

Report on the

Office of Sheriff

Colbert County, Alabama

May 1, 2015 through May 31, 2018

Filed: December 28, 2018



Department of Examiners of Public Accounts

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Rachel Laurie Riddle, Chief Examiner



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Rachel Laurie Riddle
Chief Examiner

Honorable Rachel Laurie Riddle
Chief Examiner of Public Accounts
Montgomery, Alabama 36130

Dear Madam:

Under the authority of the *Code of Alabama 1975*, Section 41-5A-19, as added by Act Number 2018-129, I submit this report on the results of the examination of the Office of Sheriff, Colbert County, Alabama, for the period May 1, 2015 through May 31, 2018.

Sworn to and subscribed before me this
the 7th day of December 20 18.

Lisa Childers
Notary Public

Respectfully submitted,

Laremy McNeill
Examiner of Public Accounts

rb

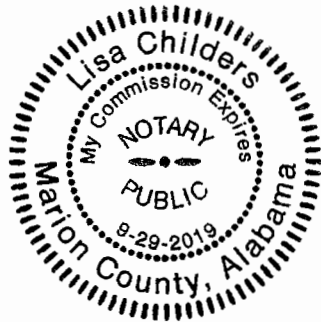


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Department of
Examiners of Public Accounts

SUMMARY

**Office of Sheriff
Colbert County, Alabama
May 1, 2015 through May 31, 2018**

The Office of Sheriff, Colbert County, Alabama, (hereinafter referred to as “Sheriff”) is responsible for law enforcement activities in the county. This includes the operation and administration of the county jail and the custody and feeding of county prisoners in accordance with the *Code of Alabama 1975*, Section 14-6-1. In addition, the Sheriff is responsible for a food and service allowance from the State of Alabama for the feeding of State prisoners housed in the county jail. The Sheriff operates a jail commissary under the authority of the *Code of Alabama 1975*, Section 45-17-232.20. The Sheriff is also responsible for administering the Sheriff’s Fund which accounts for sales of pistol permits pursuant to the *Code of Alabama 1975*, Section 45-17-233, and other miscellaneous receipts. The Civil Process Fee Fund was established under the authority of the *Code of Alabama 1975*, Section 45-17-234. The Circuit Clerk collects a \$12.50 fee on each document served in civil cases and remits collections monthly to the Sheriff. The Sheriff may spend money out of the Sheriff’s Fund and the Civil Process Fund for law enforcement purposes.

Honorable Frank Williamson served as Sheriff during the examination period.

This report presents the results of an examination of the Sheriff and a review of compliance by the Sheriff with applicable laws and regulations of the State of Alabama in accordance with the requirements of the Department of Examiners of Public Accounts under the authority of the *Code of Alabama 1975*, Section 41-5A-12, as added by Act Number 2018-129.

Tests performed during the examination did not disclose any significant instances of noncompliance with applicable state and local laws and regulations.

The Official was invited to discuss the results of this report at an exit conference held at the office of the Colbert County Sheriff. Also in attendance was a representative from the Department of Examiners of Public Accounts: Laremy McNeill, Examiner of Public Accounts.

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Financial Information

Schedule of Cash Receipts, Disbursements and Balances
May 1, 2015 through May 31, 2018

	Sheriff's Fund	General Office Fund
<u>Receipts</u>		
Pistol Permit Fees	\$ 406,460.00	\$
Sex Offender Registration Fees	12,280.00	
Circuit Civil		
Bail Bond Fees		
Removal of Prisoners		1,642.90
Executions		484.55
Commissions on Telephones		12,383.75
Funds Received for Prisoners		
Donations, Refunds and Miscellaneous	20,498.82	
Total Receipts	439,238.82	14,511.20
<u>Disbursements</u>		
County Commission:		
Sex Offender Fees	11,840.00	
Pistol Permit Fees	11,680.50	
Commissions and Incentives		12,383.75
Removals/Extraditions		1,642.90
Law Enforcement Expenses	182,451.12	
Jail Supplies and Expenses		
Equipment Purchases	205,674.92	
Jail Store Vendor		
Inmate Withdrawals		
Miscellaneous		484.55
Total Disbursements	411,646.54	14,511.20
Excess of Receipts Over/(Under) Disbursements	27,592.28	
Balances - May 1, 2015	49,577.43	2,298.26
Balances - May 31, 2018	\$ 77,169.71	\$ 2,298.26

Civil Process Fund	Commissary Fund	Totals
\$	\$	\$
		406,460.00
45.17		12,325.17
76,071.40		76,071.40
20,741.86		20,741.86
8,211.59		9,854.49
		484.55
	104,713.23	117,096.98
	572,330.94	572,330.94
27,526.29	536.74	48,561.85
132,596.31	677,580.91	1,263,927.24
		11,840.00
		11,680.50
		12,383.75
8,211.56		9,854.46
100,753.33	59,282.23	342,486.68
	6,589.38	6,589.38
444.06	7,796.50	213,915.48
	415,614.32	415,614.32
	42,909.39	42,909.39
	29,929.85	30,414.40
109,408.95	562,121.67	1,097,688.36
23,187.36	115,459.24	166,238.88
11,838.98	21,839.07	85,553.74
\$	\$	\$
35,026.34	137,298.31	251,792.62

Description and Source of Funds

The following is a brief summary and description of the different funds that were utilized by the Office of Sheriff, Colbert County, Alabama, for the period May 1, 2015 through May 31, 2018.

- ◆ **Sheriff's Fund** – accounts for the receipt and disbursement of a portion of the pistol permit fee as authorized by the *Code of Alabama 1975*, Section 45-17-233. The Sheriff collects \$15.00 for each permit sold, except for persons age 60 or over, the Sheriff collects \$5.00. \$1.00 of each permit sold is remitted to the Colbert County Commission and the remainder is retained by the Sheriff to be expended for law enforcement purposes in Colbert County. This fund also accounts for the receipt and disbursement of the sex offender fees.

- ◆ **General Office Fund** – accounts for the following:
 - Executions** – accounts for collections and remittances of judgments and courts costs through the service of executions by the Sheriff.

 - Other** – accounts for the receipt and disbursement of funds for cash bonds, fees for serving civil papers and other miscellaneous receipts and disbursements.

- ◆ **Civil Process Fund** – accounts for the receipt and disbursement of the civil process fee as authorized by the *Code of Alabama 1975*, Section 45-17-234. The \$12.50 fee is collected by the Circuit Clerk for each document served by the Sheriff's office. The Sheriff is authorized to spend these funds for law enforcement purposes in Colbert County.

- ◆ **Commissary Fund** – accounts for the receipt and disbursement of prisoner money for commissary items and medical fees as authorized by the *Code of Alabama 1975*, Section 45-17-232.20.