

SHERIFF'S MANUAL

NEBRASKA
AUDITOR OF PUBLIC ACCOUNTS
SUITE 2303, STATE CAPITOL
LINCOLN, NEBRASKA 68509
(402) 471-2111

REVISED DECEMBER 1995

INDEX

- A. Introduction
- B. Fees, Mileage, and Balancing
- C. Motor Vehicle Inspections
- D. Hand Gun Permits
- E. Bond Money Received
- F. Law Enforcement Contracts
- G. Evidence
- H. Drug Funds
- I. Distress Warrant Collection and Reporting
- J. Jail Records and Reporting
- K. Citations
- L. Uniform Allowance

APPENDIX

- 1. Attorney General's Opinion #180, September 4, 1974
- 2. Fee Book
- 3. Pocket Docket Sample
- 4. State Statute Section 33-117

- 5 Petty Cash Resolution
- 6 Balance Sheet
- 7 Motor Vehicle Inspection Form
- 8 Motor Vehicle Inspection Ledger
- 9 Handgun Application Form
- 10 Handgun Permit Ledger
- 11 Contract Record
- 12 Distress Warrant Register
- 13 Distress Warrant Cash Book

Disclaimer: The statutes in this manual are intended to be exact and accurate reproductions of the statutes at the time of issuance of this manual; however, they may not include all the Reviser's changes to the statutes. It is recommended that the user consult the Nebraska Revised Statutes and appropriate supplements for the exact language of the law.

A. Introduction

This manual has been prepared by the Auditor of Public Accounts to help provide a uniform system of accounting as required by State Statute 23-1611. All Sheriff's in the State of Nebraska shall be required to follow these procedures unless authorized, in writing, to do otherwise by the Auditor of Public Accounts. Bookkeeping in the county sheriff's office consists of recording fees earned and accounting for all cash collected and disbursed as part of the sheriff's official duties.

Generally, collections will relate to fees and mileage on an execution of service, proceeds received on foreclosure sales, advance fees, and money collected on distress warrants. State Statute Section 33-131 requires that a fee book be maintained and include each and every item of fees collected showing in separate columns the name of the party from whom received, the date of receiving the same, the amount received, and for what service the same was charged. Any system utilized by the sheriff should provide simplicity of recording financial transactions, with built-in cash controls. The sheriff should keep a separate accounting for the distress warrants along with a separate bank account or make remittance directly to the county treasurer.

Disbursements from the sheriff's fee account will pertain to expenses allowed on services of writs and the distribution of sale proceeds. These will include: fees, mileage to deputies, publication costs, appraisal fees, and any other costs of a sale, payment to District Court of proceeds of sales and similar items.

All other expenses pertaining to the operation of the sheriff's office must be paid on warrants issued by the county board in accordance with the Nebraska Budget Act (State Statutes 13-501 through 13-514). Proceeds from Federal grants, reimbursements for special patrol duties, etc., should all be deposited with the county treasurer. Likewise, the related disbursements should be made in the same manner as normal county expenditures, on warrants with the approval of the County Board.

The illustrated bookkeeping system is designed to meet the needs of Nebraska Sheriff's. Modifications to handle unique situations may be made. The utilization of a computer system is acceptable. However, all required information must still be maintained.

If you are in doubt about how to handle a transaction, the Auditor of Public Accounts should be consulted.

B. Earned Fees

Fees are earned by a sheriff whenever the execution of a service is completed. According to Attorney General's Opinion #180 (Example #1), dated September 4, 1974, a county sheriff must make remittance to the county treasurer for all fees which have accrued for his services, regardless of whether he has received payment of such fees from the defendant. This results in the use of the Sheriff's personal money, or a petty cash fund which has been established by the county board for the payment of the fees pending their collection. Earned fees should be remitted to the county treasurer on a monthly basis. The county sheriff's fee record should be constructed so as to facilitate the reporting and remitting of fees earned by the sheriff. If personal money is commingled with county money, an accounting of the amount should be maintained at all times. The Auditor of Public Accounts discourages against the commingling of the sheriff's personal money and county money.

The sheriff's fee book (An example is shown on Appendix #2) is used to record all writs served by the sheriff. The writs should be entered in the fee book from pocket dockets (Appendix #3) or other documentation in the order they are served. Writ fees shall be charged according to State Statute 33-117 (Appendix #4). All columns of the fee book shall be completed. The date of payment and the amount paid or distributed should be completed when payment is received by the sheriff. The sheriff's fee book must be totaled each month. Fees from state cases must be remitted with all other fees earned during the month by the use of petty cash funds or personal money.

Under State Statute Section 23-106 the county board has the authority to establish a Petty Cash Fund for general operational expenditures. If you obtain authorization to maintain a petty cash fund from your board and distribute cash from the petty cash for fees earned on criminal cases and demand that fees be paid in advance on civil cases, the fees would then always be paid when earned. Therefore, the month-end accounts receivable for State Cases would always reconcile to zero. When fees are collected on criminal cases where payment was originally made from the petty cash fund, the amount should be deposited and a check written to the county treasurer for deposit to the General Fund.

Mileage earned shall be calculated at three cents more per mile than the rate provided for county officials as per State Statute 23-1112 and 33-117. Effective June 4, 1993, this rate would be \$.305(thirty and one half cents). (Note, if you receive this mileage personally you may be required to report the amount in excess of the IRS rate as income to the IRS. The IRS standard mileage rate should be checked annually.)

