

# Understanding the Sheriff's Monthly Financial Statement

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## WV Code §6-8-6

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“The sheriff shall from time to time make to the county court of his county, or other tribunal in lieu thereof, such reports as such court or tribunal may direct, respecting his receipts and disbursements, and the state of the county treasury; or any other matter committed to his charge, or pertaining to the finances of the county.”

# Purpose of the Statement

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- Record of receipts and disbursement of each fund
  
- Reconciliation of book balances to bank balances

# Frequency of Reporting

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- Financial Statement should be prepared monthly
- Preferably by the 10<sup>th</sup> day of each month
- Copy should be given to the County Clerk & to the County Commission

# Format of Statement

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- Should contain 6 columns
  - Name of Fund
  - Beginning Balance
  - All Taxes Collected
  - All Other Revenues
  - Less: Orders Issued
  - Ending Balance
- Each county fund should be listed
- Each column is totaled
- Money in the depositories (bank) & on hand is shown at the bottom
- Totals should match

# Format of Statement

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- Beginning Balance
  - Should match back to ending balance of prior month statement
- All Taxes Collected
  - Includes all property taxes collected both personal & real for current year & prior years
- All Other Revenues
  - Miscellaneous receipts of the county; anything that is received that is not property tax revenue
- Less: Orders Issued
  - Includes all checks written for the month
- Ending Balance
  - The remaining balance in the fund at the end of the month

# Format of Statement

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- Balance in county depositories at the end of the month
  - Balances as shown on the bank statements
  - Includes all county bank accounts both checking & savings
- Outstanding Orders
  - Total of all checks that have been issued but have not yet cleared the bank
  - These are subtracted from the bank balances
- Deposits in Transit
  - Total of all money that has been deposited in the bank but has not yet been credited by the bank (often happens on last day of the month)

# Format of Statement

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- Cash on Hand
  - Daily till (money in cash drawers)
  - Jury/witness vouchers not yet reimbursed
  - NSF checks
- Miscellaneous Adjustments
  - Should only include extraordinary adjustments
  - Should be documentation on hand to back up these adjustments
- Difference
  - This is the difference, if any, between the total funds & the total reconciled bank balances
  - This should be zero
  - If there is a difference, it should be investigated and explained.



# Monthly Balancing of Cash

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- The Statement itself should balance
  - total Ending Balance of the funds should equal the total reconciled Balance of County Depositories & cash on hand
- The Sheriff's records & the County Clerk's records should balance
  - These 2 offices should be comparing this report to the County Clerk's trial balances to be sure they match.
  - Discrepancies should be investigated, and any errors found should be corrected immediately.

# Common Reasons for Differences

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- If there is more money showing in the ending fund balances than in the bank
  - A receipt could have been recorded twice.
  - An order issued may have not been recorded.
  - A check could have been duplicated on the outstanding list.
  - A cash item or cash on hand could have been excluded.

# Common Reasons for Differences

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- If there is more money showing in the bank than in the ending fund balances
  - A receipt could have not been recorded
  - Could be an error in tax collection receipting
  - An order issued (check) could have been recorded twice
  - A deposit in transit could have been listed twice
  - An outstanding check could have been excluded from the list

# Uniform Accounting System

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Each County maintains a set of accounts known as funds. These funds are either required by West Virginia Code or have been created by an order from the county commission. Each fund has its own set of special requirements.

Every County fund should be listed on the Sheriff's Monthly Financial Statement.

# General County Fund

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- Fund 1
- WV Code §7-5-1
- Budget must be approved by Auditor's office each year
- Revenues:
  - All public money authorized by WV Code, and all public money collected by county officials are to be deposited into this fund, unless authorized to be receipted into another fund by WV Code or by order of the County Commission creating a special fund.
- Expenditures:
  - All legal and proper claims filed against the county, as authorized by the County Commission, and properly signed by the County Clerk and the Sheriff.

# Coal Severance Fund

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- Fund 2
- WV Code §11-13A-6(h) & (i)
- Budget must be approved by Auditor's office each year
- Revenues:
  - Money distributed to the County from the State Treasurer's office
- Expenditures:
  - Can be used for the same purposes as the General fund with the exception that no more than 25% can be used for salaries

# Dog and Kennel Fund

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- Fund 3
- WV Code §19-20-10
- Revenues:
  - All registration fees, head taxes, and fees and costs for impounding and disposing of dogs
- Expenditures:
  - To pay the actual expenses incurred in carrying out the provisions of this article
  - To pay for the services and/or expenses of the dog warden, his deputies, poundkeepers, and other such employees
  - To pay for the purchase, procurement, rental, construction, operation, maintenance, and repair of any property, devices or facilities reasonably necessary and required to carry out the provisions of this article

# General School Fund

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- Fund 4
- WV Code §7-5-15
- Revenues:
  - Fines levied and collected in the Magistrate Court and various other fines and penalties as set out in WV Code
- Expenditures:
  - Cost of auditing the accounts of the magistrates
  - Amounts of costs and fees paid into the regional jail for care of prisoners
- Special Note:
  - All expenses of this fund should be paid prior to 12/31 each year so that the remaining balance can be forwarded to the State.



