

Office of Sheriff

Bullock County, Alabama

September 1, 2020 through June 30, 2025

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ALABAMA DEPARTMENT OF
EXAMINERS of Public Accounts

Rachel Laurie Riddle, *Chief Examiner* | **334-777-0500** | **www.alexaminers.gov**

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Rachel Laurie Riddle
Chief Examiner

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

Dear Madam:

An examination was conducted on the Office of Sheriff, Bullock County, Alabama, for the period September 1, 2020 through June 30, 2025. 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,

Maria Garcia

Maria Garcia
Examiner of Public Accounts

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Department of
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EXAMINER'S SUMMARY

Office of Sheriff
Bullock County, Alabama
September 1, 2020 through June 30, 2025

PURPOSE AND SCOPE OF THE EXAMINATION

This report presents the results of an examination of the Office of Sheriff, Bullock County, Alabama (hereinafter referred to as the "Sheriff") and a review of the Sheriff's compliance 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.

The Agency Overview contained in this report provides information on the Sheriff's operating authority. The Sheriff's financial information for the examination period is contained in Exhibit 1. Honorable Raymond D. Rodgers served as Sheriff during the examination period.

RESULTS OF THE EXAMINATION

Instances of noncompliance with state and local laws and regulations and other matters were found during the examination as shown on the Schedule of State and Local Compliance and Other Findings and they are summarized below.

Findings

- 2025-001: The Sheriff failed to ensure all money was receipted and deposited in a timely manner. This finding was previously reported as Finding 2009-006 and Finding 2020-007.

- 2025-002: The Sheriff failed to ensure all sex offender registration fees were properly receipted and disbursed to the County Commission. This finding was previously reported as Finding 2020-002.

- 2025-003: The Sheriff failed to ensure the required annual information was submitted to the Department of Examiners of Public Accounts. This finding was previously reported as Finding 2020-004.

- 2025-004: The Sheriff failed to ensure accurate cashbooks were maintained for all funds and accounts and data was backed up in a timely manner. This finding was previously reported as Finding 2011-002 and Finding 2020-005.

- 2025-005: The Sheriff failed to prepare accurate monthly bank reconciliations or an analysis of balances on hand for all accounts under his control. This finding was previously reported as Finding 2009-001 and Finding 2020-006.

- 2025-006: The Sheriff failed to ensure pre-numbered checks were used for all funds and documentation for all disbursements, in any form, was acquired and retained for examination review. This finding was previously reported as Finding 2007-001 and Finding 2020-008.

- 2025-007: The Sheriff failed to ensure the completeness and accuracy of the jail register which resulted in incorrect reimbursements claimed pursuant to the ***Code of Alabama 1975***, Section 14-6-42. This finding was previously reported as Finding 2009-003 and Finding 2020-009.

- 2025-008: The Sheriff failed to properly account for prisoners' money on deposit. This finding was previously reported Finding 2016-003 and Finding 2020-010.

- 2025-009: The Sheriff failed to properly account for confiscated property. This finding was previously reported as Finding 2011-001 and Finding 2020-011.

- 2025-010: The Sheriff failed to maintain a complete inventory of all assets acquired. This finding was previously reported as Finding 2009-004 and Finding 2020-012.

- 2025-011: The Sheriff failed to ensure that pistol permits were accurately accounted for and the correct fees were collected.

CHARGES AGAINST THE OFFICIAL

As reflected on Exhibit 2, the charges against the Sheriff and administrator totaling $1,524.83 resulted from money received by the Sheriff's Office that was not deposited into the official bank account. Official demand was made on the Sheriff and administrator to pay the charges. Prior to the hearing with the Chief Examiner, the Sheriff repaid these amounts.

EXIT CONFERENCE

The Official was invited to and attended an exit conference to discuss the results of the examination. Representing the Department of Examiners of Public Accounts were Samantha Pearson, Audit Manager and Maria Garcia, Examiner.

Department of
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AGENCY OVERVIEW

Office of Sheriff
Bullock County, Alabama
September 1, 2020 through June 30, 2025

The Office of Sheriff, Bullock 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. 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 45-6-233, and for profits received from the jail store operated under the authority of the ***Code of Alabama 1975***, Section 45-6-232.01. The Sheriff also accounts for removal of prisoners, prisoners' money on deposit, serving executions, registration fees and other miscellaneous receipts.

