

Report on the

# Office of Sheriff

Monroe County, Alabama

June 1, 2017 through June 30, 2020

Filed: November 6, 2020



## Department of Examiners of Public Accounts

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*Rachel Laurie Riddle, Chief Examiner*



Rachel Laurie Riddle  
*Chief Examiner*

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

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

Dear Madam:

An examination was conducted on the Office of Sheriff, Monroe County, Alabama, for the period June 1, 2017 through June 30, 2020. Under the authority of the *Code of Alabama 1975*, Section 41-5A-19, I hereby swear to and submit this report to you on the results of the examination.

Respectfully submitted,

M. Lynn Benson  
Examiner of Public Accounts

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Department of  
**Examiners of Public Accounts**

**SUMMARY**

**Office of Sheriff  
Monroe County, Alabama  
June 1, 2017 through June 30, 2020**

The Office of Sheriff, Monroe County, Alabama, (hereinafter referred to as the “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. Additionally, the Sheriff is responsible for a food and service allowance from the federal government as well as the various municipalities within Monroe County for the feeding of each agency’s respective prisoners. The Sheriff operates a jail store under the authority of Act Number 2007-406, Acts of Alabama, and operates a Work Release Program under the authority of the *Code of Alabama 1975*, Section 14-8-31, which authorizes the establishment of a joint State-County work release program, which was approved by the Monroe County Commission on May 22, 1990. The Sheriff is also responsible for administering the Sheriff’s Law Enforcement Fund which accounts for sales of pistol permits pursuant to Act Number 87-481, Acts of Alabama, and other miscellaneous receipts as well as serving executions.

Honorable Thomas Tate served as Sheriff from the beginning of the examination period through January 13, 2019. Honorable Thomas Boatwright served as Sheriff from January 14, 2019 through the remainder of 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.

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

The officials were invited to discuss the results of this report at an exit conference. Sheriff Thomas Boatwright attended the exit conference. Also in attendance was a representative of the Department of Examiners of Public Accounts: Lynn Benson, Examiner. The results of the report were discussed with former Sheriff Thomas Tate by phone.

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# *Financial Information*

***Schedule of Cash Receipts, Disbursements and Balances***  
***June 1, 2017 through June 30, 2020***

	General Office Fund	Sheriff's Law Enforcement Fund	Work Release Fund	Jail Store Fund	Prisoners' Money on Deposit	Federal Forfeiture Fund	Drug Task Force Seizure Fund
<b>Receipts</b>							
Food and Service Allowances	\$ 1,401,238.40	\$	\$	\$	\$	\$	\$
Prisoner Transport	105,776.07						
Service Fees	935.00						
Sex Offender Registration Fees	8,032.10						
Pistol Permit Fees		158,370.00					
Jail Store Proceeds		361.20		52,694.26			
Restitution		621.95					
Bond Fees		5,780.81					
Funds Received for Prisoners					294,504.89		
Donations, Refunds and Miscellaneous		98,063.23		4,108.76	3,574.27		
Total Receipts	1,515,981.57	263,197.19		56,803.02	298,079.16		
<b>Disbursements</b>							
Sheriff Thomas Tate - Feed Bill	178,634.40						
Monroe County Commission - Housing, Service and Federal Mileage	1,117,061.09						
Account Transfer						690.67	
Court Ordered Payments							2,577.50
Inmate Withdrawals					37,748.42		
Jail Store Vendor					145,252.02		
Jail Phone Service Vendor					21,804.00		
Drug Enforcement Expenses		139,725.33					
Law Enforcement Expenses		91,517.44					
Jail Supplies and Expenses				28,368.73			
Uniforms		11,965.08					
Training and Dues		45,823.56					
K-9 Supplies and Expenses		14,880.16					
Travel/Conference Expenses		67,351.96					
Auto and Equipment Repairs		20,847.11					
Equipment Purchases		44,461.08					
Inmate Feeding Expenses							
Miscellaneous	589.35			5,932.43	4,231.56		
Total Disbursements	1,296,284.84	436,571.72		34,301.16	209,036.00	690.67	2,577.50
Excess of Receipts Over/(Under) Disbursements	219,696.73	(173,374.53)		22,501.86	89,043.16	(690.67)	(2,577.50)
<b>Transfers</b>							
Transfers In		296,069.10		83,860.58			
Transfers Out	(224,511.60)			(250,000.00)	(83,860.58)		(2,047.50)
Total Transfers	(224,511.60)	296,069.10		(166,139.42)	(83,860.58)		(2,047.50)
Excess/(Deficit) after Transfers	(4,814.87)	122,694.57		(143,637.56)	5,182.58	(690.67)	(4,625.00)
Balances - June 1, 2017	43,263.32	146,678.15	5,836.08	206,329.96	9,369.06	690.67	20,982.00
Balances - June 30, 2020	\$ 38,448.45	\$ 269,372.72	\$ 5,836.08	\$ 62,692.40	\$ 14,551.64	\$	\$ 16,357.00