Maintenance of fee book

State Statute Section 33-131, states, in part, that "Thesheriffs.....of the several counties of the state shall each keep a book, unless authorized to use a computer system, which shall be provided by the county, which shall be known as the fee book, which shall be a part of the records of such office, and in which shall be entered each and every item of fees collected showing in separate columns the name of the party from whom received, the date of receiving the same, the amount received, and for what service the same was charged."

Quarterly Fee Reports

State Statute Section 33-117, states in part that "The sheriff shall, on the first Tuesday in January, April, July and October of each year, make a report to the county board showing (a) the different items of fees, except mileage, collected or earned, from whom, at what time, and for what service, (b) the total amount of the fees collected or earned by the officer since the last report, and (c) the amount collected or earned for the current year. He or she shall pay all fees earned to the county treasurer who shall credit the fees to the general fund of the county."

Petty Cash

State Statute Section 23-106 states "The county board shall have the authority to establish a petty cash fund for such county for the purpose of making payments for subsidiary general operational expenditures and purchases. Such county board shall set, by resolution of the board, the amount of money to be carried in such petty cash fund and dollar limit of an expenditure from such fund and such amount shall be stated in the fiscal policy of the county board budget message." (Appendix #5).

The petty cash fund must at all times reconcile to the amount authorized by the county board. The amount should be in a bank account, cash on hand, and/or receipts on hand for the amount of money spent. Expenditures from the petty cash fund shall be for the general operational expenditures or purchases for the county. These must be authorized by the individual responsible for the funds. No expenditures should ever exceed the amount that the board authorized because this would result in using money from office collections as a petty cash. Receipts must be obtained from all vendors as money is spent and these must be submitted with a claim form to the county board to reimburse the petty cash to the authorized amount.

Prenumbered petty cash vouchers should be utilized. The vouchers should be signed and dated by the person receiving the cash, as well as approved by the department head or other responsible official.

Balancing of petty cash should be:

Cash on Hand	+	
Cash in Bank	+	
Vendor Receipts	+	_____
Authorized Amount	=	

Procedures to establish a regular accountability of sheriff's office records.

We suggest that the sheriff's office reconcile office assets to office liabilities on a daily basis. If this is not done, a monthly reconciliation must be performed. Additionally, a reconciliation must be performed at each June 30 year end. A Balance Sheet should be used to document the reconciliation and to provide assistance in the balancing. See Appendix #6.

Office assets might include cash on hand, reconciled bank balance, accounts receivable, investments and cash items.

Office liabilities might include fees and mileage on hand, commissions on hand and refunds payable.

Office Assets

The daily balances of the above-named assets should be obtained as follows:

Cash in Drawer - All cash on hand at the close of the day's business should be counted and documented on the balance sheet. All checks on hand representing undeposited receipts from the day's business should be listed and the amount included in the total Cash in Drawer on the balance sheet. All checks received by the office should be restrictively endorsed immediately upon receipt to prevent the possible loss or misuse of these county funds. Deposits to the bank account should be made daily for offices with a large amount of fee activity and at a minimum weekly for all other offices.

Bank Account - The book balance of the checking account should be reconciled to the bank balance on a monthly basis. This procedure assures that the book balance of the account is correct and that all checks and deposits of the account are accounted for. We recommend that outstanding checks over six months old be followed up on and the individual payee be notified to try and get the checks cashed. If the check has been lost, the official should obtain an affidavit of loss from the individual and reissue the check. If the check is not cleared up within one year, the check should be canceled, restored to cash, and a trust for unclaimed property should be maintained until it is time to remit such funds to the **State Treasurer**. This is per the Unclaimed Property Act which became effective October 6, 1992.

The reconciled bank balance of the previous day should be documented on the balance sheet in the previous balance box. Any deposits made to the bank account for that day should be entered in the Additions box, any checks written or insufficient fund checks returned should be entered into the Deductions box. The resulting ending balance should agree to the checkbook balance at the end of the day.

Accounts Receivable - A detailed listing of accounts receivable shall be maintained at all times. At a minimum, accounts receivable older than six months should be followed up on. Any accounts receivable balances that cannot be collected would likely have to be paid by the county sheriff personally, as there is no statutory provision for the county sheriff not to collect a fee that has been earned.

The ending balance of accounts receivable from the previous day should be entered in the previous balance box of the balance sheet. Any additional accounts receivable that were earned that day should be entered in the Additions box. The additional accounts receivable that were earned that day will be obtained from the Daily Totals Charges box of the balance sheet. Any payments received on an accounts receivable that day should be entered in the Deductions box of the balance sheet. This amount would be obtained from the Accts. Rec. Paid box under the Cash column of the balance sheet. The Ending Balance of Accounts Receivable should always agree to the detailed listing.

Cash Items - Petty cash vouchers and insufficient fund checks on hand are considered cash items because they will be converted into cash in the future. These items should be listed with the cash in drawer. Any insufficient fund checks that are received during the day shall be recorded in the Other box (Assets) to increase calculated ending cash, as well as including in deductions to bank balance therefore reducing check book balance.

All earnings for the day should be categorized on the daily balance sheet. Columns have been provided to record whether cash was actually received or the earning was charged (Accounts Receivable). Earnings may be categorized as follows: Fees, mileage, accident reports, prisoner lodging, handgun permits, motor vehicle inspections, advanced fees, commissions, etc.

The calculated Ending cash should equal the cash that was physically counted and recorded in the Cash in Drawer column. The calculated Ending cash is the sum of the Daily Total of the Cash column for the various fees listed plus any Accounts Receivable that were paid during the day, insufficient fund checks returned, plus the Beginning Cash (Ending cash on hand from the previous day), less the amount of cash that was deposited that day.