The following is a brief summary and description of the different funds that were utilized by the Sheriff for the period September 1, 2020 through June 30, 2025.

- ***Sheriff's Fund*** – this fund accounts for the following items:

  Sale of Pistol Permits – accounts for the receipts and disbursements of pistol permits authorized by the ***Code of Alabama 1975***, Section 45-6-233. The Sheriff is authorized to charge a pistol permit fee of $20.00 which is distributed to the Sheriff's Fund to be used at the discretion of the Sheriff.

  Vending Machine/Jail Store Proceeds – accounts for the receipts and disbursements of proceeds from the sale of items that the inmates purchase pursuant to the ***Code of Alabama 1975***, Section 45-6-232.01. The proceeds are to be expended for law enforcement purposes at the direction of the Sheriff.

  Bail Bond Proceeds – accounts for proceeds from the Bail Bond Fees authorized by the ***Code of Alabama 1975***, Sections 12-19-311 and 12-19-312. The proceeds are to be expended for operation of the jail.

- ***Prisoners' Money on Deposit Fund*** – accounts for the receipts and disbursements of inmates' money held for purchases made from the Jail Store. Unused funds are returned to inmates upon their release.

- ***Project Lifesaver Fund*** – accounts for the receipt and disbursement of funds for the Project Lifesaver Program. This program was discontinued and the account was closed in May 2025.

- ***Prisoner Feeding Fund*** – accounts for receipt and disbursement of funds for the feeding of prisoners. Pursuant to the ***Code of Alabama 1975***, Section 14-6-42, the Sheriff received from the State $2.25 per day for each prisoner for the food and the services for preparing food, serving food, and other services incidental to the feeding of prisoners in the county jail. Beginning October 1, 2024, the amount paid by the State increased to $2.50 per day per prisoner as provided by law.

Schedule of State and Local Compliance and Other Findings

Ref. No.	Finding/Noncompliance
2025-001	**Finding:** The *Minimum Accounting Requirements for the Office of Sheriff* as prescribed by the Chief Examiner of Public Accounts under the authority of the ***Code of Alabama 1975***, Section 41-5A-21, require the Sheriff to establish internal control procedures to include a control environment that provides reasonable assurance that the statutorily required functions of the office are met. These controls include the issuance of receipts and timely deposits of all money collected. Testing of cash receipts and deposits revealed the following issues: ✓ Copies of deposit slips and checks received were not retained to support the amounts deposited. ✓ Images of deposit slips included with the bank statements did not always match the amount counted and deposited in the bank for the Prisoners' Money on Deposit Fund. Multiple errors were noted in the deposit amounts counted by the Sheriff's office resulting in differences between receipts and deposits in the bank. ✓ Receipt books were used only for the collection of Sex Offender Registration Fees and Prisoners' Money on Deposit. Due to infrequent deposits, which were generally made one to two times per month, receipts could not be reconciled to the related deposits. ✓ Deposits into the Sheriff's Fund and the Prisoners' Money on Deposit Fund were not made timely. ✓ Deposits into the Sheriff's Fund and Project Lifesaver Fund contained unidentified amounts. ✓ Some receipt books for the Sheriff's Fund and the Prisoners' Money on Deposit Fund were not provided for inspection. ✓ Money received was not always properly safeguarded prior to deposit into the bank account. ✓ Two bail bond fee checks totaling $63.83 could not be traced to deposit into the official bank account. ✓ Money received by the Sheriff's Office on behalf of inmates totaling $1,461.00 could not be traced to deposit into the official bank account. The Sheriff failed to ensure all money was receipted and deposited in a timely manner. As a result, money was exposed to risk of loss and theft. Amounts totaling $1,524.83 could not be traced to deposit in the official's bank account and is reflected as charges against the Sheriff and administrator as shown on Exhibit 2. This finding was previously reported as Finding 2009-006 and Finding 2020-007. **Recommendation:** The Sheriff should ensure that all money received is receipted and deposited timely and intact.

