintain, and update as necessary a set of generally applicable inmate rules. The rules shall be accessible to all inmates and shall provide information regarding confinement including sleeping hours, meals, mail, work assignments, telephone access, visitation, correspondence, medical care, hygiene, laundry, recreation, programs, rules of conduct, disciplinary procedures and grievance procedures. A staff member or translator shall assist the inmate in understanding the inmate rules if there is a literacy or language problem. The jail shall maintain signed acknowledgements from each inmate acknowledging that the rules were received by and/or explained to them.

In accordance with [R.C. 341.07](#), the Sheriff shall ensure that the prisoner rules of conduct are placed in a conspicuous location within each jail confinement area or are given to each prisoner in written form.

## **Foreign Execution Docket**

[R.C. 311.10](#) requires the Sheriff to keep a foreign execution docket. This docket is a record of all Court orders to complete process, execution or order of sale from any Court or County other than the County in which the Sheriff resides. The docket must include

1. The date of such writ;
2. When the writ was received by the Sheriff;
3. From what Court and County the writ was issued; and,
4. The date and amount of the judgment or decree.

Any information on the writ (or court order) should be duplicated on the docket, including a description of the property, or real estate, offered for sale and any returns of process or execution and bill of costs.

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:

1. The date of issuance and the date of the Sheriff's receipt of the process;
2. The Court and State in which the process was issued;
3. The nature of the process; and,
4. All action taken in relation to such process by the Sheriff's office.

## **Inventory**

[R.C. 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. 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. An example of the annual inventory report can be found on page H6. Please note the example does not reflect the figures on the preceding cashbooks. This example is provided for reference only and may not be inclusive as to what is to appear on the reports required in the Ohio Revised Code.

For internal control purposes, weapons and special equipment assigned to each deputy or other employee should be kept as part of the employee's personnel file. The name of the officer or other employee should be identified and the date each of the items was issued and returned.

## Credit Card Expenditures

A Sheriff may be issued a credit card. Employees of the Sheriff's office may be authorized to use the Sheriff's credit card by the Board of County Commissioners, in accordance with [R.C. 301.27\(C\)](#). A Sheriff's use of that credit card to pay for work-related expenses must be in accordance with the County's credit card policy and [R.C. 301.27](#). Under [R.C. 301.27\(B\)\(2\)](#), no late or finance charges may be permitted as allowable expenses unless authorized by the Board of County Commissioners.

Balances on credit cards must be paid from moneys appropriated to a specific appropriation line item of the Sheriff's office in the County's appropriation measure.

[R.C. 301.27\(E\)\(1\)](#) requires the Sheriff to submit to the Board of County Commissioners (the Board) by the first day of each month an estimate of the work-related expenses listed in [R.C. 301.27\(B\)\(1\)](#) for that month. After receiving the estimate from the Sheriff, the Board can revise the estimate and determine the amount the Board will approve. Once approved, the Board will certify to the County Auditor the estimate along with the specific appropriation line items from which those expenditures are to be made. The Board may authorize, by resolution, the Sheriff to submit estimates for a period longer than one month.

The Board may adopt a resolution under [R.C. 301.27\(E\)\(2\)](#) authorizing the use of a county credit card to either pay for specific classes of the work-related expenses or the use of a specific credit card for any of those work-related expenses listed in [R.C. 301.27\(B\)\(1\)](#), without submitting an estimate of those expenses to the Board. The Board's resolution must specify if the exemption from [R.C. 301.27\(E\)\(1\)](#) extends to a specific card, identified by number, or to one or more of the work related uses found in [R.C. 301.27\(B\)\(1\)](#). If the Board has exempted a credit card for specific uses and the Sheriff seeks to use that card for uses other than those listed in the authorizing resolution, the Sheriff must follow the procedures in [R.C. 301.27\(E\)\(1\)](#). If the Sheriff fails to follow these procedures, the use is considered unauthorized.