The total Cash in Drawer amount plus the Ending Balance for the Bank Account plus the Ending Balance for Accounts Receivable will equal total ASSETS for the office.

Office Liabilities

State Statute Section 33-117, requires that the sheriff shall report all fees earned to the County Board at the minimum on a quarterly basis. We recommend that all fees earned be remitted to the county treasurer on a monthly basis.

All fees that have been earned by the sheriff that have not been remitted to the county treasurer are considered on hand and are a liability of the office. Some of the types of fees that are earned by the sheriff's office are as follows:

- Paper Service Fees
- Mileage earned while serving papers
- Commissions
- Accident Report Fee
- Prisoner Lodging Revenue
- Handgun Permit Fees
- Motor Vehicle Inspection Fees

In addition to fees earned and not yet remitted to the county treasurer, other liabilities of the office may include advance fees or advance executions. A detailed listing of any advance fees or advance executions which have been received but have not yet been earned shall be maintained at all times. This allows the sheriff to know who he owes money to at all times. A policy should be established to ensure the advance fee and advanced execution balances are kept current and that refunds are made as necessary. If the advance payment is in excess of the fees earned, the balance should be refunded. The amounts earned should also be listed in the additions columns of the appropriate fee in the Liability section of the balance sheet.

The previous balance column of the Fees Due section of the balance sheet reflects all fees earned prior to the balancing date that have not been remitted to the county treasurer. (It is also the Ending balance from the previous balancing.) The amount that should be entered in the Additions column should be equal to the Total column of the Fees earned in the Assets section of the balance sheet for the corresponding fee on the balancing date. When a remittance is made to the county treasurer, the amount remitted for the various fees will be entered in the Deductions column. Thus, the Ending Balance will be the previous balance plus any fees earned during the current balancing period, less any remittances to the county treasurer. These Ending Balances are the total liabilities for the office.

When advanced fees have been received during the day, the amount should be entered in the Advance Fees "Cash" section of assets and the additions box of advance fees in the Liabilities section. When advance fees on hand have been earned or refunded, the amount earned or refunded should be entered in the Deductions box of Advance Fees under Fees Due, because the advance fees liability has been reduced.

Any petty cash fund of the office must be listed as a liability of the office because the monies to establish the petty cash fund are claimed from the board and belong to the county. This liability should be entered under the Fees Due column of the liabilities section under Petty Cash. Any increase in authorized amount of the petty cash fund would be entered in the Additions box of Petty Cash, while any decrease in authorized amount of the petty cash fund would be entered in the Deductions box to arrive at the ending balance. The ending balance of the petty cash fund should equal the authorized amount on the balancing date. The amount of petty cash physically counted plus the amount of petty cash vouchers should always equal the authorized amount of the petty cash fund. The authorized petty cash fund amount must be reflected in the County Budget Message.

C. Motor Vehicle Inspections

An inspection of a motor vehicle must be performed before ownership title can be transferred by the county clerk, with the exception of the following types of vehicles, as outlined in State Statute Section 60-106: 1. If the title sought is a salvage certificate of title as defined in section 60-129 or a nontransferable certificate of title provided for in section 60-131. 2. The surrendered ownership document is a Nebraska certificate of title, a manufacturer's statement of origin, an importer's statement of origin, a United States Government Certificate of Release of a motor vehicle, or a nontransferable certificate of title issued under section 60-131. 3. The application for a certificate of title contains a statement that such vehicle is to be registered under section 60-305.09. 4. The vehicle is a cabin trailer.

State Statute Section 60-106 states, "The statement that an identification inspection has been conducted shall be furnished by the county sheriff of the county in which application is made, or by any other holder of a current certificate of training issued pursuant to section 60-121, and shall be in the format as determined by the Department of Motor Vehicles. For each inspection a fee of ten dollars shall be remitted to the county treasurer. All such fees shall be credited to the county sheriff's vehicle inspection account within the county general fund."

The sheriff shall utilize pre-numbered forms (Appendix #7) to insure the accountability of all inspections performed. The forms must be pre-numbered by the printer when they are purchased.

An accountability should be done regularly. An inventory of all forms issued and those remaining unused should be documented. The accountability should also include an accounting check of:

$$\text{Number of forms issued} \times \$10 = \text{Amount of fees collected}$$

The accountability should be performed by someone other than the individual responsible for performing the inspection. This may not be possible in some counties. The collection of the \$10 should be recorded in a sheriff's Motor Vehicle Inspection Ledger (Appendix #8). A separate bank account is not needed if adequate records are maintained, since the ledger will show how much the sheriff needs to remit to the county treasurer. All copies of voided inspection forms must be retained and kept on file in order to account for all numbers in the sequence.

This information has to be reported on the quarterly reports of fees earned to the County Board . The information as required by State Statute Section 33-117 must contain the fees earned, from whom, date and service.

Per the Nebraska Records Management Division Schedule 15 (dated 9-2-88), inspection forms may be disposed of after 2 years provided an audit has been completed.