Ref. No.	Finding/Noncompliance
2025-002	**Finding:** The *Minimum Accounting Requirements for the Office of Sheriff* as prescribed by the Chief Examiner of Public Accounts under the authority of the ***Code of Alabama 1975***, Section 41-5A-21, state that a Sheriff should establish internal control procedures to include a control environment that provides reasonable assurance that the statutorily required functions of his office are met. These controls would include: 1) Documentation of collections through pre-numbered receipts; 2) Daily deposits of collections; 3) Documentation of remittances through pre-numbered checks; 4) Timely remittances of collections due to other agencies; 5) Retention of supporting documentation of the make-up of each remittance; and 6) The recording of all financial activity in an official cashbook of the Sheriff's Office. Sex offender registration fees charged pursuant to the ***Code of Alabama 1975***, Section 15-20A-22, are collected by the Sheriff's Office to be remitted to the County Commission. During testing of these fees, it was noted that receipts were not written for all money collected. Furthermore, the money that was receipted was not deposited into an official bank account of the Sheriff. Instead, this money was held by an employee of the Sheriff's Office who would periodically deliver the money to the County Commission for deposit into their bank account. In an attempt to reconcile receipts written for these fees to amounts deposited by the County Commission, it was noted that the County Commission had more fees deposited than receipts written by the Sheriff. Additionally, there was no cashbook maintained by the Sheriff detailing the fees collected and subsequently disbursed. The Sheriff failed to ensure all sex offender registration fees were receipted using official receipt books, deposited into the Sheriff's bank account, disbursed using official checks of the Sheriff's Office, or recorded in any cashbook of the Sheriff's Office. As a result, adequate internal control procedures were not established over the collection, disbursement and accounting of sex offender registration fees, exposing this money to loss or theft. This finding was previously reported as Finding 2020-002. **Recommendation:** The Sheriff should ensure the collection, daily deposit, timely remittance, and recording of the financial activity of the Sex Offender Registration Fees collected by his office pursuant to the ***Code of Alabama 1975***, Section 15-20A-22.

Ref. No.	Finding/Noncompliance
2025-003	**Finding:** The *Minimum Accounting Requirements for the Office of Sheriff* as prescribed by the Chief Examiner of Public Accounts under the authority of the ***Code of Alabama 1975***, Section 41-5A-21, require that each Sheriff submit certain financial information electronically to the Department of Examiners of Public Accounts at the end of each fiscal year. This information is to be submitted to the Department of Examiners of Public Accounts no later than December 31st, following the end of each fiscal year. The Sheriff's Office did not submit the required annual information to the Department of Examiners of Public Accounts for the fiscal year 2020. Additionally, the Sheriff's Office only submitted partial information for fiscal years 2021, 2022, 2023 and 2024. The Sheriff did not ensure the submission of annual information as required by the Minimum Accounting Requirements. As a result, the Sheriff did not comply with the *Minimum Accounting Requirements for the Office of Sheriff*. This finding was previously reported as Finding 2020-004. **Recommendation:** The Sheriff should ensure compliance with the *Minimum Accounting Requirements for the Office of Sheriff*.

Ref. No.	Finding/Noncompliance
2025-004	**Finding:** The *Minimum Accounting Requirements for the Office of Sheriff* as prescribed by the Chief Examiner of Public Accounts under the authority of the ***Code of Alabama 1975***, Section 41-5A-21, require the Sheriff to maintain books and records that reflect all of the financial activities of the office, i.e. a cashbook. These records shall reflect the source of all money received by the Office of Sheriff for each fund and shall also reflect the disbursements/expenses that are paid. Electronic records shall have distinctive account codes for each category of receipts and disbursements and shall provide totals for each receipt and disbursement category. The Sheriff is also required to properly safeguard records by ensuring data is backed up in a timely manner. In testing the cashbooks of the Sheriff's official funds, the following issues were noted: ✓ No cashbooks were established for the Sheriff's Project Lifesaver Fund for the examination period. ✓ Cashbooks for other funds were provided but for the months which were provided were not categorized by receipts and disbursements and contained numerous posting errors and omissions. ✓ Cashbooks that were maintained were maintained by month and did not incorporate the prior months balances. ✓ Proper backups of the computer files were not maintained by the Sheriff's Office. The Sheriff did not ensure accurate cashbooks were maintained for all funds. Furthermore, the Sheriff did not have procedures in place to ensure data was backed up in a timely manner. As a result, financial activity of the Sheriff's Office was not adequately maintained and safeguarded as required by the *Minimum Accounting Requirements for the Office of Sheriff*. This finding was previously reported as Finding 2011-002 and Finding 2020-005. **Recommendation:** The Sheriff should establish and maintain cashbooks that meet the *Minimum Accounting Requirements for the Office of Sheriff* as prescribed by the Chief Examiner. The Sheriff should also ensure the accuracy and completeness of the cashbooks. The Sheriff should ensure the backup and maintenance of computer records.

