

The ABCs of Sheriff's Office Fees & Accounts




1

The ABCs of Sheriff's Office Fees.

- A. Do not charge or collect any fee without statutory authority;
- B. If you have statutory authority to charge or collect a fee, process and deposit it where the law says to; and
- C. If there is no law saying where the money goes, it goes to the County General Revenue.

2

Thanks for Coming!



3

DISCRETIONARY FUND

All of such charges shall be received by the sheriff who is requested to perform the service and shall be paid to the county treasurer in a fund *established by the county treasurer*, which may be *expended at the discretion* of the sheriff for the furtherance of the sheriff's set duties

RSMo 57.280

4

DISCRETIONARY FUND

What is the balance max?

\$50,000

RSMo 57.280

5

FEES COLLECTED ON EXECUTIONS

All moneys collected by the sheriff on executions shall be paid to the plaintiff or his order or his attorney of record.

RSMo 57.140

6

FEES COLLECTED IN CIVIL AND CRIMINAL MATTERS: Class 2 Counties

All the fees, penalties, charges, commissions, and other money collected by him, shall at the end of each month be paid by him to the county treasurer, as provided in section 50.360.

RSMo 57.380

7

PAY MONEY TO COUNTY TREASURER

Every such officer shall, at the end of each month, pay over to the county treasury all moneys collected by him.

RSMo 50.360

8

OFFICERS TO FILE MONTHLY REPORT WITH COUNTY COMMISSION

In all counties of classes 3 and 4, every county officer who receives any fees or other remuneration for official services which is payable to the county.... shall at the end of each month file a verified report with the county commission.

RSMo 50.370

9

PENALTY

Any county officer required to make such report who shall fail or neglect to comply with any provision of sections 50.340 to 50.370 shall forfeit his salary for that month, and be deemed guilty of a misdemeanor, and shall, upon conviction, be fined not less than fifty dollars nor more than five hundred dollars for each offense, and if he shall continue in default for three months, his office shall be deemed vacant and shall be filled as provided by law for filling vacancies therein.

RSMo 50.380

10

INMATE PRISONER DETAINEE SECURITY FUND

Two dollar surcharge for all criminal cases, funds to be deposited in inmate prisoner detainee security fund.

RSMo 488.5026

11

INMATE PRISONER DETAINEE SECURITY FUND

The treasurer shall deposit funds generated by the surcharge into the "Inmate Prisoner Detainee Security Fund"

Funds deposited shall be utilized to acquire and develop biometric verification systems and information sharing platforms.

RSMo 488.5026

12

INMATE PRISONER DETAINEE SECURITY FUND

Funds in the inmate prisoner detainee security fund may also be used for the maintenance, repair, and replacement of the information sharing or biometric verification system, and also to pay for any expenses related to detention, custody, and housing and other expenses for inmates, prisoners, and detainees.

RSMo 488.5026

13

COUNTY SHERIFF'S REVOLVING FUND - CCW Permit Fees

RSMo 50.535

Shall be deposited by the county treasurer into a separate interest-bearing fund

Expended at the direction of the Sheriff

No prior approval of the expenditures from this fund shall be required

There is no cap on the balance, and

Any excess funds may be expended for other purposes or transferred to the sheriff's discretionary fund.

14

CANTEEN OR COMMISSARY FUND

Must be kept in a separate account

Acquisition cost of goods sold and other expenses shall be paid from this account

Balance capped at an amount necessary to meet cash flow needs

Overage amount shall be deposited into the "Inmate Prisoner Detainee Security Fund".

RSMo 221.102

15

CANTEEN OR COMMISSARY FUND

Must be kept in a separate account
 Acquisition cost of goods sold and other expenses shall be paid from this account
 Balance capped at an amount necessary to meet cash flow needs
 Overage amount shall be deposited into the "Inmate Prisoner Detainee Security Fund"

RSMo 221.102

16

CANTEEN OR COMMISSARY FUND

SALESTAX?

If you operate your own commissary you **ARE REQUIRED** to collect and submit sales tax to the State of Missouri. *12 CSR 10-110.955*

Note: This also applies if you are selling e-cigs outside of your commissary vendor's service.

17

HOMEMADE TRAILER INSPECTIONS

Every person constructing a homemade trailer shall obtain an inspection from the sheriff of his or her county of residence or from the Missouri state highway patrol
 The \$25 fee goes to County General Revenue
 Shall be deposited by the sheriff within 30 days.

RSMo 301.191

18

SEX OFFENDER REGISTRATION FEES

The sheriff may charge a fee of up to \$10
May charge a fee of \$5 for each change made after the initial registration
Goes to County General Revenue.