D. Handgun Permits (State Statute Sections 69-2401 through 69-2407)

Any person desiring to purchase, lease, rent, or receive transfer of a handgun shall apply with the chief of police or sheriff of the applicant's place of residence for a certificate. Upon the receipt of an application for a certificate, the chief of police or sheriff shall issue a certificate or deny a certificate. The chief of police or sheriff shall be permitted up to two days in which to conduct an investigation to determine whether the applicant is prohibited by law from purchasing or possessing a handgun. An applicant shall receive a certificate if he or she is twenty-one years of age or older and is not prohibited from purchasing or possessing a handgun. A fee of five dollars shall be charged for each application to cover the cost of a criminal history record check. A certificate shall authorize the holder to acquire any number of handguns during the period that the certificate is valid. The certificate shall be valid throughout the state and shall become invalid three years after its effective date. If the chief of police or the sheriff who issued the certificate determines that the applicant has become disqualified for the certificate, he or she may immediately revoke the certificate and require the holder to surrender the certificate immediately.

The county sheriff should maintain a Handgun Permit Ledger (Appendix #10) to record all handgun permits as well as using pre-numbered handgun permits (Appendix #9) to ensure accountability. Pre-numbered permits would allow the sheriff to know how much handgun money should be on hand or how much should have been collected. Someone other than the individual issuing the permits shall be responsible for performing periodic inspections of the pre-numbered permits on hand.

The handgun permit fees shall be remitted to the county treasurer and credited to the County General Fund. A separate bank account is not needed if adequate records are maintained, since the ledger will show how much the sheriff needs to remit to the county treasurer.

This information has to be reported on the quarterly reports of fees earned to the County Board. The information must contain fees earned, from whom, date and service.

E. Bond Money

Per State Statutes Section 29-901 and 29-901.5 a bailable defendant, upon approval of the judge, may be released with the execution of an appearance bond in a specified amount and the cash deposit with the clerk of the court. Bond money may be collected by the sheriff after the courts have been closed for the day or on the weekend. The sheriff must receipt the money and turn it over to the courts the next working day. Bond money should be recorded on the Balance Sheet under the heading Other. The sheriff should receive a receipt from the courts and keep this receipt for his or her records.

F. Law Enforcement Contracts

Government entities may determine that it is more cost effective to combine law enforcement duties at the city or village level with the jurisdiction of the county sheriff. Per State Statute Section 19-3801 "Any city of the first or second class or any village may, under the provisions of the Interlocal Cooperation Act, enter into a contract with the county board of its county for police services to be provided by the county sheriff; PROVIDED, the county board shall enter into such a contract when requested by a village to do so. Whenever any such contract has been entered into, the sheriff shall, in addition to his other powers and duties, have all the powers and duties of peace officers within and for the city or village so contracting." Statute 19-3803 states "The cost to any village under a contract entered into pursuant to sections 19-3801 to 19-3804 shall be negotiated and included as a part of the formal contract entered into and agreed to by both parties." The contracts should be on file in the county clerk's office. The county board shall direct someone to be in charge of following up on the payments and conditions of the contract.

The money that is earned by the contracts can either be sent directly to the county treasurer, or it can be collected by the county sheriff and then remitted to the county treasurer.

If the county sheriff is directed to receive the money in his or her office, a receipt must be written for the amount collected. The sheriff shall then maintain a record (Example #11) which shows the contract amount for each locale and all payments received and their subsequent payment to the county treasurer. Contract money received should be recorded on the Balance Sheet under the heading Other.

G. Evidence

It shall be the duty of the sheriff by himself or deputy to preserve the peace in his county, to ferret out crime, to apprehend, and arrest all criminals, and insofar as it is within his power, to secure evidence of all crimes committed in his county, and present the same to the county attorney and the grand jury (State Statute Section 23-1710).

Evidence on hand should be controlled by only selected individuals in the sheriff's office. These custodians must receipt in, or log in, all evidence received by the sheriff's office. The evidence shall be maintained in a locked area which can only be accessed by the custodians. All evidence when needed shall be checked and logged out by the custodians so that they are always aware of its location. These procedures will enable the sheriff to account for all evidence on hand.

H. County Drug Fund

State Statute 28-1439.03 states "A County Drug Law Enforcement and Education Fund Board shall be created by each county of this state to administer its respective fund pursuant to section 28-1439.02. The board may authorize use of the fund for drug enforcement and drug education purposes, in its own or any other county, by village, city, county or state law enforcement agencies. The board shall consist of the county attorney and three representatives of law enforcement agencies who shall be appointed by the county attorney. One representative shall be from the county sheriff's office, one representative shall be from a city or village police department within the county, and one representative shall be from the Nebraska State Patrol. Terms shall be for two years, except that the initial term of the police department representative shall be for one year. The county attorney shall serve as chairperson."

The county treasurer shall distribute money from drug forfeitures to the County Drug Fund based on State Statutes 28-431 and 28-1439.02. The expenditures or disbursements made by the Board for "flash" or "buy" money or to undercover informants must be accounted for with appropriate receipts maintained by the

Drug Board. Because of the need to maintain confidentiality, these receipts would only be needed by the auditor at audit time and would not be filed with the County Clerk in support of individual claims. The Drug Fund Board should maintain board minutes for all meetings held.

I. Distress Warrants (State Statute Sections 77-1717 through 77-1723)

On or before October 1 of each year, the county treasurer shall issue and deliver to the sheriff of the county distress warrants against all persons having delinquent personal tax for that year. At least thirty days prior to the issuance of a distress warrant, the county treasurer shall mail a notice to the delinquent taxpayer that, unless payment of the delinquent tax is made within thirty days, a distress warrant will be issued (77-1718).