Ref. No.	Finding/Noncompliance
2025-005	**Finding:** The *Minimum Accounting Requirements for the Office of Sheriff* as prescribed by the Chief Examiner of Public Accounts under the authority of the ***Code of Alabama 1975***, Section 41-5A-21, state that the Sheriff shall ensure all bank account balances are reconciled monthly. Bank account balances shall be reconciled to the cashbook balances and shall include an analysis of the balances on hand. Documentation of monthly bank reconciliations was not provided during the examination. Cashbooks that were prepared appear to be posted from the bank statements. Counter deposits slips were widely used allowing for incorrect bank account numbers to be entered causing money to be deposited into the wrong bank accounts. The Sheriff did not prepare accurate monthly bank reconciliations or an analysis of balances on hand for all accounts under his control. This resulted in amounts which were deposited into the wrong bank account and other reconciling items not being identified, detected, and resolved. Identified issues were brought to the attention of the Sheriff and transfers were made to correct known errors prior to the conclusion of the examination. This finding was previously reported as Finding 2009-001 and Finding 2020-006. **Recommendation:** The Sheriff should establish and maintain cashbooks for all bank accounts that meet the *Minimum Accounting Requirements for the Office of Sheriff* as prescribed by the Chief Examiner. The Sheriff should ensure monthly bank reconciliations with analysis of the balances on hand are performed timely.

Ref. No.	Finding/Noncompliance
2025-006	**Finding:** The *Minimum Accounting Requirements for the Office of Sheriff* as prescribed by the Chief Examiner of Public Accounts under the authority of the ***Code of Alabama 1975***, Section 41-5A-21, require the Sheriff to establish internal control procedures to include a control environment that provides reasonable assurance that the statutorily required functions of the office are met. These controls include the issuance of pre-numbered checks, use of authorized credit cards and the retention of documentation in support of these disbursements. Additionally, disbursements should only be made for allowable purposes. The following issues were noted with checks and disbursements: ✓ During the examination period, the Sheriff's Fund used counter checks for disbursements instead of pre-numbered checks. ✓ In the Prisoners' Money on Deposit Fund, check numbers 1311 through 1340 were not available for review. These checks did not clear the bank account during the examination period and were not on hand. ✓ Testing of the Sheriff's Fund and Prisoner Feeding Fund revealed that adequate supporting documentation for multiple disbursements was not originally available. After numerous requests, additional information was provided to demonstrate the allowable purpose. The Sheriff failed to ensure pre-numbered checks were used for all funds and documentation for all disbursements, was acquired and retained for examination review. Failure to document disbursements could result in unallowable disbursements being made from the Sheriff's accounts. This finding was previously reported as Finding 2007-001 and Finding 2020-008. **Recommendation:** The Sheriff should establish and maintain internal control procedures to ensure documentation is retained in support of all disbursements of money and that all disbursements are made for allowable purposes and that pre-numbered checks are used for all disbursements.

Ref. No.	Finding/Noncompliance
2025-007	**Finding:** Pursuant to the ***Code of Alabama 1975***, Section 36-22-8, the Sheriff must keep a well-bound book, commonly known as a jail register, in which he must enter a description of each prisoner received into the county jail, showing the name, age, sex, color and any other distinguishing marks, together with the charge for which such prisoner is held, the order and date of commitment and the order and date of release. Testing revealed accurate release dates were not always maintained and posted to the jail register. The Sheriff failed to ensure the completeness and accuracy of the jail register which in turn compromises the accuracy of the reimbursements claimed pursuant to the ***Code of Alabama 1975***, Section 14-6-42. As a result, the Sheriff could submit inaccurate feed bills for reimbursement resulting in overpayments or underpayments from the State of Alabama. This finding was previously reported as Finding 2009-003 and Finding 2020-009. **Recommendation:** The Sheriff should ensure the completeness and accuracy of the Jail Register as well as the accuracy of subsequent claims for reimbursement for food based upon the Jail Register.