***Schedule of Cash Receipts, Disbursements and Balances***  
***June 1, 2017 through June 30, 2020***

	Federal Food Account	Prisoner Feeding Fund Account	State Food Account	State Food Service Account	Municipal Food Account	Totals
<b>Receipts</b>						
Food and Service Allowances	\$	\$ 38,096.05	\$ 29,183.00	\$ 3,387.40	\$ 14,715.00	\$ 1,486,619.85
Prisoner Transport						105,776.07
Service Fees						935.00
Sex Offender Registration Fees						8,032.10
Pistol Permit Fees						158,370.00
Jail Store Proceeds						53,055.46
Restitution						621.95
Bond Fees						5,780.81
Funds Received for Prisoners						294,504.89
Donations, Refunds and Miscellaneous	117.18	14.75	117.73	17.77	117.18	106,130.87
Total Receipts	117.18	38,110.80	29,300.73	3,405.17	14,832.18	2,219,827.00
<b>Disbursements</b>						
Sheriff Thomas Tate - Feed Bill						178,634.40
Monroe County Commission - Housing, Service and Federal Mileage						1,117,061.09
Account Transfer						690.67
Court Ordered Payments						2,577.50
Inmate Withdrawals						37,748.42
Jail Store Vendor						145,252.02
Jail Phone Service Vendor						21,804.00
Drug Enforcement Expenses						139,725.33
Law Enforcement Expenses						91,517.44
Jail Supplies and Expenses						28,368.73
Uniforms						11,965.08
Training and Dues						45,823.56
K-9 Supplies and Expenses						14,880.16
Travel/Conference Expenses						67,351.96
Auto and Equipment Repairs						20,847.11
Equipment Purchases						44,461.08
Inmate Feeding Expenses	79,322.76	38,378.10	19,777.15	1,058.93	11,630.65	150,167.59
Miscellaneous	137.98	35.55	138.53	38.57	137.98	11,241.95
Total Disbursements	79,460.74	38,413.65	19,915.68	1,097.50	11,768.63	2,130,118.09
Excess of Receipts Over/(Under) Disbursements	(79,343.56)	(302.85)	9,385.05	2,307.67	3,063.55	89,708.91
<b>Transfers</b>						
Transfers In	180,490.00	48,549.23				608,968.91
Transfers Out	(34,404.55)		(9,385.05)	(2,307.67)	(2,451.96)	(608,968.91)
Total Transfers	146,085.45	48,549.23	(9,385.05)	(2,307.67)	(2,451.96)	
Excess/(Deficit) after Transfers	66,741.89	48,246.38			611.59	89,708.91
Balances - June 1, 2017						433,149.24
Balances - June 30, 2020	\$ 66,741.89	\$ 48,246.38	\$	\$	\$ 611.59	\$ 522,858.15

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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, Monroe County, Alabama, for the period June 1, 2017 through June 30, 2020.

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

**Food and Service Allowance** – accounts for the receipt and disbursement of funds for the feeding of prisoners through July 2018. 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. These funds are remitted to the Prisoner Feeding Fund Account. The Sheriff also receives funds for housing federal prisoners. Funds for housing federal prisoners is remitted to the Federal Food Account. A portion of these funds are remitted to the County General Fund, per agreement.

**Removal of Prisoners** – accounts for reimbursements from the State for the removal of prisoner expenses incurred by the Sheriff in transporting felony prisoners to the State.

**Sex Offender Fees** – sex offender fees are collected pursuant to the *Code of Alabama 1975*, Section 15-20A-22. Fees are to be used to defray the costs of sex offender registration, verification, and notification.

◆ **Sheriff's Law Enforcement Fund** – accounts for the receipt and disbursement of the pistol permit fee as authorized by Act Number 87-481, Acts of Alabama, page 732. The Sheriff is authorized to expend these funds for law enforcement purposes in Monroe County.

◆ **Work Release Fund** – accounts for the receipt and disbursement of the percentage (25%) of gross wages of the inmates when participating in the work release program as authorized by the *Code of Alabama 1975*, Section 14-8-31.

◆ **Jail Store Fund** – accounts for the proceeds from the jail store which is operated pursuant to Act Number 2007-406, Acts of Alabama. The jail store is operated for the benefit of inmates incarcerated in the County Jail.

◆ **Prisoners' Money on Deposit** – accounts for the inmates' share of wages earned while participating in the work release program.

◆ **Federal Forfeiture Fund** – accounts for federal sharing proceeds of asset forfeitures from the Drug Enforcement Administration of the U. S. Department of the Treasury and the U. S. Department of Justice as required by the "Guide to Equitable Sharing of Federally Forfeited Property for State and Local Law Enforcement Agencies". These funds must be maintained and expended in accordance with those requirements.



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## *Description and Source of Funds*

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- ◆ **Drug Task Force Seizure Fund** – accounts for funds seized by the Drug Task Force of the 35<sup>th</sup> Judicial Circuit. These funds are held awaiting action from the court as to proper disposition of the seized funds.
  
- ◆ **Federal Food Account** – accounts for receipts and disbursements for the feeding of Federal prisoners. The Sheriff began maintaining this account in July 2018.
  
- ◆ **Prisoner Feeding Fund Account** – accounts for the receipt and disbursement of funds for the feeding of prisoners beginning July 2019. The Sheriff received from the State \$2.25 per day per prisoner as an allowance for preparing food, serving food and other services incidental to the feeding of prisoners in the county jail.
  
- ◆ **State Food Account** – accounts for the receipt and disbursement of funds for the feeding of prisoners beginning July 2018. The Sheriff received from the State \$1.75 per day per prisoner as a food allowance for preparing and serving the food. The account was closed and combined with State Food Service Account to form the Prisoner Feeding Fund Account in July 2019.
  
- ◆ **State Food Service Account** – accounts for the receipt and disbursement of funds for the feeding of prisoners beginning July 2018. The Sheriff received from the State from \$.05 to \$1.00 (based upon number of prisoners) per day as a service allowance for preparing and serving the food. This account was closed and combined with the State Food Account to form the Prisoner Feeding Fund Account in July 2019.
  
- ◆ **Municipal Food Account** – accounts for the receipt and disbursement of funds for the feeding of prisoners beginning July 2018. The Sheriff received a contracted amount per day from the various cities in Monroe County for preparing and serving food to the Municipals' prisoners housed in the county jail.