All distress warrants shall be served by the sheriff in the same manner as an execution issued by the district court. Within nine months, except in counties having a population over 100,000 inhabitants and in those counties two years, after receiving the current distress warrants, the sheriff shall make return of the distress warrants to the county treasurer. Such distress warrants shall bear an endorsement of the sheriff showing that (1) the taxes have been collected, (2) upon diligent search no property could be found on which to levy, or (3) the delinquent taxpayer has filed an affidavit with the sheriff that such taxpayer is unable by reason of poverty to pay such tax and the sheriff shall certify that the property, if any, of the delinquent taxpayer is not worth in value the cost of advertising such property for sale (77-1719). If a taxpayer has property on the tax roll there should be property to levy upon. If the sheriff feels that there is no property to levy upon, he needs to meet with the county board and assessor to make a determination whether the personal property taxes need to be stricken from the tax rolls.

On or before July 1 of each year, the sheriff shall report to the county board showing the total amount collected on current distress warrants and the amount remaining (77-1719.01). In any case where any distress warrant includes taxes for one year or more, the sheriff may, in his discretion, accept partial payment and shall pay the same to the county treasurer (77-1719.03).

All fees allowed for issuing distress warrants, levy, and return of the warrants, shall be two dollars for issuing each warrant, one dollar for levy, and mileage at the rate provided in Section 33-117. When the officer has more than one warrant in his or her hands for service, he or she shall charge only for the mileage actually and necessarily traveled in serving all of the warrants, in which case the mileage so charged shall be prorated among such warrants. Commission shall be allowed in addition on all taxes collected by distress and sale as follows: On all sums not exceeding one hundred dollars, ten cents on each dollar; and on all sums exceeding one hundred dollars, eight cents on each dollar. All fees, mileage, and commissions shall be taxed to the parties against

whom the distress warrants run and shall be collected as the original tax (77-1720). The sheriffs shall charge three cents more per mile than the rate provided for county officers and employees in Section 23-1112, except that the minimum fee shall be fifty cents when the service is made within one mile of the courthouse (Section 33-117). County officers and employees shall be allowed mileage at the rate of twenty-seven and one-half cents per mile (Section 23-1112).

A sheriff's distress warrant register (Example #14) should be completed by the treasurer at the time the distress warrants are presented to the sheriff or completed by the sheriff when the warrants are received. The sheriff is to compute and collect interest to the date of collection on all distress warrants. The interest on distress warrants is 14% per state statute. The treasurer will generally compute the interest to a certain date and it will be the sheriff's responsibility to calculate the interest from that date to the date of collection. In our example we have two distress warrants that were collected after the date of the interest calculated by the treasurer. Warrant #2 was collected on November 15 which was an additional 15 days of interest to be calculated. The calculation is as follows:

$$\begin{aligned} \text{Amount of Tax X Interest Rate X Period} &= \text{Interest} \\ 142.53 \times .14 \times 15/365 &= .83 \end{aligned}$$

Warrant #4 was collected on November 22 which was an additional 22 days of interest to be calculated. The calculation is as follows:

$$\begin{aligned} \text{Amount of Tax X Interest Rate X Period} &= \text{Interest} \\ 621.50 \times .14 \times 22/365 &= 5.22 \end{aligned}$$

The example also shows the statutory fee of \$2 per distress warrant that is collected. Warrant #3 shows a partial payment being made. The partial payment collected should be entered in the remarks column of the distress warrant register and the money turned over to the treasurer as received. Rather than opening a separate bank account for distress warrants collected, the proceeds may be remitted directly to the treasurer.

When there are numerous distress warrants issued, the sheriff may want to open a separate bank account for distress warrants and make periodic payments to the treasurer on not less than a monthly basis.

To maintain accountability of the distress warrant money collected and deposited the sheriff should maintain a cash book for distress warrants (Example #16). The balance forward represents the ending balance from the prior month which in the illustration was \$150 which was all from distress warrants collected in full. For every receipt or disbursement all appropriate columns should be completed.

Line 2 shows check number 500 issued for the payment of the prior month's ending balance to the county treasurer. The three remaining lines illustrate the recording of collections on distress warrants. Line 5 also shows the entry to be made when a bank deposit is made. The \$891.16 is taken out of the cash account and recorded as a deposit in the bank account. The month end balancing is shown at the bottom of the cash book. The assets should always equal the liabilities, and the cash in the bank should be in agreement with the reconciled bank balance. If there are any receipts that were not deposited they should be in agreement with the cash account on hand. The cash book for distress warrants should be totaled and balanced monthly when there is activity in the account.

J. Jail Records

Jail Register

State Statute Section 47-106 states "The sheriff or such other person as may be charged with the administrative direction of the jail shall procure, at the expense of the proper county, a suitable book to be called the jail register, in which he or she shall enter

- (1) the name of each prisoner, with the date and cause of his or her commitment,
- (2) the date or manner of his or her discharge,
- (3) what sickness, if any, has prevailed in the jail during the year and if known, what were the causes of such disease,
- (4) whether any or what labor has been performed by the prisoners, and the value thereof,
- (5) the habits of the prisoners as to personal cleanliness, diet, and order,
- (6) the operations of the rules and directions prescribed by the district judges,
- (7) the means furnished prisoners of literary, moral, and religious instruction, and of labor, and
- (8) all other matters required by the rules, or in the discretion of such person deemed proper.

The sheriff or such other person as may be charged with the administrative direction of the jail shall carefully keep and preserve the jail register in his or her office and at the expiration of his or her office shall deliver the same to the successor in office."

Jail Report

State Statute Section 47-107 states, "The sheriff or such other person as may be charged with the administrative direction of the jail shall, on or before November 1 in each year, make out in writing from the jail register a jail report, one copy of which report he or she shall forthwith file in the office of the clerk of the district court of the proper district and one copy with the county clerk of the county, for the use of the county board thereof."

