

Report on the

# Office of Sheriff

Pike County, Alabama

November 1, 2014 through May 31, 2018

Filed: February 8, 2019



## Department of Examiners of Public Accounts

401 Adams Avenue, Suite 280

Montgomery, Alabama 36104-4338

P.O. Box 302251

Montgomery, Alabama 36130-2251

Website: [www.examiners.alabama.gov](http://www.examiners.alabama.gov)

*Rachel Laurie Riddle, Chief Examiner*





State of Alabama  
Department of  
**Examiners of Public Accounts**

P.O. Box 302251, Montgomery, AL 36130-2251  
401 Adams Avenue, Suite 280  
Montgomery, Alabama 36104-4338  
Telephone (334) 242-9200  
FAX (334) 242-1775


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, Pike County, Alabama, for the period November 1, 2014 through May 31, 2018.

Sworn to and subscribed before me this  
the 25<sup>th</sup> day of January, 2015.

  
\_\_\_\_\_  
Notary Public

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Respectfully submitted,



Billy E. Jones  
Examiner of Public Accounts



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Department of  
**Examiners of Public Accounts**

**SUMMARY**

**Office of Sheriff  
Pike County, Alabama  
November 1, 2014 through May 31, 2018**

The Office of Sheriff, Pike 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 store under the authority of Act Number 99-545, Acts of Alabama. The Sheriff is also responsible for administering the Law Enforcement Fund which accounts for sales of pistol permits pursuant to Act Number 95-414, Acts of Alabama, and other miscellaneous receipts as well as serving executions.

The Honorable Russell D. Thomas 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 or 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 Pike County Sheriff. Also in attendance were representatives from the Department of Examiners of Public Accounts: Cherie Raffle, Audit Manager and Billy E. Jones, Examiner of Public Accounts.

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# *Financial Information*

***Schedule of Cash Receipts, Disbursements and Balances***  
***November 1, 2014 through May 31, 2018***

	<b>General Office Account</b>	<b>Sheriff's Law Enforcement Fund</b>
<b>Receipts</b>		
Food and Service Allowances	\$ 104,490.00	\$
Service Fees	1,180.00	
Pistol Permit Fees		292,220.00
Sex Offender Registration Fees	7,280.00	
Bail Bond Fees		
Executions	5,390.49	
Funds Received for Prisoners		
Interest		781.18
Jail Store Profits and Commissions		
Seizure Funds		
Deferred Prosecution		675.00
Donations, Refunds and Miscellaneous	137.91	3,472.46
Total Receipts	118,478.40	297,148.64
<b>Disbursements</b>		
Sheriff Thomas - Pike County Feed Bill	104,490.00	
County Commission:		
Sex Offender Fees	7,280.00	
Service Fees	1,180.00	
Inmate Expenses		
Circuit Clerk	5,390.49	
Law Enforcement Expenses		251,378.56
Equipment Purchases		88,234.93
Jail Store Vendor		
Inmate Withdrawals		
Miscellaneous	137.91	
Total Disbursements	118,478.40	339,613.49
Excess of Receipts Over/(Under) Disbursements		(42,464.85)
Balances - November 1, 2014		110,824.62
Balances - May 31, 2018	\$	\$ 68,359.77

Jail Store Fund	Prisoners' Money on Deposit	Drug Seizure Fund	Totals
\$	\$	\$	\$
			104,490.00
			1,180.00
			292,220.00
			7,280.00
10,239.44			10,239.44
			5,390.49
	107,499.61		107,499.61
99.26		135.96	1,016.40
28,564.48			28,564.48
		5,482.35	5,482.35
			675.00
8,200.36			11,810.73
47,103.54	107,499.61	5,618.31	575,848.50
			104,490.00
			7,280.00
			1,180.00
	117.30		117.30
			5,390.49
18,538.58		6,470.00	276,387.14
18,409.58		15,400.00	122,044.51
	88,127.65		88,127.65
	11,863.12		11,863.12
	38.84		176.75
36,948.16	100,146.91	21,870.00	617,056.96
10,155.38	7,352.70	(16,251.69)	(41,208.46)
11,524.45	2,367.26	25,571.96	150,288.29
\$ 21,679.83	\$ 9,719.96	\$ 9,320.27	\$ 109,079.83

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## *Description and Source of Funds*

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The following is a brief summary and description of the different funds that were utilized by the Office of Sheriff, Pike County, Alabama, for the period November 1, 2014 through May 31, 2018.

◆ **General Office Account** – accounts for the following:

**Food and Service Allowance** – accounts for the receipt and disbursement of funds for the feeding of prisoners. The Sheriff received from the State \$1.75 per day per prisoner as a food allowance and from \$.05 to \$1.00 (based upon number of prisoners) per day as a service allowance for preparing and serving the food.

**Service Fees** – accounts for miscellaneous service fees received by the Sheriff's office for serving papers from other counties or states. These funds are remitted to the County General Fund.

**Executions** – accounts for collections and remittances of judgments and court costs obtained through the service of executions by the Sheriff.

**Sex Offender Fees** – accounts for the receipt and disbursement of fees received for sex offender registrations.

◆ **Sheriff's Law Enforcement Fund** – accounts for receipts of law enforcement donations, proceeds from sale of equipment and other miscellaneous items. The Sheriff is authorized to expend these funds for law enforcement purposes in Pike County.

**Sale of Pistol Permits** – accounts for the total collections and remittances of pistol permit sales. Act Number 95-414, Acts of Alabama, authorizes pistol permits to be sold with the proceeds to be remitted to the County General Fund and the Sheriff's Law Enforcement Fund. In fiscal year 1998, an agreement was entered into by the Pike County Commission and the Sheriff which allowed the Sheriff to retain the County's portion of the fee for law enforcement training.

◆ **Jail Store Fund** – accounts for the proceeds from the jail store and vending machines as authorized by Act Number 99-545, Acts of Alabama, with the proceeds to be expended for law enforcement purposes.

◆ **Prisoners' Money on Deposit** – accounts for inmates' money held for purchases made from the jail store. Unused funds are returned to inmates upon their release.

◆ **Drug Seizure Fund** – accounts for funds received from drug seizures as a result of violations of State narcotics statutes. Disbursements from this fund are made for law enforcement expenses.