Use of any credit card under [R.C. 301.27\(E\)\(2\)](#) is limited to the amount appropriated and encumbered in a specific appropriation line item for the permitted use or uses designated in the authorizing resolution, or, in the case of a resolution that authorizes use of a specific credit card, for each of the permitted uses listed in [R.C. 301.27\(B\)](#), but only to the extent the moneys in those specific appropriation line items are not otherwise encumbered.

If a Sheriff's use of a credit card exceeds the authorized amount specified in the line-item appropriation, the Sheriff can ask the Board of County Commissioners to approve the expenditure after the fact, so long as the County Auditor certifies that the amount of money is in the treasury or in the process of collection to the credit of the appropriate appropriation line item for which the credit card was used, and is free from previous and then-outstanding obligations or certifications.

If the card is used for more than the amount originally authorized and if for any reason that amount is not authorized after the fact, the County treasury shall be reimbursed in the manner specified in [R.C. 301.27\(F\)](#).

Use of credit cards for purposes not permitted in [R.C. 301.27\(B\)\(1\)](#) constitutes a violation of [R.C. 2913.21](#) (misuse of credit cards, a misdemeanor offense).

### *Applicable Auditor of State Bulletins and Publications*

[AOS Bulletin 2016-004](#) Credit Card Cash Withdrawals and Credit Card Controls in General

[AOS Bulletin 2018-003](#) House Bill 312 Amendments to Regulate the Usage of Credit and Debit Cards

### [Ohio Compliance Supplement Section O-12](#)

Please see page A4 for additional guidance regarding Auditor of State Bulletins and Publications.

## **Peace Officer Roster**

[R.C. 109.761](#) requires the Sheriff to report the following to the Ohio Peace Officer Training Commission (OPOTC) within ten days after the occurrence:

1. The appointment or employment of any person by the Sheriff as a peace officer in any full-time, part-time, reserve, auxiliary, or other capacity; and,
2. The termination, resignation, felony conviction, death, or guilty plea of [R.C. 109.77\(F\)](#) of any person who has been appointed to or employed by the Sheriff as a peace officer in any full-time, part-time, reserve, auxiliary, or other capacity and is serving in any of those peace officer capacities.

Pursuant to [R.C. 109.761\(B\)](#), the Sheriff shall provide annually to OPOTC a roster of all persons who have been appointed to or employed by the Sheriff as peace officers in any full-time, part-time, reserve, auxiliary, or other capacity and are serving or have served during the year covered by the report in any of those peace officer capacities. The OPOTC shall specify the date, the manner and format which the annual roster is provided.

## **Record of Office**

[R.C. 2335.38](#) requires the Sheriff to keep a book showing in detail all the moneys paid by the Sheriff into the county treasury. The book must include proper references showing where each item may be found on the respective cashbooks, and giving the names of the parties, in alphabetical order, to whom such money belongs. This book is a record of the Sheriff's office. The Sheriff must furnish a detailed statement of each item to the County Auditor. No sheriff shall receive from his successor in office any fees earned and in the hands of the successor in office, until settlements are all fully made.

## Allowance for Prisoners Report

### XYZ County Sheriff's Office For the Month of July 31, 20CY

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

## Annual Inventory Report

### XYZ County Sheriff's Office For the Year Ended December 31, 20CY

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	20PY	\$90		
Casio - 101 Calculator	Office	544	1	20CY	110		
Slick u-212 Tri-Pod	Det. Brown	545	1	20PY	70		
Black Camcorder Case	Det. Luke	546	1	20PY	60		
Radio Shack Power Pack	Det. Murphy	547	1	20CY	40		
Sharp Calculator	Ch. Deputy	548	1	20PY	80		
Casio - 101 Calculator	Sheriff	549	1	20CY	130		
Minolta 7000 Auto Focus	Sheriff	550	1	20CY	400		
358 Winchester Revolver	Det. Brown	551	1	20CY	350		
358 Winchester Revolver	Det. Luke	552	1	20CY	350		
358 Winchester Revolver	Det. Murphy	553	1	20CY	350		
12 Gauge Remington Shotgun	Det. Brown	554	1	20CY	950		
20PY Ford LTD			1	20PY	20,000		
20CY Ford LTD			1	20CY	20,000		
20CY Ford LTD			1	20CY	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.