Per the Nebraska Records Management Division Schedule 15, the Jail Registers can be disposed of 25 years after last entry; or, microfilm and destroy originals pursuant to section 15-8, subject to review by State Archivist before disposal. The microfilm must be retained for 25 years. The jail reports can be disposed of after 2 years, subject to review by State Archivist before disposal.

K. Citations

State Statute Section 29-424, states in part, "When a citation is used by a peace officer, ...As soon as practicable, the copy signed by the person cited shall be delivered to the prosecuting attorney.the prosecuting attorney or other person authorized by law to issue a complaint for the particular offense shall issue and file a complaint charging such person with an offense or such person shall be released from the obligation to appear as specified..."

Per the Nebraska Records Management Division Schedule 15, the citations should be maintained on file for 3 years.

The sheriff's office shall maintain an accounting of all citations issued by their office. The citations shall be prenumbered and all numbers shall be accounted for whether issued or not. The Sheriff should consider having written procedures describing how citations are to be delivered to the attorney.

L. Uniform Allowance

State Statute Section 23-1717, states in part that "County sheriffs and their deputies, when on duty, shall be dressed in a distinctive uniform, as described in section 23-1719, and display a badge of office as described in section 23-1719; PROVIDED, the wearing of such uniform and badge shall be discretionary at the option of the sheriff when he or she or his or her deputies are engaged in special investigations".

State Statute Section 23-1718, states that "County sheriffs and their deputies in counties of less than two hundred thousand population shall each receive an allowance for uniform expense of not less than ten dollars per month, to be paid by the county which such officers serve."

No. 180

September 4, 1974

COUNTY SHERIFFS, REMITTANCE OF EARNED FEES

REQUESTED BY: Dixon G. Adams, Sarpy County Attorney, Courthouse, Papillion, Nebraska

OPINION BY: Clarence A. H. Meyer, Attorney General,
C. C. Sheldon, Assistant Attorney General

QUESTION: 1. Under the provisions of Section 33-117, R.S. Supp., 1972, must a county sheriff make remittance to the county treasurer for all fees which have accrued for his services in connection with criminal prosecutions in county court, regardless of whether he has received payment of such fees from the defendant?

CONCLUSION: 1. Yes.

QUESTION: 2. Occasionally there may be a lapse of several months before a case is disposed of. Is there any way by which the sheriff can be relieved from the situation of having his personal funds tied up for an extended period of time by way of fee remittances to the county treasurer?

CONCLUSION: 2. Yes; by billing the county on a periodical basis for fees earned but not received.

Section 33-117 requires that sheriffs periodically account for and remit to the county treasurer fees "collected or earned" for certain services in connection with criminal prosecutions. Although there may be some question as to the propriety or wisdom of requiring remittance of uncollected sheriff's fees, by the use of the term "collected or earned," it must be assumed that the Legislature intended such a result. It is beyond argument that the statutory language embraces not only fees earned and collected, but also uncollected fees which have been fully earned. Accordingly, whenever a sheriff completes the execution of a service, his fee has become earned.

In the event sheriffs' fees are uncollectable from a defendant, it is the responsibility of the county to pay such fees (notwithstanding the rather incongruous fact that the sheriff must then in turn pay back the money to the county treasurer).

In some cases there may be a lapse of as much as several months before a case is finally disposed of in court, with the result that, in order to strictly comply with Section 33-117, the sheriff would be compelled to remit his own personal funds to the county treasurer and not be reimbursed therefore until the fees are actually collected from the defendant or, if uncollectable, from the county. In order to relieve the sheriff from such situations, we see no reason why there might not be an arrangement whereby the sheriff would bill the county for earned fees on a periodic basis (desirably, on the same period basis as his remittance is made to the county treasurer) and then the sheriff would account to the county treasurer in the event any fees ultimately were collected from the defendant. The statutes do not specifically provide for such an arrangement; but, by the same token, we find nothing in the statutes which would prohibit the same. We are advised by the State Auditor's Office that such a practice is followed in some counties; and, apparently the Auditor raises no objection to such practice.

SAMPLE COUNTY

Pocket Docket Sample

RETURN CARD TO SHERIFF OFFICE	OUR #	
TO		
ADDRESS		
DATE RECEIVED	DATE SERVED	
HOW SERVED	BY	
KIND OF PAPER		
COPIES	COURT	
FEEs		
MILEAGE		
DOC	NO.	PAGE
PLAINTIFF	DEFENDANT	
ATTORNEY		

SUGGESTED FORM, NOT REQUIRED

CATCHLINE Sheriffs; fees; report to the county board; disposition.