Ref. No.	Finding/Noncompliance
2025-008	**Finding:** The *Minimum Accounting Requirements for the Office of Sheriff* as prescribed by the Chief Examiner of Public Accounts under the authority of the ***Code of Alabama 1975***, Section 41-5A-21, state that the Sheriff shall maintain a record of the receipts, disbursements and balances of inmate trust and prisoner money on deposit. Individual inmate accounts shall be maintained that include the following information: inmate name, inmate number, intake date, release date, from whom money is received, to whom money is paid, date of collection or disbursement, check number or receipt number, amounts collected or disbursed, and balance of inmate funds. *Minimum Accounting Requirements* also state that the collective total of the individual inmate accounts shall be balanced with the reconciled bank account balance at the end of each month. A sample of account sheets for checks written to inmates upon release were obtained for testing. The inmate account sheets did not provide all of the information required by the *Minimum Accounting Requirements*. One (1) of the inmate's account sheets had negative balances due to the incorrect payout amount. Thirty-nine (39) checks written to inmates could not be traced to the inmate's account sheets. The total of the individual inmate accounts was not balanced monthly with the reconciled Prisoners Money on Deposit ("PMOD") Fund's bank account balance during this examination period. The Sheriff did not ensure that prisoners' money on deposit was properly accounted for by maintaining complete and accurate individual inmate accounts. The Sheriff also did not balance the collective total of the individual inmate accounts to the reconciled balance of the PMOD Fund bank account. As a result, the prisoners' account balances could contain errors. Additionally, the PMOD Fund bank account contained unidentified balances. This finding was previously reported as Finding 2016-003 and Finding 2020-010. **Recommendation:** The Sheriff should ensure that Prisoners' Money on Deposit is properly accounted for by maintaining complete and accurate individual inmate accounts. The Sheriff should also balance the total of the individual inmate accounts to the reconciled balance of the Prisoners' Money on Deposit Fund.

Ref. No.	Finding/Noncompliance
2025-009	**Finding:** The *Minimum Accounting Requirements for the Office of Sheriff* as prescribed by the Chief Examiner of Public Accounts under the authority of the ***Code of Alabama 1975***, Section 41-5A-21, require the Sheriff to establish internal control procedures to include a control environment that provides reasonable assurance that the statutorily required functions of the office are met. These procedures should ensure that all property received by the office, whether confiscated, abandoned, captured, or contraband is properly accounted for. Based on procedures performed during the examination, we could not identify compliance with all components of the internal control procedures required by the *Minimum Accounting Requirements for the Office of Sheriff* as they relate to such property. The Sheriff's Office has not established all components of the *Minimum Accounting Requirements* as they relate to confiscated, abandoned, captured, or contraband property. As a result, confiscated, abandoned, captured, or contraband property controlled by the Sheriff's Office could be exposed to loss or theft. This finding was previously reported as Finding 2011-001 and Finding 2020-011. **Recommendation:** The Sheriff should ensure that all property received by the Office is properly accounted for in accordance with the *Minimum Accounting Requirements for the Office of Sheriff*.

Ref. No.	Finding/Noncompliance
2025-010	**Finding:** The *Minimum Accounting Requirements for the Office of Sheriff* as prescribed by the Chief Examiner of Public Accounts under the authority of the ***Code of Alabama 1975***, Section 41-5A-21, state the Sheriff should maintain a listing of all equipment, including firearms purchased. This listing should include the date purchased, serial number, property identification number, location, etc. and all other information necessary to properly identify the item. Equipment should be periodically inventoried by the Sheriff or his/her designated representative to ensure that the equipment listing is accurate and up-to-date and to ensure that all equipment, including firearms, are properly accounted for. A complete and accurate inventory of all assets (weapons, motor vehicles, equipment, and furniture) under the direct control of the Sheriff's Department was not maintained. Serial numbers and other information necessary to properly identify an item was not always documented on the inventory listing. A periodic inventory was not performed. The Sheriff has not established a written policy or procedure for the inventory of property and equipment. We were unable to determine the property and equipment under the direct control of the Sheriff's Office was properly accounted for, exposing the property and equipment to loss or theft. This finding was previously reported as Finding 2009-004 and Finding 2020-012. **Recommendation:** A complete inventory listing of all assets (weapons, vehicles, equipment, and furniture) under the direct control of the Sheriff's Department should be maintained in accordance with the *Minimum Accounting Requirements for the Office of Sheriff*.