RSMo 589.400

19

MENTAL HEALTH TRANSPORTATION COST REIMBURSEMENT

A sheriff may receive reimbursement for the actual costs of transporting a person to and from a mental health facility pursuant to chapter 632 from a public or private hospital, not-for-profit charitable organization, the state, or a political subdivision. Reimbursement from the state for actual costs, except for allowable mileage expenses, shall be subject to appropriations.

Where does the money go? **General Revenue**

RSMo 632.312

20

ATV PERMIT FEES

Governing bodies of counties may issue special permits to licensed drivers for special uses of all-terrain vehicles on county roads within the county
Fees of \$15 may be collected and retained by the counties for such permits

Where does it go?

General Revenue.

RSMo 304.013

21

FINGERPRINT BACKGROUND CHECKS THIRD CLASS COUNTIES

Sheriffs in 3rd class counties may elect to conduct fingerprint background checks

How much may they charge?

The statute does not set an amount

Where does the money go? **Discretionary Fund**

RSMo 57.281

22

CONCEALED CARRY PERMIT FEES MAXIMUM

5 Year New: \$100, Renew: \$50 (up to)

10 Year New: \$200, Renew: \$50

25 Year New: \$250, Renew: \$50

Lifetime: \$500

Note: Plus Card Processing Fees

RSMo 571.101

23

CONCEALED CARRY PERMIT FEES MAXIMUM

Late Fee:

\$10 per month (6 Months)

Change of Residence Fee:

No more than \$10

Loss or Destruction Fee:

\$10

Name Change Fee:

No more than \$10

Note: Plus Card Processing Fees

RSMo 571.104

24

CONCEALED CARRY PERMIT FEES MAXIMUM

Late/Expiration Fee: Active Military Exception
No penalty within two months of returning to Missouri
Penalties shall begin to accrue upon the expiration of the two-month rather than on the expiration date.

Note: Plus Card Processing Fees

RSMo 571.104

25

CONCEALED CARRY PERMIT FEES

Where do CCW Permit Fees Go!

Sheriff's Revolving Fund.

Note: Plus Card Processing Fees

RSMo 571.101

26

JAIL BOARD BILL

Who does it apply to?

Any person committed to the jail for any offense or misdemeanor, upon a plea of guilty or a finding of guilt.

RSMo 221.070

27

JAIL BOARD BILL

Points to Ponder

What do you charge inmates
What to you charge other counties/agencies
Do you have written contracts with other
agencies to house prisoners
Is the contract signed by the County
Commission? **RSMo 432.070**

28

JAIL BOARD BILL

Who set the amount?

The County Commission.

*"The governing body of any county and of any city not within
a county shall fix the amount to be expended for the cost of
incarceration of prisoners confined in jails."*

RSMo 221.105

29

JAIL BOARD BILL

Where do payments go?

County General Revenue.

30

JAIL BOARD BILL

The Process

- Workout a payment plan before they leave
- Accept payments according to the plan
- Provide properly completed payment receipts*
- Keep and track reconciled balances

** Include method of payment on receipts*

31

JAIL BOARD BILL

The Process

- Certify the amount to the clerk if they stop paying or don't sign a payment plan
- Notify the clerk if they start paying again

"If the person subsequently satisfies the debt to the county jail or begins making regular payments in accordance with an agreement entered into with the sheriff, the sheriff shall notify the circuit clerk..." RSMo 221.070

32

PUBLIC RECORDS FEES

Fees for copying shall not exceed **\$0.10** per page for a paper copy not larger than 9 by 14 inches, with the hourly fee for duplicating time not to exceed the average hourly rate of pay for clerical staff of the public governmental body.

RSMo 610.026

33

PUBLIC RECORDS FEES

Research time required for fulfilling records requests may be charged at the actual cost of research time. Based on the scope of the request, the public governmental body shall produce the copies using employees of the body that result in the lowest amount of charges for search, research, and duplication time.

RSMo 610.026

34

PUBLIC RECORDS FEES

Research Time

You cannot charge attorney review time as research time.

Gross v. Parson No. SC98619 (2021)

35

PUBLIC RECORDS FEES

Why can't charge attorney review time as research time?

"Because the Sunshine Law obligates a public governmental body to separate exempt and non-exempt material without regard to any particular records request, attorney review time to determine whether responsive documents contain privileged information is not 'research time required for fulfilling records requests,' "A public records request may be fulfilled without any attorney review time."

Gross v. Parson No. SC98619 (2021)

36

PUBLIC RECORDS FEES

Fees for providing access to public records maintained on computer facilities, recording tapes or disks, videotapes or films, pictures, maps, slides, graphics, illustrations or similar audio or visual items or devices, and for paper copies larger than nine by fourteen inches shall include only the cost of copies, staff time, which shall not exceed the **average hourly rate of pay** for staff of the public governmental body required for making copies and programming, if necessary, and the cost of the disk, tape, or other medium used for the duplication.