LAW

33-117. (1) The several sheriffs shall charge and collect fees at the rates specified in this section. The rates shall be as follows: (a) Serving a capias with commitment or bail bond and return, two dollars; (b) serving a search warrant, two dollars; (c) arresting under a search warrant, two dollars for each person so arrested; (d) unless otherwise specifically listed in subdivisions (f) to (s) of this subsection, serving a summons, subpoena, order of attachment, order of replevin, other order of the court, notice of motion, other notice, other writ or document, or any combination thereof, including any accompanying or attached documents, ten dollars for each person served, except that when more than one person is served at the same time and location in the same case, the service fee shall be ten dollars for the first person served at the time and location and two dollars and fifty cents for each other person served at that time and location; (e) making a return of each summons, subpoena, order of attachment, order of replevin, other order of the court, notice of motion, other notice, or other writ or document, whether served or not, five dollars; (f) taking and filing a replevin bond or other indemnification to be furnished and approved by the sheriff, one dollar; (g) making a copy of any process, bond, or other paper not otherwise provided for in this section, twenty-five cents per page; (h) traveling each mile actually and necessarily traveled within or without their several counties in their official duties, three cents more per mile than the rate provided for county officers and employees in section 23-1112, except that the minimum fee shall be fifty cents when the service is made within one mile of the courthouse, and, as far as is expedient, all papers in the hands of the sheriff at any one time shall be served in one or more trips by the most direct route or routes and only one mileage fee shall be charged for a single trip, the total mileage cost to be computed as a unit for each trip and the combined mileage cost of each trip to be prorated among the persons or parties liable for the payment of same; (i) levying a writ or a court order and return thereof, fifteen dollars; (j) summoning a grand jury, not including mileage to be paid by the county, ten dollars; (k) summoning a petit jury, not including mileage to be paid by the county, twelve dollars; (l) summoning a special jury, for each person impaneled, fifty cents; (m) calling a jury for a trial of a case or cause, fifty cents; (n) executing a writ or restitution or a writ of assistance and return, fifteen dollars; (o) calling an inquest to appraise lands and tenements levied on by execution, one dollar; (p) calling an inquest to appraise goods and chattels taken by an order of attachment or replevin, one dollar; (q) advertising a sale in a newspaper in addition to the price of printing, one dollar; (r) advertising in writing for a sale of real or personal property, five dollars; and (s) making deeds for land sold on execution or order of sale, five dollars.

(2)(a) Except as provided in subdivision (b) of this subsection, the commission due a sheriff on an execution or order of sale, an order of attachment decree, or a sale of real or personal property shall be: For each dollar not exceeding four hundred dollars, six cents; for every dollar above four hundred dollars and not exceeding one thousand dollars, four cents; and for every dollar above one thousand dollars, two cents.

(b) In real estate foreclosure, when any party to the original action purchases the property or when no money is received or disbursed by the sheriff, the commission shall be computed pursuant to subdivision (a) of this subsection but shall not exceed two hundred dollars.

(3) The sheriff shall, on the first Tuesday in January, April, July, and October of each year, make a report to the county board showing (a) the different items of fees, except mileage, collected or earned, from whom, at what time, and for what service, (b) the total amount of the fees collected or earned by the officer since the last report, and (c) the amount collected or earned for the current year. He or she shall pay all fees earned to the county treasurer who shall credit the fees to the general fund of the county.

(4) Any future adjustment made to the reimbursement rate provided in subsection (1) of this section shall be deemed to apply to all provisions of law which refer to this section for the computation of mileage.

(5) Commencing on and after January 1, 1988, all fees earned pursuant to this section, except fees for mileage, by any constable who is a salaried employee of the State of Nebraska shall be remitted to the clerk of the county court. The clerk of the county court shall pay the same to the General Fund.

RESOLUTION #

Be it resolved by the Chairman and Board of Commissioners of the County of _____ that there be and hereby is created a Petty Cash Fund pursuant to Section 23-106, Reissue Revised Statutes of Nebraska, 1943. The _____ County _____ shall establish said Petty Cash Fund in the amount of \$ _____ from funds in the General Fund of _____ County. Expenditures from such fund shall be for the general operational expenditures and purchases of _____ County and the dollar limit of each expenditure from such fund shall be \$ _____ dollars. Upon each claim day following the disbursement of funds from said petty cash fund, the _____ County shall submit a claim to the _____ County Board of Commissioners to replenish said fund to the sum of \$ _____ which amount shall be the amount of money to be carried in such fund.

The foregoing Resolution was moved by _____ and seconded by _____ and on roll call vote, the vote was as follows:

AYES:
NAYES:

The Chairman declared the Resolution adopted.
Dated this _____ st day of _____.

Attest:

/s/
County Clerk

/s/
/s/
/s/
Board of County Commissioners
_____ County, Nebraska

COUNTY SHERIFF BALANCE SHEET

Type	Charges	Cash	Total	Cash in Drawer	
Fees				Currency	
Mileage					
Accident Reports				Checks	
Prisoner Lodging					
Gun Permits				Cash Items	
Motor Vehicle Insp					
Advanced Fees					
Other					
Daily Totals					
Acct. Rec. Paid	(b)				
Beginning Cash (See last Recon.)					
Less: Bank Deposits	(a)				
Ending Cash				Total	

◀ Should Equal ▶

①

	Previous Balance	Additions	Deductions	Ending Balance
Bank Account		(a)		
Accounts Receivable			(b)	

②
③

TOTAL ASSETS
(Total 1+2+3)

FEES DUE	Previous Balance	Additions	Deductions	Ending Balance
Motor Vehicle Insp.				
Fees				
Mileage				
Gun Permits				
Prisoner Board				
Advanced Fees				
Petty Cash				
Other				

TOTAL LIABILITIES

1001

Docket No. _____ Page No. _____

STATE OF NEBRASKA
COUNTY OF _____

**MOTOR VEHICLE
IDENTIFICATION
STATEMENT**

Title Applicant _____

Town _____ State _____ Zip _____

Vehicle:

Make _____ Year _____ Type _____

Vin. _____

Odometer _____

10-29 by _____

Inspection by _____

Inspected this _____ day of _____ 19 _____

**THIS STATEMENT IS TO BE PRESENTED WITH
APPLICATION FOR NEBRASKA TITLE**

Inspection fee of \$ _____ paid to the

Sheriff this _____ day of _____ 19 _____

This fee is paid to the County Treasury by the Sheriff. The inspection law was passed and the inspection fee was set by the Legislature.