# Worthless Check Fund

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- Fund 6
- WV Code §61-3-39h
- Revenues:
  - Costs collected by magistrate court for issuance of worthless check notices
- Expenditures:
  - Pay or defray the expenses of providing a deputy sheriff to serve warrants for worthless check offenses or providing additional deputy clerks in the magistrate office to process worthless check cases
  - After these expenses have been paid or determined unnecessary, money can be used for baliff, service of process, magistrate court rent, or other expenses of magistrate office
- Special Note:
  - All expenses of this fund must be approved by the court administrator's office of the supreme court of appeals

# Home Confinement Fund

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- Fund 8
- WV Code §62-11B-7
- Revenues:
  - All home incarceration fees remitted
- Expenditures:
  - To administer a home incarceration program, including the purchase of electronic monitoring devices and other supervision expenses

# Concealed Weapons Fund

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- Fund 59
- WV Code §61-7-4
- Revenues:
  - The application fee for a license to carry a deadly weapon and any fees for replacement of lost or stolen licenses received by the Sheriff. The fund shall be interest-bearing with interest earned to be credited to the fund.
- Expenditures:
  - To be expended by the Sheriff to pay the costs associated with issuing concealed weapons licenses. Any surplus on hand at the end of the fiscal year may be expended for other law-enforcement purposes or operating needs of the Sheriff's office, as the Sheriff may deem appropriate.

# Jury & Witness Fees Fund

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- Fund 71
- WV Code §52-1-17 to §52-1-20
- Revenues:
  - Reimbursement for payments made to jurors and witnesses. Statement must be submitted to Supreme Court for reimbursement.
- Expenditures:
  - To make payments to jurors and witnesses
- Special Note:
  - Can be included as cash items as mentioned before

# Community Criminal Justice Fund

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- Fund 72
- WV Code §62-11C-8
- Revenues:
  - All fees remitted by the municipal, magistrate and circuit clerks pursuant to §62-11C-7 and all funds appropriated by a county commission §62-11B-7 and all funds provided by the subcommittee for approved community corrections programs (day report centers)
- Expenditures:
  - To be expended by order of the County Commission upon recommendation of the Community Criminal Justice Board in furtherance of the operation of the community corrections program

# Special Law Enforcement Investigation Fund

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- Fund 73
- WV Code §60A-7-706 & 707
- Revenues:
  - Proceeds from property that was seized and then forfeited and interest earned on all deposits
- Expenditures:
  - To defray the costs of protracted or complex investigations, to provide additional technical equipment or expertise, to provide matching funds to obtain federal grants or for such other law-enforcement purposes as deemed appropriate.
  - Not to be used for regular operating needs.

# Motor Vehicle License Fund

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- Fund 311
- WV Code §17A-3-17
- Revenues:
  - License fees from motor vehicle collections
- Expenditures:
  - Remitted to state each month
  - County's share deposited to General County fund

# Criminal Charges Fund

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- Fund 312
- WV Code §62-5-5
- Revenues:
  - Costs that are taxed in a court order and paid by the defendant, such as jury costs, court appointed attorney charges, witness fees, drug testing fees, etc.
  - Money comes from Circuit Court or Magistrate Court
- Expenditures:
  - Remitted to state each month



# Court Reporter Fund

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- Fund 313
- WV Code §6-9-3 and §51-7-6
- Revenues:
  - Fee for the service of a state court reporter in both civil and misdemeanor cases
  - Collected by the clerk of the court & remitted to Sheriff
- Expenditures:
  - Remitted to state each month

# State Fine Fund

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- Fund 314
- WV Code §62-4-1
- Revenues:
  - Fines levied by the Circuit Court
  - Collected by the Circuit Clerk & remitted to Sheriff
- Expenditures:
  - Remitted to state each month

# State Police Fund

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- Fund 315
- WV Code §61-7-4
- Revenues:
  - Before any approved concealed weapons license shall be issued or become effective, the applicant shall pay to the sheriff a fee of \$15
- Expenditures:
  - Remitted to the WV State Police within 30 days of receipt

# State Current Fund

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- Fund 316
- WV Code §6-9-3
- Revenues:
  - Property tax collections, interest earned, and other revenues collected by the Sheriff for the State of WV
- Expenditures:
  - Remitted to the State of WV by Nov. 15 & Apr. 15

# Tax Lien Fund

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- Fund 364
- WV Code §11A-3-11
- Revenues:
  - Money from the tax lien sale in excess of the amount of taxes, interest and charges due
- Expenditures:
  - If the property is redeemed, the money is returned to the purchaser of the tax lien.
  - If the property is not redeemed, the surplus shall be distributed by the Sheriff in the manner provided by law for the distribution of property taxes collected

# Delinquent & Nonentered Land Fund

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- Fund 365
- WV Code §11A-3-64
- Revenues:
  - Proceeds of all redemptions and sales paid to the Sheriff for delinquent nonentered land
- Expenditures:
  - Out of the total proceeds of each sale or redemption, the Sheriff shall pay the cost for preparing and publishing the notice of auction, the deputy commissioner's fees, state auditor's fees, sheriff's sale costs and fees, & taxes and interest

# Tax Distribution Funds

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- Fund 316, 373-376, 378-402
- WV Code Chapter 11
- Revenues:
  - Property tax collections, interest earned, and other revenues collected by the Sheriff
- Expenditures:
  - Money is remitted to each designated taxing entity by the 10<sup>th</sup> of the month following collection
  - Must provide details to the taxing entities

QUESTIONS?