Ref. No.	Finding/Noncompliance
2025-011	**Finding:** The *Minimum Accounting Requirements for the Office of Sheriff* as prescribed by the Chief Examiner of Public Accounts under the authority of the ***Code of Alabama 1975***, Section 41-5A-21, require the Sheriff to ensure that all pistol permits are issued in numerical sequence. Daily and monthly pistol permit records shall indicate the period of time for which each permit is valid. Also, the Sheriff is required to maintain adequate supporting documentation for any pistol permits issued pursuant to the ***Code of Alabama 1975***, Section 13A-11-75, which allows a pistol permit to be issued free of charge to a service member, retired or honorably discharge military veteran, a law enforcement officer as defined by the ***Code of Alabama 1975***, Section 36-30-20, or an honorably retired law enforcement officer eligible for a card under the ***Code of Alabama 1975***, Section 36-21-9. Testing of pistol permits revealed the following issues: Forty-six permits were selected to test that the correct amounts were collected. ✓ Ten of those tested indicated either errors in the amounts collected or errors in the time period of the permit in the pistol permit accounting system. ✓ Seven of those selected for testing could not be reviewed because the information was not available in the pistol permit accounting system. Some records were deleted due to the lack of available space in the system. Additionally, fifty-seven pistol permits that were shown as having no fee collected were reviewed for the documentation supporting the issuance of a no-fee permit. ✓ Twenty-nine of those tested were issued as lifetime permits for retired law enforcement officers or military personnel. However, no documentation was retained to prove these individuals were eligible for a no-fee permit. The Sheriff did not ensure that pistol permits were accurately accounted for and the correct fees were collected. As a result, pistol permits or other identification cards may have been issued without the correct fees being collected. **Recommendation:** The Sheriff should ensure that pistol permits are properly accounted for and the correct fees are collected.

Financial Information

Schedule of Cash Receipts, Disbursements and Balances
September 1, 2020 through June 30, 2025

	Sheriff's Fund	Prisoners' Money on Deposit Fund	Project Lifesaver Fund	Prisoner Feeding Fund	Totals
Receipts					
State Food and Service Allowances	$	$	$	$ 83,669.61	$ 83,669.61
Pistol Permit Fees	73,590.00				73,590.00
Pistol Permit Revenue Loss	25,576.37				25,576.37
County Commission	21,407.57				21,407.57
Bail Bond Fees	2,823.23				2,823.23
Funds Received for Prisoners		147,695.19			147,695.19
Donations	16,007.83				16,007.83
Proceeds from Sale of Sheriff Office Calendars	10,233.50				10,233.50
Miscellaneous	2,736.97		40.00	1,642.80	4,419.77
Total Receipts	152,375.47	147,695.19	40.00	85,312.41	385,423.07
Disbursements					
Law Enforcement Expenses	78,149.59				78,149.59
Jail Supplies and Expenses	40,115.27				40,115.27
Prisoner Feeding Expenses				87,009.23	87,009.23
Equipment	54,376.72				54,376.72
Jail Store Vendor	71,032.77				71,032.77
Inmate Withdrawals		10,847.40			10,847.40
Miscellaneous	1,073.21	98.00	110.00	412.00	1,693.21
Total Disbursements	244,747.56	10,945.40	110.00	87,421.23	343,224.19
Excess of Receipts Over/(Under) Disbursements	(92,372.09)	136,749.79	(70.00)	(2,108.82)	42,198.88
Transfers					
Transfers In	130,852.10			1,743.81	132,595.91
Transfers Out	(2,967.81)	(128,620.27)	(1,007.83)		(132,595.91)
Total Transfers	127,884.29	(128,620.27)	(1,007.83)	1,743.81	
Excess(Deficit) after Transfers	35,512.20	8,129.52	(1,077.83)	(365.01)	42,198.88
Balances - September 1, 2020	50,503.99	3,638.21	1,077.83	10,649.65	65,869.68
Balances - June 30, 2025	$ 86,016.19	$ 11,767.73	$	$ 10,284.64	$ 108,068.56

Schedule of Charges
September 1, 2020 through June 30, 2025

Person/Official Charged	Date	Amount Charged	Amount Paid	Amount Relieved By Chief Examiner	Amount Unpaid	Description of Charge
Jointly Charged to:						
Raymond Rodgers, Sheriff Shirley Heaird, Administrator	9/1/2020-6/30/2025	$ 63.83	$ 63.83	$	$	Two bail bond checks received were not deposited into the bank account.
	9/1/2020-6/30/2025	1,461.00	1,461.00			Money received by the Sheriff's Office on behalf of inmates was not deposited into the bank account.
Total Charges		$ 1,524.83	$ 1,524.83	$	$	