_____ Sheriff

By _____ Deputy

DISTRIBUTION
White - County Clerk
Canary - Applicant's Receipt
Pink - Sheriff

_____ COUNTY

MOTOR VEHICLE INSPECTION LEDGER

Month - Date Year	No. of Inspection	Issued To	Amount of Fee	Amount Remitted to Co. Treasurer	Date Remitted	Check # if applicable	Co. Treasurer's Miscellaneous Receipt #
12/01/1994	1001	Sam Jones	10.00				
12/01/1994	1002	Lisa Smith	10.00				
12/02/1994	1003	Kent Clark	10.00				
12/03/1994	1004	Jack Jones	10.00				
TOTAL FOR THE MONTH			40.00	40.00	12/31/1994	1234	2051

SUGGESTED FORM, NOT REQUIRED

Are you an unlawful user or, or addicted to, marijuana or any depressant, stimulant, or narcotic drug, or any other controlled substance?	YES	NO
Have you ever been adjudicated mentally defective or been committed to a mental institution?	YES	NO
Have you been discharged from the Armed Forces under dishonorable conditions?	YES	NO
Are you an alien illegally in the United States?	YES	NO
Are you a person who, having been a citizen of the United States, has renounced his/her citizenship?	YES	NO
ANY RESTRICTIONS BY LOCAL ORDINANCES?	Yes	No
IF YES, STATE RESTRICTIONS:		

I hereby certify that the answers to the above are true and correct. I also understand that the making of any false, oral or written statement or the exhibiting of any false or misrepresented identification with respect to this transaction is a crime punishable as a felony.

APPLICANT'S SIGNATURE _____ DATE _____

REASON FOR DENIAL OF CERTIFICATION _____

CERTIFICATE APPROVED BY _____

*** FOR USE ONLY IF APPLICATION IS MAILED ***

Subscribed and sworn to before me this _____ day of _____, 19____, by the above-named _____ (applicant), known by me to be the person named as the applicant in the above application.

Notary Signature _____ Seal _____ County _____

_____ COUNTY
 HANDGUN PERMIT LEDGER

Month - Date Year	No. of Inspection	Issued To	Amount of Fee	Amount Remitted to Co. Treasurer	Date Remitted	Check # if applicable	Co. Treasurer's Miscellaneous Receipt #
01/01/1995	15	Joe Smith	5.00				
01/10/1995	16	Kelly Davis	5.00				
01/15/1995	17	T.R. Johnson	5.00				
01/25/1995	18	Jim Brown	5.00				
TOTAL FOR THE MONTH			20.00	20.00	01/31/1995	1235	2500

SUGGESTED FORM, NOT REQUIRED

SAMPLE COUNTY
CONTRACT RECORD
FOR THE FISCAL YEAR ENDING _____

VILLAGE OF _____
CONTRACT AMOUNT _____
LENGTH OF CONTRACT _____

PAYMENT SCHEDULE

DUE DATE	DATE PAID	AMOUNT	RECEIPT NUMBER
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

TOTAL: _____

DISTRESS WARRANT REGISTER

Date	No. of Warrant	Issued Against	Address	Amount of Tax	Interest to 10-30	Fee	Amount of Warrant	Date of Return	Additional Interest	Total Collected	Remarks
10/1/94	1	J.T. Anderson	220 High St.	35.00	3.07	2.00	40.07				
10/1/94	2	Tim Brown	4501 South St.	142.53	12.51	2.00	157.04	11/15/94	0.83	157.87	
10/1/94	3	J.R. Carver	728 Belmont	89.65	7.87	2.00	99.52				Paid \$50 - 11/2/94
10/1/94	4	Steve Durman	1433 N. 10th	621.50	54.57	2.00	678.07	11/22/94	5.22	683.29	
10/1/94	5	Duane Epp	7824 R. St.	56.54	4.96	2.00	63.50				
			TOTAL	6123.54	537.65	40.00	6701.19				

SUGGESTED FORM, NOT REQUIRED

CASH BOOK FOR DISTRESS WARRANTS

Date 19__	From whom received or to whom paid	Warrant No.	Receipt No.	Cash Account		Bank Account			Full Payment	Partial Payment
				Amount Received	Amount Deposited	Deposits	Check No.	Check Amount		
	Balance Forward					150.00	(c)		150.00	
01-Nov	County Treasurer						500	150.00	-150.00	
02-Nov	J.R. Carver	3	100	50.00				(e)		50.00
15-Nov	Tim Brown	2	101	157.87					157.87	
22-Nov	Steve Durman	4	102	683.29	891.16	891.16	(d)		683.29	
				<u>891.16</u>	<u>891.16</u>	<u>1041.16</u>		<u>150.00</u>	<u>841.16</u>	<u>50.00</u>
				(a)	(b)				(f)	(g)

MONTHLY BALANCING

ASSETS:

Cash Account

Beginning Balance	0.00	
Amount Received	891.16	(a)
Amount Deposited	-891.16	(b)
Cash on hand at end of month	0.00	

Bank Account

Beginning Balance	150.00	(c)
Deposits	891.16	(d)
Checks	-150.00	(e)
Bank Balance at end of month	891.16	

Total Assets 891.16

LIABILITIES

Payments due to County Treasurer

Full Payments	841.16	(f)
Partial Payments	50.00	(g)

Total Liabilities 891.16

SUGGESTED FORM, NOT REQUIRED