RSMo 610.026

37

PUBLIC RECORDS FEES

Where do payments go?
County General Revenue.

38

State Auditor Reports



39

What do you do with unclaimed property?

Any funds held by a political subdivision that remain unclaimed for more than 3 years should be turned over to the Missouri State Treasurer's Unclaimed Property Division

RSMo 447.532

40

Auditor Findings

As of December 31, 2021, 52 checks had been outstanding for multiple years back as far as 2012.

41

Recommendations

Outstanding checks should be voided and reissued to payees that can be readily located. If payees cannot be located, the money should be disposed of in accordance with state law.

42

Auditor Findings

Office personnel do not prepare a monthly list of liabilities for the commissary account. Consequently, liabilities are not agreed to the reconciled bank balances.

43

Recommendations

Regularly identify and compare liabilities to the reconciled bank balance to ensure accounting records are in balance, all amounts received are disbursed, and money is available to satisfy all liabilities.

Promptly follow up on discrepancies to resolve errors and ensure money is properly disbursed, and

Follow state law for the disposition of unidentified money.

44

Auditor Findings

Revenues from the commissary is comingled and not in a separate account.

45

Recommendations

Keep revenues from commissary in a separate account and pay for goods and other expenses from that account, and

Deposit the remaining money (net proceeds) into the county Inmate Prisoner Detainee Security Fund held by the County Collector-Treasurer.

RSMo 221.102

46

Auditor Findings

The Sheriff has not entered into written agreements with the surrounding counties or cities for the boarding of prisoners detailing the housing rate to be paid, the services to be provided, or any required notification for emergency or non-routine situations.

47

Recommendations

Enter into written agreements, signed by the parties involved, specifying the services to be rendered and the manner and amount of compensation to be paid and are necessary to ensure all parties are aware of their duties and responsibilities and to prevent misunderstandings.

RSMo 432.070

48

Auditor Findings

Office personnel do not prepare a monthly list of liabilities, and consequently, liabilities are not agreed to the reconciled bank balance.

49

Recommendations

Prepare a monthly list of liabilities and reconcile the list to the available cash balance. Any differences should be promptly investigated and resolved, and any unidentified money disposed of in accordance with state law.

50

Auditor Findings

The Sheriff's office does not always timely disburse fees and other receipts to the County Treasurer.

51

Auditor Findings

Section 50.370, RSMo, requires all county officials who receive fees or any other remuneration for official services to pay this money monthly to the County Treasurer.

Section 50.380, RSMo, provides that any county officer that fails to pay fees or other remuneration to the treasurer timely may be subject to penalties for such failure.

52

Recommendations

Disburse fees and other receipts to the County Treasurer monthly in accordance with state law.

53

Auditor Findings

The Sheriff's office does not follow up on outstanding board bills. We noted approximately \$9,000 in outstanding board bills dating back to 2018. Failure to bill and monitor unpaid amounts due may result in the cost of housing these prisoners resting solely on the county.

54

Recommendations

Develop procedures to monitor and pursue collection of costs for boarding non-state prisoners.

55

Auditor Findings

The Sheriff's office does not charge or collect sales tax on e-cigarettes sold to inmates not handled by the commissary vendor, and no sales taxes are remitted to the state Department of Revenue (DOR).

56

Recommendations

Develop Collect sale tax and remit it to DOR.

57

Auditor Findings

The Jail personnel do not use prenumbered bond forms, do not issue receipt slips for bond receipts paid in cash, and do not maintain a copy of the bond form.

58

Recommendations

Indicate the method of payment on all receipt slips and reconcile the composition of receipts to the composition of deposits. In addition, issue prenumbered bond forms or receipt slips for all bond receipts, and ensure bond forms are issued, retained, and accounted for properly. Also, ensure all receipts are deposited timely.

59

Recommendations

Prepare a monthly list of liabilities and reconcile the list to the available cash balance, and ensure adequate monthly bank reconciliations are prepared for the commissary account by reconciling the bank balance to the book balance. Any differences between accounting records and reconciliations should be promptly investigated and resolved.

60

Recommendations

Refund inmates their remaining balance upon release. In addition, attempt to return unclaimed balances to the former inmates. If the payee cannot be located, the amount should be disbursed in accordance with state law.

61

Auditor Findings

Office personnel do not track commissary profits or reconcile inmate balances to the reconciled bank balance of the inmate commissary bank account.

62

Recommendations

Track commissary profits and reconcile inmate balances to the reconciled bank balance of the inmate commissary bank account.

63



64
